

CORPORATE RESPONSIBILITY ISSUES IN FINNISH E-TAILING BUSINESS

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ABSTRACT

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Abstract	
<p>In the recent years, e-commerce has increased its popularity as a way of shopping due to the COVID-19 pandemic and the development of digital technologies. Simultaneously, consumer behaviour has started to change into a more responsible direction, since climate change has not shown any signs from withdrawing, and social injustices are more commonly known.</p> <p>The purpose of this thesis is to study the corporate responsibility (CR) issues of the Finnish e-tailing business by finding out what kind of problems there are, what motivates Finnish e-tailers to improve their CR, and what kind of challenges Finnish e-tailers face when trying to improve their CR. The thesis deals with topics such as the history and future of CR, greenwashing, impact creating, competitive advantage generating, and the current state and the future of Finnish e-tailing.</p> <p>The research was completed as qualitative research by having semi-structured interviews with 8 Finnish e-tailer companies, and the results were analysed by using thematic analysis. From the interview data, 10 themes related to the research questions were found. Each theme had its own set of codes, and the themes were divided according to the research questions.</p> <p>The findings of this thesis lightened the current state of CR in Finnish e-tailing. No significant CR problems were found, but some matters to develop were identified. It was found that inner values and consumers' demands were the main motivations for companies to improve their CR. Also, companies were found to have different kinds of challenges when trying to improve their CR, which included for example lack of resources and know-how, lack of data, scatteredness of responsibility knowledge and problems in consumer behaviour. As an additional finding, it was noticed that companies could utilize their CR more so it could turn into competitive advantage.</p>	
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TIIVISTELMÄ

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<p>Verkkokaupan suosio ostotentekokanavana on kasvanut viime vuosina COVID-19-pandemian ja digitaalisten teknologioiden kehittymisen seurauksena. Samanaikaisesti kuluttajakäyttäytyminen on alkanut muuttua vastuullisempaan suuntaan, sillä ilmastonmuutos ei ole osoittanut vetäytymisen merkkejä, ja yhteiskunnalliset epäoikeudenmukaisuudet ovat yleisemmin kuluttajien tiedossa.</p> <p>Tämän tutkimuksen tavoite on selvittää millaisia yritys vastuun ongelmia ja aiheita suomalaisen verkkokauppabisnekseen liittyy, mikä motivoi suomalaisia verkkokauppiaita kehittämään yritys vastuutaan ja millaisia haasteita suomalaiset verkkokauppiat kohtaavat, kun yritys vastuuta yritetään kehittää. Tutkimuksessa käsitellään aiheita kuten yritys vastuun historia ja tulevaisuus, viherpesu, vaikuttavuuden luominen, kilpailuedun synnyttäminen ja suomalaisen verkkokaupan nykytila ja tulevaisuus.</p> <p>Tutkimus toteutettiin laadullisena tutkimuksena toteuttamalla puolistrukturoidut haastattelut 8 suomalaiselle verkkokaupparyitykselle. Tulokset analysoitiin temaattisella analyysillä. Haastatteludatasta löydettiin 10 tutkimuskysymyksiin liittyvää teemaa, ja jokaisella teemalla oli omat koodinsa. Teemat jaoteltiin sen mukaan, mihin tutkimuskysymykseen ne liittyivät.</p> <p>Tutkimuksen tulokset valottivat suomalaisen verkkokaupan yritys vastuun nykytilaa. Merkittäviä yritys vastuuongelmia ei löydetty, mutta joitakin kehityskohteita tunnistettiin. Sisäisten arvojen ja kuluttajien vaatimusten todettiin olevan päämotivaattorit yritysten vastuullisuuden kehittämiselle. Yrityksillä todettiin olevan erilaisia yritys vastuun kehittämiseen liittyviä haasteita, kuten pula resursseista ja osaamisesta, datan tarve, vastuullisuustiedon hajanaisuus ja ongelmat kuluttajakäyttäytymisessä. Lisälöydöksenä huomattiin, että yritykset voisivat hyödyntää yritys vastuutaan enemmän kilpailuedun saavuttamiseksi.</p>	
Asiasanat yritysvastuu, verkkokauppa, kilpailuetu, vaikuttavuus, viherpesu	
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1 INTRODUCTION

1.1 Background

The development of digital technologies has changed the global economy drastically in recent decades. The first online retail transactions were done in 1994 and since then E-commerce has become a popular form of buying goods and services. E-commerce can be interpreted as “the use of electronic means of transmission to participate in exchange, including the purchase and sale of goods and services, which requires transportation, both physically and digitally, from one place to another”. (Simakov, 2020.) The COVID-19 pandemic gave its own addition to the popularity of e-commerce when people got stuck at their homes and regular brick-and-mortar shopping became risky in terms of getting infected. As a result of the pandemic, new customers adapted the use of e-commerce systems and developed new shopping habits and behaviours. Especially grocery and household supply online shopping became popular worldwide, and many retailers moved to e-commerce platforms and offered new delivery services in order to survive. (Suryaning Rindita et al., 2021; Usas et al., 2021.)

While technologies and global business have developed, climate change has gone in full action. Glaciers are melting, sea levels are rising, and extreme weather conditions such as heat and heavy rain are becoming more common. As a consequence, there are new risks for human health and wildlife and costs for society and economy. (European Commission, 2022.) Consumers’ attitudes towards environmental issues have changed during the past few years thanks to increased knowledge, education, and media attention. After the Paris Agreement launched in 2015, changes in climate change concern and personal responsibility were studied, and both had increased significantly (Jakučionytė-Skodienė & Liobikienė, 2022). In addition to environmental concerns, also social and economic issues are in the minds of consumers. This can be seen in the quite recent change in buying behaviour and purchase decision making, where consumers pay attention to corporate responsibility practices (Iglesias et al., 2020) and even boycott brands that harm the environment and the society (Nyilasy et al., 2014).

To tackle the challenges of modern time, governments, non-governmental organizations, corporations, businesses, and citizens need to work together. Developing e-commerce to become more responsible is one part of doing so. Therefore, it is important to find out what could motivate e-tailer companies to improve their corporate responsibility practices. In addition, corporate responsibility is becoming a more and more important factor of gaining competitive advantage, also in e-commerce (Bartok, 2018; Dang et al., 2020). Retail business is going online, and corporate responsibility is needed and valued – this means that companies should have both their e-commerce practices and responsibility matters under control.

1.2 Research questions

The aim of this thesis is to find out how Finnish e-tailing companies could improve their corporate responsibility. This is done by first studying what kind of responsibility problems there are in the industry. While learning that, the intention is also to find out what motivates companies to become responsible and to improve responsibility. Lastly, the intention is to find out what kind of difficulties Finnish e-tailers face when trying to improve their corporate responsibility practices. Thus, this thesis aims to answer the following research questions:

1. What corporate responsibility issues are there in the Finnish e-tailing business?
2. What motivates Finnish e-tailers to improve their corporate responsibility?
3. What challenges do Finnish e-tailers face when improving their corporate responsibility?

For the purpose of this thesis, 8 different kinds of Finnish e-tailer companies were interviewed. The data collection method used was semi-structured interviews. The data was analysed with thematic analysis.

2 CORPORATE RESPONSIBILITY

2.1 Definition

In this chapter the focus is in defining corporate responsibility but features from other concepts are also referred to, targeting to a wider understanding of the responsibility phenomenon. Later in this thesis the term corporate responsibility is used to describe the wholeness of related concepts and it refers to the whole responsibility phenomenon.

There are many terms that describe the responsible and sustainable operations of a corporation: corporate responsibility, corporate social responsibility, corporate citizenship, corporate social performance, corporate environmental responsibility, business ethics, and corporate sustainability, to mention a few. The meanings of the terms have some differences, but they all mean that a company acts more responsibly and sustainably than what is determined by law (Moura-Leite & Padgett, 2011; van Marrewijk, 2003; Waddock, 2004; Wood, 2010; Zhang & Ouyang, 2021). For example, corporate responsibility and corporate sustainability have the following difference: when corporate responsibility focuses on the moral responsibilities of companies and the business behaviour guiding norms, corporate sustainability highlights the roles of companies in stabilizing larger systems (Bansal & Song, 2016). However, corporate responsibility and corporate sustainability often lead to similar concrete actions (Meuer et al., 2020) and therefore their meanings for a company in practice are similar.

The origins of corporate responsibility date back to the UN World Summit on Sustainable Development (United Nations, 2002) where the foundation of sustainable development was created. At the summit it was stated that sustainable development would be based on three pillars: environmental responsibility, social responsibility, and economic responsibility. The three pillars are often illustrated as three interlaced circles or as literal pillars (Figure 1). Although the three pillars definition of sustainability has achieved an established position, some modifications have been suggested. For example, animal rights and animal welfare are not currently playing a big role in the definition of sustainability, so one suggestion would be to add animal welfare as a fixed part of the three pillars model (Vinnari & Vinnari, 2022).

Although the concepts of corporate responsibility and sustainable development mean different things, they both have their roots in the social activism in the 1960s (Carroll, 2015; Purvis et al., 2019) and therefore have a lot in common. Both concepts deal with the same phenomenon of acting in an environmentally, socially, and economically sustainable way. A closer look to the history of corporate responsibility will be followed in the next chapter.

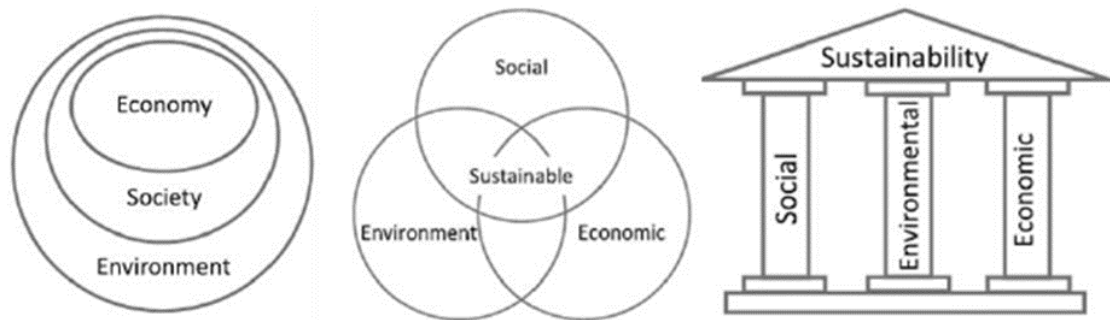


FIGURE 1: Common illustrations of the three pillars of sustainability (Purvis et al., 2019).

Dahlsrud (2008) has studied how corporate social responsibility (CSR), which is one of the most common terms for corporate responsibility, is defined in literature. According to his research it is challenging to create one inclusive definition for corporate responsibility because the definitions vary depending on the situation, circumstances, and the environment. To date there is still no universally accepted definition, but the most generally acknowledged definition of CSR in academic studies is by Carroll (2008), where CSR refers to “the commitments of business companies to seek those strategies, to settle on those decisions, or to pursue those lines of activity that are according to societal values and expectations” (Barauskaite & Streimikiene, 2021).

However, the definitions Dahlsrud (2008) found in literature have much in common: in his Google-search based research, he found five essential dimensions that are related to CSR. The dimensions were the environmental, the social, the economic, the stakeholder, and the voluntariness dimensions. The first three are familiar from the sustainable development’s three pillars model, but the following two are something that capture the essence of corporate responsibility. Without concerning stakeholders there is no one to do corporate responsibility for, and without voluntariness there is only a basic law following business. One could say that voluntariness is the key for corporate responsibility. Improving companies’ activities to become more responsible can sometimes cause costs, but when these improvements are implemented even though it would not be mandatory, true corporate responsibility is taking place.

From the Dahlsrud’s (2008) five CSR dimensions, the social and stakeholder dimensions were highlighted the most in the definitions found in Google, which might be explained by the history of corporate responsibility that is examined in the next chapter. The environmental dimension was highlighted the least; however, the research was conducted almost 15 years ago and the role and the concerns regarding environment have indeed changed during the 2010s and 2020s (Alam & Islam, 2021; Cruz, 2019; Zhang & Ouyang, 2021). One newer definition goes as follows (Upward & Jones, 2016):

“A sustainable firm is an organization that creates positive environmental, social, and economic value throughout its value network, thereby sustaining the possibility that human and

other life can flourish on this planet forever. Such a firm would not only do no harm, it would also create social benefit while regenerating the environment (“doing good”) to be financially viable (“doing well”).

It is good to keep in mind that companies have an economic responsibility towards their shareholders, and their primary purpose is to be as profitable as possible. This means that shareholders have a big role in deciding the level of corporate responsibility that the company can implement. (Dahlsrud, 2008.) As Carroll (2015) states, corporate responsibility will probably always primarily be a good way to gain profits.

In the end, all the definitions of concepts related to corporate responsibility have the same issue: they do not tell explicitly what companies can do to become more responsible. They usually describe corporate responsibility as a sum of processes that help the company in becoming more responsible, but they do not tell what these processes are. (Dahlsrud, 2008; Meuer et al., 2020.) That is something that depends on the situation and that companies must figure out by themselves.

2.2 Background on corporate responsibility

Corporate responsibility as it is nowadays understood has its roots in the times of post-World War II, when multiple societal issues were brought up: civil and women rights were demanded to be improved, and different kinds of consumer and environmental movements started to act (Carroll, 2015). The protest movements of consumers challenged big corporations and their power (M. D. P. Lee, 2008).

The concern for social responsibility appeared in the literature already in the 1930s and 1940s (Carroll, 1999), but the concept of social responsibility emerged in the 1950s for example in the works of Bowen (1953) and Merrill (1949) (Ness, 1992). The concept developed to corporate social responsibility and the appearance of it grew significantly in the 1960s, when writers started to define what CSR means (Carroll, 1999). In the 1970s the conceptual framework had its breakthrough thanks to the study of the Committee for Economic Development; especially the last article of the publication, written by Wallich and McGowan (1970), was a gamechanger. They presented a new paradigm on CSR according to which CSR was consistent to shareholder interests, and that made a lasting impact on the prevailing discussion and research. (M. D. P. Lee, 2008.) Also the Environmental Protection Agency, Consumer Product Safety Commission, Equal Employment Opportunity Commission, and Occupational Health and Safety Administration were founded in the 1970s to improve the societal faults emerged in the 1960s (Carroll, 2015).

In 1980 Ronald Reagan was elected as the president of the United States. He worked towards the idea that corporations would address social problems, and rather than government, they should be the “driving force in social responsibility” (Carroll, 2015). The concept of corporate social performance was created by Carroll (1979), and the concept became accepted by other researchers who developed it further (M. D. P. Lee, 2008). The development of social and business interests getting closer to each other continued throughout the decade, and companies started to react to their stakeholders’ demands more actively (Moura-Leite & Padgett, 2011). In the 1990s, the importance of strategic management emerged and one kind of strategic management research, stakeholder analysis, was found to be suitable for CSR (M. D. P. Lee, 2008). The concept of CSR became almost universally approved and promoted; governments, corporations, consumers, non-governmental organizations, and organizations such as The United Nations and the World Bank were all promoting CSR (Moura-Leite & Padgett, 2011). In the end of the decade, already 90% of Fortune 500 companies were focusing on CSR (M. D. P. Lee, 2008).

In the 2000s, several ethics related scandals went public, and the 2008 financial crisis started a recession resulting in “several companies and characters accused of questionable and irresponsible dealings”. Boards of directors were accused of not being careful enough with advising and supervising the echelon executives. (Carroll, 2015.) Increasingly, consumers started to pay attention to CSR practices in their everyday purchasing behaviour (de Los Salmones et al., 2005; Sen & Bhattacharya, 2001; Skarmees & Leonidou, 2013). In addition to CSR, other competing and complementary frameworks such as business ethics and corporate sustainability were introduced (Carroll, 2015). The last decades have given CSR much new research, and the complementary concepts have been studied diligently. The contemporary CSR, however, reflects to the three pillars of economic, social and environmental responsibility. (Ashrafi et al., 2020.)

2.3 Future directions

One of the dimensions of corporate responsibility found by Dahlsrud (2008) was the dimension of voluntariness. However, it is not obvious if all activity claimed as corporate responsibility can be seen as voluntary (Buhmann, 2006). Today, there are many laws and regulations such as environmental laws and laws regarding employment that force companies to be somewhat responsible whether they wanted or not. Although the minimum level for corporate responsibility has been set by laws and regulations for a long time, the demands have gotten higher during time when new legislation has been developed. For example, in India, corporate responsibility has been mandatory by law since 2014; all companies with net worth at least of 69.5 million dollars must use 2 percent of their net profits for corporate responsibility (Jain et al., 2020).

When it comes to Europe, a good example of corporate responsibility regulations is the EU directive from 2014 called the non-financial reporting directive (NFRD). The NFRD obligates large public-interest companies with more than 500 employees to publish information about how they deal with environmental and social issues such as anti-corruption and bribery, employee treatment and human rights. The NFRD was created to help different stakeholders evaluate the companies' performance regarding these themes and to encourage companies to develop and maintain a responsible approach to doing business. In 2021, a proposal for a new EU corporate sustainability reporting directive (CSRD) was announced. The CSRD would amend the NFRD: it would extend the scope of companies who would have to report, require audit of the reported information, introduce more detailed reporting requirements, and to digitally 'tag' the reported information to make it machine readable. The CSRD became valid in the beginning of 2023, meaning that companies must apply the new rules in financial year 2024 and report about it in 2025. (European Commission, n.d.)

The stricter directive makes a difference in what kind of deeds can be concerned as corporate responsibility: is following the directives enough, or do companies have to fulfil the dimension of voluntariness to satisfy their stakeholders? And to develop this idea further: is it true voluntariness if it is done only because of the pressure from the stakeholders? Buhmann (2006) discussed this topic already in 2000s and stated that corporate responsibility can be seen as an informal law. After these thoughts, it is possible that companies end up in a circle that demands them to always keep developing their corporate responsibility on a higher level so it would be seen as sincere and therefore as actual corporate responsibility.

However, the popularity of corporate responsibility is on the rise thanks to international growth and academic interest of the subject. For example, Fortune 500 companies have assimilated corporate responsibility practices as an integral part of their businesses. Due to this, also start-ups see corporate responsibility as a key to success, which helps to maintain the good development of corporate responsibility issues. Responsibility related jobs have been increasing, which tells that companies are ready to invest in improving their practices. (Carroll, 2015.) In addition, corporate responsibility issues are important for young investors. A good example of this is that corporate responsibility behaviours are of growing importance when it comes to making it to the Fortune 50 Most Admired Companies list. (Jeffrey et al., 2019.) On account of these trends, it is likely that the status of corporate responsibility will continue growing in the future.

To conclude, it seems that the meaning of corporate responsibility will be changing over time, hand in hand with societal development and the demands of the consumers. However, the main idea behind corporate responsibility presumably remains the same.

3 BYPRODUCTS OF CORPORATE RESPONSIBILITY

3.1 Greenwashing

Hand in hand with consumers getting concerned about the environment and corporate responsibility practices becoming more common, a troublesome phenomenon, greenwashing, has emerged. Lyon and Montgomery (2015) define greenwashing as “communication that misleads people into forming overly positive beliefs about an organization’s environmental practices or products”. Greenwashing relates to many terms known from marketing such as purchase behaviour, brand image, and brand loyalty (Hameed et al., 2021). Academic research on greenwash (Lyon & Montgomery, 2015) and green marketing (Kumar, 2016) have increased rapidly during the last two decades, especially in the 2010s.

Green marketing and greenwashing are clearly related. Green marketing was introduced by Lazer (1969) as marketing that deals with the environmental impacts of traditional marketing and limited availability of environmental resources. Although greenwashing can be seen only as a product of green marketing, it relates also to corporate responsibility because it can be seen as a byproduct of the sustainability phenomenon and therefore also corporate responsibility.

In 2009, an environmental marketing firm TerraChoice, that nowadays works as the environmental consulting division of UL Solutions, introduced a list of the 7 sins of greenwashing (Table 1). Although the list of 7 sins is not of academic basis, it has been referenced in academic literature (Y. S. Chen et al., 2014, 2020; Hameed et al., 2021; Lyon & Montgomery, 2015). Greenwashing appears most likely in companies of high emitter industries because they may use greenwashing to create a more positive impression about their performance (Wedari et al., 2021). Nevertheless, greenwashing appears in countless industries and product categories, for example in fashion (Bick et al., 2018), food (Zanasi et al., 2017), properties (Quoquab et al., 2022), and electronics (Y. S. Chen et al., 2014).

Some might argue it is impossible to avoid greenwashing. For example, according to the 6th sin (Table 1), advertising a new hybrid car and telling about its lower carbon emissions would be greenwashing. However, owning a car might be indispensable to some consumers for many possible reasons, and these consumers might want to hear what the best alternative for the environment is. Even so, there is a fine line between green marketing and greenwashing. As soon as a fact becomes twisted, it easily becomes a lie. For example, telling about the lower carbon emissions of a hybrid car is not greenwashing but claiming or hinting that driving a hybrid car is environmentally friendly is. The marketers need to be careful and responsible and take consumers with all kinds of backgrounds into consideration when designing green marketing. It should be kept in mind that not all consumers are able to conclude how some green claim is meant to be understood, for example because of lack of knowledge.

TABLE 1: The seven sins of greenwashing (TerraChoice, 2009).

1. Sin of the hidden trade-off	claims that a product is green with concerning only a few important environmental issues and not all of them
2. Sin of no proof	commits an environmental claim that cannot be substantiated by easily accessible supporting information or by a reliable third-party certification
3. Sin of vagueness	commits a claim that is poorly defined or broad and is easily misunderstood by the consumer
4. Sin of worshipping false labels	gives the impression of a third-party endorsement through words or images, but no such endorsement exists
5. Sin of irrelevance	makes a truthful environmental claim that is not important or helpful for consumers seeking environmentally preferable products
6. Sin of lesser of two evils	makes claims that are true within the product category but carries a risk of distracting the consumer from the greater environmental impacts of the category as a whole
7. Sin of fibbing	is the rarest sin and means making false claims

When a company perpetrates greenwashing, it always comes with both financial and reputational risk. In their article, Lyon and Montgomery (2015) presented a case where a company had to settle a class-action lawsuit because of using misleading green logos that were interpreted as third-party certificates by consumers. In addition to the negative impacts for companies, greenwashing has negative impacts on consumer behaviour in general. Greenwashing affects negatively on consumers' green purchase behaviour because once consumers learn about greenwash, they do not trust the company and do not believe their green claims anymore (Y. S. Chen et al., 2020; Hameed et al., 2021). This can lead to confusion and frustration amongst consumers who want to act environmentally responsibly (Hameed et al., 2021); how to recognize what is true and what is greenwashing? Confused and frustrated consumers are a risk for the battle against climate change since consuming causes many environmental harms and accelerates climate change.

3.2 Creating impact

One of the current trends in the responsibility field is to talk about 'creating impact'. There are many ways to create impact: to participate in impact investing, to start impact creating corporate responsibility projects, or to start an impact creating enterprise. Social enterprises are companies that combine the purposes of social development and business at their cores, which means that creating social impact is the main reason they exist (Doherty et al., 2014). Impact creating and corporate responsibility have similar motivations of tackling climate change

and social issues and they both have roots in social and environmental injustice (Yaşar, 2021).

Impact is often created with the help of impact investing. Impact investing is an investment strategy that aims to generate positive social or environmental effects in addition to financial gains. In the impact investment process, impact investors consider companies' commitment to corporate responsibility in different areas. (J. Chen, 2022.) Impact investing is one way to do ESG (environmental, social, and governance) investing. The terms ESG investing, socially responsible investing (SRI), and impact investing are often used interchangeably, but they have slight differences (Zhou, 2022). In ESG investing, environmental, social, and governance factors are analysed and are the main indicators in investment decisions, but financial returns are the primary objective (Marotta, 2021). In SRI, some investments are added or eliminated based on a specific ethical consideration. For example, an investor might want to eliminate all exchange traded funds that own stocks of firearms manufacturers or avoid companies associated with human rights violations. Impact investing can be similar to ESG investing and SRI, but positive impact is of the greatest importance. (Zhou, 2022.)

Impact investing has grown steadily in recent years, and the industry has remained diverse. Also, impact investing has grown in depth and sophistication over time in terms of market evolution, indicators of market growth, motivations for making impact investments, and growth of realized gross returns and assets. Despite uncertain times, impact investors have a positive outlook for the future. (Hand et al., 2020.) In general, empirical evidence shows that ESG strategies offer better risk-adjusted returns that often meet or exceed broad benchmarks than other strategies over the long term (Marotta, 2021).

Sitra, the Finnish Innovation Fund, has studied how to create and measure impact. Sitra uses a specific chain method, the IOOI method, as help in measuring impact (Figure 2).

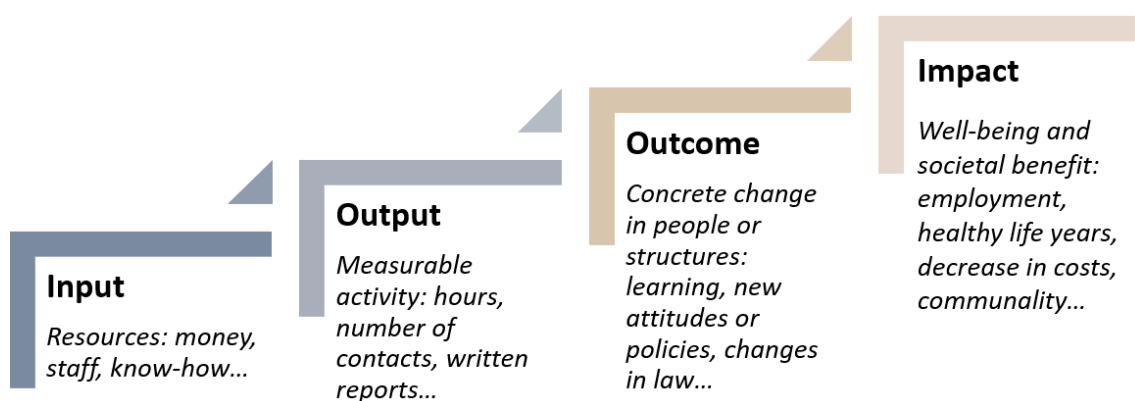


FIGURE 2: The IOOI method (Aistrich, 2014; Bertelsmann Stiftung, 2010; Heliskoski et al., 2018).

The IOOI method was created by Bertelsmann Stiftung Foundation (2010) but Sitra has developed it further (Heliskoski et al., 2018). The model consists of four steps: input, output, outcome, and impact. Aistrich (2014), a leading expert in

Sitra, gave concrete examples of the steps in his article. According to Heliskoski et al. (2018), impact can be created in 3+ years from the start of a project. Although there are many theories to address impact, the impacts on practical level often remain unmeasured (Aistrich, 2014). Because creating impact is rather slow, it is beneficial to use some model such as IOOI method to keep the project goals in mind and to evaluate whether they were achieved or not. Another important reason for measuring impact is to attract investors, since measuring makes it possible to present concrete results because traditional financial approaches are not usually well applicable in these cases (Perrini et al., 2021).

3.3 Competitive advantage

According to Barney (1991), a company has competitive advantage when it is “implementing a value creating strategy not simultaneously being implemented by any current or potential competitors”. Therefore, competitive advantage refers to the ability of a company to be more profitable than its rivals. This basically means that the company can produce goods or services better or more cheaply than others (Twin, 2022). Competitive advantage can be either momentary or sustained. Competitive advantage becomes sustained when other companies are unable to duplicate the benefits of the competitive advantage bringing strategy (Barney, 1991). Competitive advantage can consist of different kinds of factors, such as a favourable cost structure, unique branding, good quality of products, intellectual property, and so on. Competitive advantage is the reason why customers find some specific company’s products or services more desirable than others. (Twin, 2022.)

In 1979, Porter (2008) published an article about five competitive forces that shape strategy. These five forces have since become some sort of basis for strategy thinking and that is why it is shortly presented. The basic idea of the five forces model is that there are forces that effect the rivalry among existing competitors. These forces are: 1. threat of new entrants, 2. bargaining power of buyers, 3. threat of substitute products or services, and 4. bargaining power of suppliers (Figure 3). In order to understand how corporate responsibility can bring competitive advantage, understanding that these underlying forces are always there shaping the circumstances is crucial. Doing an industry analysis might help in understanding the industry’s situation that a company operates in. For example, in commercial aircraft, there is a fierce rivalry between the dominant producers Airbus and Boeing, and the bargaining power of the airlines is huge. On the other hand, the threat of new entrants and the threat of substitute products or services is minimal. This kind of an analysis helps to notice where to pay special attention. (Porter, 2008.)

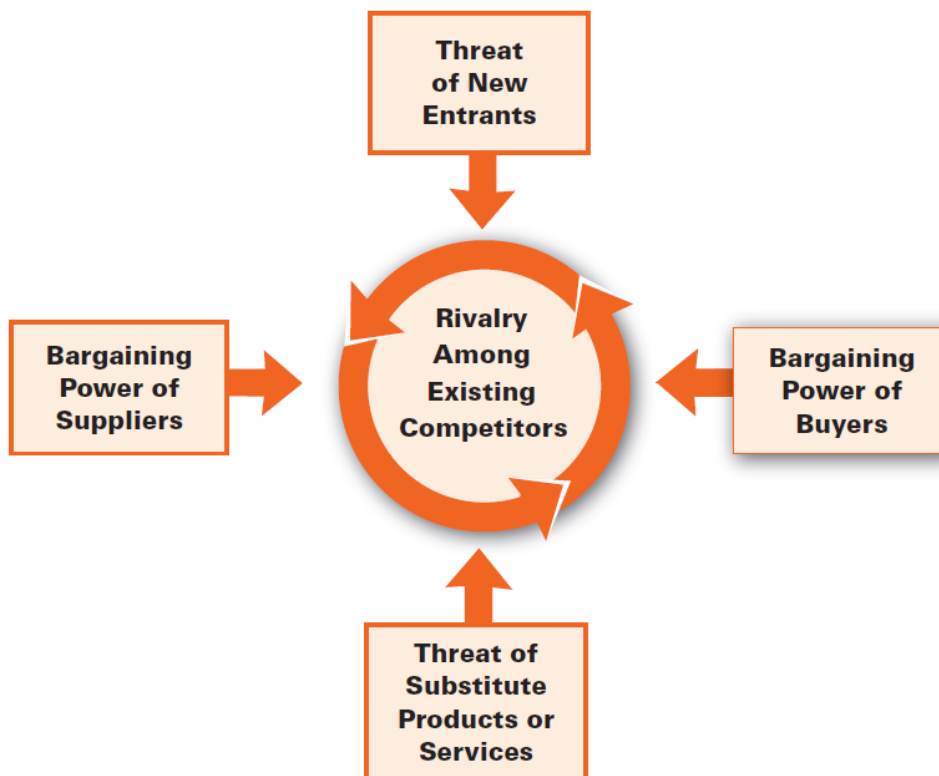


FIGURE 3: The five forces that shape industry competition (Porter, 2008).

Strategic corporate responsibility can be defined as “any responsible activity that allows a firm to achieve a sustainable competitive advantage, regardless of motive” (McWilliams & Siegel, 2011). When it comes to corporate responsibility, competitive advantage and other strategy measures, one could imagine that companies would have found the positive impacts of acting in a responsible manner in a strategy point of view. However, it is not always clear how companies can benefit from corporate responsibility activities (McWilliams & Siegel, 2011), and according to Du et al. (2011), companies still have little enthusiasm for implementing corporate responsibility related strategies to gain competitive advantage. Companies are still in the process of figuring out why and how to benefit from corporate responsibility efforts in terms of strategy. When creating strategies to gain competitive advantage, factors related to financial performance tend to beat the factors related to brand and reputation, and this is why corporate responsibility has not been utilized as much as it could. (Du et al., 2011.)

Corporate responsibility, when implemented in an honest and sincere way, can be a great provider of competitive advantage (Bartok, 2018; Dang et al., 2020). However, it is beneficial to differentiate the corporate responsibility message for different customer groups because consumers’ perceptions of corporate responsibility initiatives affect their behaviour (Becker-Olsen et al., 2006). Porter and Kramer (2006) highlight that although competitive advantage is traditionally related to financial performance, competitiveness is linked with corporate resources and capabilities developed through corporate responsibility practices. For example, environmental management practices are a good basis for new

green innovation that can lead to competitive advantage (Chang, 2011). Also, corporate responsibility practices can have positive influence on company image and relationship marketing (Larrán Jorge et al., 2015), which means emphasizing the importance of long-term customer engagement. When customer satisfaction increases thanks to corporate responsibility practices and good relationship marketing, also the market value of the company can rise (Luo & Bhattacharya, 2006).

One point of view is the positive impact corporate responsibility has on reputation. As Porter and Kramer (2006) mention, reputation is one of the biggest justifications for corporate responsibility practices for companies. According to Saeidi et al. (2015), corporate responsibility creates competitive advantage precisely due to the positive effect it has on reputation and customer satisfaction. Similar results were found by Cantele and Zardini (2018), who also point out that implementing each dimension of sustainability helps to create competitive advantage.

As represented in Porter's (2008) five forces model (Figure 3), bargaining power of buyers is one of the competition shaping forces and therefore it should be taken into account when designing strategy. Consumers have used their bargaining power in demanding companies to act more responsibly and to offer more sustainable products and services (Iglesias et al., 2020; Jakučionytė-Skodienė & Liobikienė, 2022; Nyilasy et al., 2014). Corporate responsibility practices help to create customer satisfaction (Saeidi et al., 2015), customer trust (Iglesias et al., 2020), and customer loyalty (Ailawadi et al., 2014), which indicates that they help to create competitive advantage, too. In a way, the demands of consumers have made creating competitive advantage with corporate responsibility practices possible.

4 THE STATE OF FINNISH E-TAILING

4.1 Concepts

E-tailing

E-tailing comes from the words electronic retailing. E-tailing means selling retail products and services through the Internet, and it includes both business-to-business (B2B) and business-to-consumer (B2C) sales. (Hargrave, 2021.) In this thesis, the term e-tailing is used when referring to the profession of selling products and services on the Internet.

Online shopping

Online shopping means buying or searching products or services on the Internet. Online shopping contains the phases of going to the Internet, going to a seller's website, selecting something, and arranging for its delivery. Often the buyer also pays online but it can also happen after delivery. Online shopping can also happen without purchase. (Market Business News, 2022.) In this thesis, the term online shopping is used when referring to the activity of consumers searching, browsing, and buying products and services on the Internet.

E-commerce

E-commerce comes from the words electronic commerce. Like e-tailing, e-commerce means selling products and services through the Internet. However, unlike e-tailing, e-commerce refers also to buying products and services. In addition to B2B and B2C sales, e-commerce also includes consumer-to-consumer (C2C) and consumer-to-business (C2B) sales. (Bloomenthal, 2021.) In this thesis, the term e-commerce is used when referring to the whole phenomenon of buying and selling products and services on the Internet.

The difference between e-tailing, online shopping, and e-commerce

To clarify, all e-tailing is also e-commerce. Online shopping can be e-commerce if something is bought, but not when there is only searching or browsing. However, all e-commerce is not e-tailing or online shopping, but it includes them both.

4.2 Finnish online shopping

According to many studies, online shopping is becoming a part of consumers' everyday lives worldwide (Simakov, 2020; Suryaning Rindita et al., 2021; Usas et al., 2021). Posti, the Finnish postal service, and Paytrail, a Finnish payment service, have done active research on Finnish online shopping. Online shopping is becoming a part of consumers' everyday lives also in Finland (Paytrail, 2021), although, online shopping is not as common in Finland than it is for example in Sweden, Germany, the United States or China. In Finland, 59% of consumers buy products (excluding groceries) online once a month or more on average. In Sweden the number is 74%, in Germany 85%, in the United States 86% and in China 93% (Posti, 2021).


However, the high figures of other countries tell that there is a lot of potential in Finnish online shopping (Posti, 2021). It is estimated that the total Finnish e-commerce turnover was 11,8 billion euros in 2020. The total turnover was quite the same as in 2019, although a little bit smaller. However, there were big changes inside the market: the share of goods was 58%, when in 2019 it was about 33%. This is partly explained by the COVID-19 pandemic; 24% of Finnish consumers shopped online more during the pandemic year. (Paytrail, 2021.) However, Finnish consumers also estimate that they will use e-commerce 40% more by 2025 (Posti, 2021).

The most popular product categories in international e-commerce are listed in Table 2. The most popular products shopped online are clothing, shoes, and accessories; that is the only category that is as popular in Finland as in other countries. Finnish consumers buy slightly (1%) more cars and motorcycles online, but less of everything else. Although Finns buy other things less, electronics, beauty and health products, and sports and leisure products are still quite popular.

Finnish consumers seem to be well aware of responsibility issues related to online shopping, and 32% have changed their online buying behaviour because of environmental concerns (Posti, 2021). Finns prefer domestic online shops: only 33% had bought something from a foreign online shop in the last 28 days (Paytrail, 2021), and 59% believe that they will prefer domestic online shops in the future (Posti, 2021). Although Finns favour domestic online shops, global e-commerce platforms such as eBay, Amazon or Zalando are also popular (Posti, 2021). Chinese online shops, such as Wish, have traditionally been very popular due to their cheap prices, but the urge of buying online from China has decreased significantly. In addition to ecological reasons, domestic and European online shops are rising their favour because the appreciation of good service has grown; the possibility to return products and to enjoy short delivery times are not always possible in online shops further away. Also, foreign online shops are easily found suspicious, and duties are not seen worth paying for. (Paytrail, 2021.)

TABLE 2: The most popular product categories in international e-commerce (Posti, 2021).

	2020 Finland	2020 all countries*	Finland vs. others
Clothes, shoes and accessories	32 %	32 %	0 %
Electronics	18 %	23 %	-5 %
Beauty and health	14 %	19 %	-5 %
Sports and leisure	13 %	14 %	-1 %
Books, music and media	8 %	10 %	-2 %
Housing and gardening	6 %	11 %	-5 %
Jewellery and clocks	6 %	12 %	-6 %
Cars and motorcycles	6 %	5 %	+1%
Computers	5 %	8 %	-3 %
Toys	4 %	10 %	-6 %
Household appliances	2 %	8 %	-6 %
Babies and children	1 %	5 %	-4 %
Other	8 %	5 %	+3%

* 

In addition to favouring domestic online shops, a fair majority of Finnish consumers prefer eco-friendly delivery options, which includes carbon footprint compensations and longer delivery times (Crasman, 2021), and recyclable packaging (Posti, 2021). Especially younger Finns find environmentally friendly options important: over 50% of consumers under 30 years old choose the more environmentally friendly option when given the chance and pursue to compensate the carbon footprint of their purchase (Paytrail, 2021). Some consumers would be ready to even pay extra for recyclable or reusable packaging materials (Posti, 2021). The consumers wish, however, that the possible fees of different kinds of compensations would be included in the price of the product instead of being a separately charged fee. On the contrary to consumers' own thoughts, e-commerce entrepreneurs say that the biggest challenge in improving e-commerce responsibility is to get the consumers pay for more responsible options. Other challenges in developing e-commerce responsibility include the lack of knowledge and experience in responsibility issues and lack of time. (Crasman, 2021.)

Alongside with responsibility, Finnish consumers value easiness, effortlessness, large product range, easiness of comparing prices, and lower prices. These are the factors that motivate Finnish consumers to buy online in the first place. Delivery costs are the main reason why Finns drop out their online purchases. (Paytrail, 2021.) However, 43% of Finns got a free delivery for their purchase (Posti, 2021). Finnish consumers favour paying with online banks and credit cards, but also traditional invoices are popular. The popularity of MobilePay and other related applications has increased drastically in the past few years. (Paytrail, 2021.) When it comes to the delivery of purchases, approximately 40% of Finns' online purchases would fit a mailbox. Even so, 87% of Finns have received an online purchase in a parcel locker at least once during the last year. (Posti, 2021.)

4.3 Future trends

The global retail and e-commerce business is transforming. Many sources tell the same fact that COVID-19 has caused new disruption in e-commerce business (Accenture, 2021; Suryaning Rindita et al., 2021; Usas et al., 2021). The volume of e-commerce has grown significantly during the past years: in 2021, the value of Finnish e-commerce was 13.36 billion euros, which means a 13.2 % growth compared to 2020. However, 2020 was an exceptional year due to the pandemic, so the growth percentage is not necessarily comparable to other years. (Paytrail, 2022.)

Digitalization will become more diverse due to versatile use of different channels. Customers will want to utilize different purchase platforms together; for example, while shopping in a brick-and-mortar store, customers might want to use electronic devices to search for additional information about the products. This means that in addition to traditional e-commerce, also other kinds of ways to shop that utilize electronics will become more popular. (Accenture, 2021; Paytrail, 2022.) This can be helpful in improving sustainability since more information about the products can be provided and customers can make better considered decisions. This, however, requires a lot of effort from the re-/e-tailer: someone needs to find all the information about the products, update it, and present it in an easily understandable way. For example, not all environment related information is easily understood in all customer segments.

When it comes to marketing in future e-commerce, the trend points to a more customer-oriented direction. Traditionally, marketing tends to be product centric, but in the future, customer relations will be in the focus of marketing. (Ballestar, 2021.) Customer loyalty will become increasingly important, and that is why customer loyalty programs need to be developed further (Accenture, 2021). Collecting customer data will become more essential since customers are expecting new things from customer loyalty programs (Ballestar, 2021), such as help with weight loss, saving money, or improving sustainable purchase behaviour (Accenture, 2021). A good example of a customer loyalty program like this is a Finnish app S-mobiili, which tells, among other things, how much domestic groceries a customer buys or how much sugar do the purchases of last month contain (Yhteishyvä, 2018).

It is estimated that consumers' appreciation for sustainability will keep on growing (Accenture, 2021; Posti, 2019). In the previous chapter, it was discussed that consumers value sustainable options in e-commerce purchases and some are ready to pay extra for them. However, from an international point of view, this might not be the case: in a study about consumer acceptance of alternative places of last-mile delivery, only one participant even mentioned environmental friendliness as a factor they pay attention to (Asdecker, 2021). This might be due to cultural differences in delivering, since in many countries home deliveries are more in common and other options might be seen too troublesome. In Finland,

nevertheless, the trend seems to be that consumers are concerned about the environment when it comes to the effects of growing e-commerce (Crasman, 2021; Paytrail, 2021; Posti, 2021).

Even though most of the emissions of e-commerce purchases stem from the producing phase, e-tailers have many opportunities to mitigate the emissions of the product's life cycle. For example, 83 % of the emissions of a t-shirt's life cycle is generated in the production phase, 4 % is generated in sales and distribution, 10 % is generated in home delivery, and 3 % is generated in maintenance. (Roos et al., 2015.) An e-tailer can affect the sales and distribution and sometimes the home delivery part. Indirectly, an e-tailer can affect also in the production and maintenance parts; by choosing as sustainably produced and easily maintained products as possible in their product range, the emissions can be mitigated significantly.

4.4 Challenges regarding corporate responsibility

There are numerous responsibility related challenges that e-tailers can face. Some issues are more related to practicalities, and some issues challenge the sense of ethics and moral. Some challenges divided into categories depending on whether they are environmental, social or economic challenges are listed in Table 3.

TABLE 3: Corporate responsibility challenges divided into three categories (Ekener-Petersen & Finnveden, 2013; Frei et al., 2020; Hameed et al., 2021; Lyons et al., 2016; Ohms et al., 2019; Posti, 2019; Soleimani, 2022; Takuusäätiö, n.d.).

Environmental	Ensuring the environmental responsibility of products and services for sale
	Tackling the emissions of storing
	Tackling the emissions of often worldwide shipping
	Mitigating product returns
	Engaging customers to act responsibly with their purchase
Social	Ensuring the social responsibility of products and services for sale
	Avoiding greenwash in marketing and communication
	Justifying data collection
	Offering responsible payment options
	Ensuring the social responsibility of the e-commerce platform and servers
Economic	Dealing with tightening responsibility legislation, directives and customer demands economically

The list could easily be continued further since almost any topic could be seen as a responsibility issue. Also, the list of challenges is not unambiguous; for example,

some might not count payment options as a responsibility issue but rather making the everyday of consumers easier. However, offering instalment payment or “shop now, pay later” options can lead customers in vulnerable situations running in debt, especially when these payment options are advertised when something non-essential is bought. Instalment payments and “shop now, pay later” payments are mentioned as reasons of running in debt on the website of Takuusäätiö (n.d.), which is a Finnish national social organization preventing and solving households’ financial problems.

Ensuring the environmental and social responsibility of products might not always be easy since the whole life cycle of them should be considered. For example, when selling laptops and making sure they are socially responsible, not only the working conditions of the ones who put together the laptops should be considered but also the working conditions of the ones who collect the raw materials for the parts, produce the materials into parts, transport the parts, and so on (Ekener-Petersen & Finnveden, 2013). The same goes with finding out the environmental effects of the product in its whole life cycle: emissions, water pollution, biodiversity loss, and so on. For example in building industry, the environmental effects of the materials used in construction, the heating and electricity use of a finished house, and managing the waste of a demolished house all need to be considered (Ohms et al., 2019).

Tackling the emissions of storing, finding sustainable packaging materials, adjusting the packaging sizes, and tackling the emissions of often worldwide shipping and product returns are clear challenges to every e-tailer selling any kind of products. There is no denial that especially product returns are a growing problem since the e-tailing business is constantly growing. Product returns should be planned in such way that the products stay in circulation as long as possible and are not for example thrown away. (Posti, 2019.) However, product returns are often complicated, inefficient and lack sustainability, and they often cause financial losses to the company, so there is a clear need for new solutions (Frei et al., 2020).

One example of an innovative solution is Posti (n.d.)’s service Box by Posti, that allows customers to fit their online purchases when picking them up at the post. This way, purchases that do not fit can be sent back without bringing them home first. However, making it more effortless to fit online purchases might make consumers to buy with lower standards, which would only add product returns. This is a good example of an innovation that intends to lower emissions but in fact might increase them. Although delivering online purchases causes emissions, Edwards et al. (2010) found that on average, home delivery operation is likely to cause less emissions than a typical shopping trip, so perhaps fitting online purchases at home would be a better option in the big picture.

A good way to reduce product returns is to provide information on the environmental effects of purchasing and returning products and offer tips to mitigate them. Educating consumers also on how to maintain and repair their purchases which lengthens their life cycles is a good way to engage consumers in acting more responsibly. Also, there should be enough product information so a

customer can choose a suitable and fitting product at the first try. (Posti, 2019.) It is also beneficial to give detailed information about products and especially about their responsibility because responsibility information adds customers' willingness to make a purchase when online shopping (Dang et al., 2020). It was also found that product information quality has a significant impact on perceived corporate responsibility and customer trust (Hoang & Nguyen, 2020).

In case of information quality, not only actual corporate responsibility activities matter when it comes to consumers but also the consumers' beliefs about the activities (Abdeen et al., 2016). According to Rodrigues et al. (2015), consumers are often unconvinced about corporate responsibility practices even though the brand would be labelled as responsible. Once the consumers associate the responsibility practices with the brand, their purchase intention grows. However, according to Hameed et al. (2021), untruthful corporate responsibility communication or greenwashing causes scepticism towards sustainable products among consumers since greenwashing is used to attract environmentally conscious consumers. Sometimes corporate responsibility is not communicated at all or effectively enough, and consumers are not aware of it. According to Lee and Shin (2010), the better the consumers are familiar with a company's corporate responsibility actions, the greater their purchase intention is. Therefore, active communication that is truthful and sincere is essential to make benefitting financially from corporate responsibility activities possible.

Ensuring the social responsibility of the e-commerce platform and the servers it uses is perhaps something not all realize to consider. One common problem in the responsibility of e-commerce platforms that also consumers recognize is the lack of privacy. If data collection, for example, is not balanced with protecting private information and consumer privacy, a company's credibility and ability to collect data can become questioned (Lyons et al., 2016). According to Soleimani (2022), previous research shows that for customers, trust in e-commerce platforms is more important than the prices of products. Also, if an e-tailer wants to be sure about the social responsibility of the platform and to favour domestic options, there are a couple of Finnish options available (MyCashflow, n.d.; Vilkas, n.d.). However, not all e-commerce platform providers inform about their servers' location or manufacturer on their websites. For example, China and India are common server locations and manufacturers (Analytics Vidhya, 2020; Choudhury, 2021), but many social issues are taking place there which makes them a poor choice when social responsibility is pursued.

All challenges listed in Table 3 require action and financial support from the company to get them solved. In the study of Bartok (2018), company managers found the commitment of employees especially important since following corporate responsibility principles might cause higher requirements for employees. However, the company does not have to know how to do everything by themselves – there are different kinds of education programmes and consulting services for businesses available. In the end, it is up to the company values how

seriously responsibility challenges are taken and how much time and money companies are willing to spend to deal with these challenges.

5 DATA AND METHODOLOGY

5.1 Research method

This research utilizes a qualitative research approach because the aim was to find out “how” and “why” the interviewees found some issues regarding the research questions. Qualitative research is compatible with research that focuses on understanding rather than on explaining (Eskola & Suoranta, 2008, p. 14) and it does not demand as wide a set of data as quantitative research.

Traditionally, qualitative and quantitative research methods are presented as opposites, where qualitative research produces subjective data and quantitative research produces objective data (Eskola & Suoranta, 2008, p. 14). Qualitative research is found soft, whereas quantitative research is found hard (Tuomi & Sarajärvi, 2018, p. 73). When doing qualitative research, it is possible to describe the studied phenomenon verbally. The results of a quantitative research, on the contrary, are presented numerally, for example in the form of tables or charts. (Kananen, 2015, p. 71-75.) However, for example Hirsjärvi and Hurme (2010, p. 26-33) find that qualitative and quantitative methods can quite effortlessly be combined and that such an opposition between the two is nowadays pointless.

The main qualitative research methods are inquiries, interviews, observational studies, and gathering information from already existing documents (Kananen, 2015, p. 127). It is possible to also combine different research methods depending on the research problem and the resources (Tuomi & Sarajärvi, 2018, p. 83). This research was conducted through interviews. There are many ways to conduct an interview. It can be done individually or in groups (Ruusu vuori et al., 2010, p. 85-98), and it can happen face to face or for example via phone (Hirsjärvi & Hurme, 2010, p. 64).

There are different types of interviews, for example form interviews which are structured interviews, theme interviews which are semi-structured interviews, and in-depth interviews which are unstructured interviews. When an interview is fully structured, there are only pre-decided questions in certain order, which means every interview is done with similar interview structure. In an unstructured interview, it is only decided which phenomenon is discussed. The interviewee can speak freely, and the interviewer makes sure the focus stays on the right topic. A semi-structured interview is between those two. Usually there is a pre-decided set of guiding questions but specifying questions can be asked and the order of the questions can vary depending on the situation. (Tuomi & Sarajärvi, 2018, p. 87-90.) In this research a semi-structured interview was used because it gives more freedom to the interviewer than a structured interview but helps the inexperienced interviewer to stay on topic and to get relevant information from the interviewees.

5.2 Data collection

The data was collected by conducting 8 interviews. First, suitable interviewee candidates were identified by using Google and the researcher's own expertise. The criteria for the interviewed companies were to be originally and still Finnish companies that have e-tailing activity; neither the size nor the industry were limited. The selected companies all represented different industries to maximize the variety of information.

First, the interviewee candidates were approached by e-mails that were sent to the email addresses found from the company websites. If suitable company representatives were introduced and their contact information were given on the website, these representatives were contacted directly. In most cases, there was only a customer service email address available. In these cases, contact information for a suitable interviewee were asked from there. If the company representatives did not answer the email, the emails were followed up by a call if a phone number was available. Altogether, 29 companies were approached, and 8 companies accepted the interview request. 8 companies denied, and the remaining 13 did not answer.

One company had three representatives in the interview, and the rest had one. The interviewees had different kinds of titles and roles in their companies. As seen in Table 4, 4 out of 8 companies had a corporate responsibility related employee that took part in the interview. When it comes to the companies, all of them were focused on selling products rather than services. They had products from categories such as groceries, cosmetics, clothing, accessories, electronics, home supplies, entertainment, books, toys, pet supplies, outdoors supplies, furniture, and decorating items. The sizes of the companies ranged from 3 employees to almost 800 employees. Due to the variety of the companies and their products, a lot of information from different perspectives was gathered from the responsibility of e-tailing business.

TABLE 4: Titles of the interviewees.

Company	Interviewee's title
1	sustainability manager
2	marketing and responsibility specialist
3	logistics manager, commercial director, and digital sales director
4	corporate responsibility coordinator
5	corporate social responsibility specialist
6	chief executive officer
7	chief information officer
8	e-commerce manager

The interview questions were not given beforehand to the interviewees unless asked specifically. On the contrary, it was told that the interview did not require any preparations from the participants. This was done to maximize the number of participants, because it is commonly known that it may be difficult to get participants for interviews; scheduling and participating an interview takes time, and the participant might feel they do not benefit enough from it. 3 participants asked to see the questions beforehand, but no significant differences in the quality of interview answers were noticed between the ones who had seen the questions beforehand and those who had not.

The interviews were held in Finnish, which was the native language of all the participants. There was a slideshow in the background to help keep up with the interview. The interview started with a short introduction of the researcher and the thesis. The research questions were introduced. It was told that the interview was semi-structured and would contain 10 questions (Appendices 1 and 2). Also, full anonymity was promised. Lastly, the basics of corporate responsibility were discussed.

The 10 questions were asked from all participants in one form or another, but some questions could be skipped if the answer to them had emerged earlier. All the questions were also showed one by one to the participants in the slideshow. Additional questions were asked individually depending on the industry and the specific activities of the company. Some specific additional questions were asked from everyone if the answer had not emerged earlier. The benefit of additional questions was that they could surprise the interviewees since the question did not appear in the interview slideshow, which allowed observing the reactions and helped to evaluate whether the answers were sincere or not.

5.3 Data analysis

When doing qualitative research, it is typical to collect data that can be examined from different perspectives. Rich expression, multifacetedness and complexity are usual qualities for qualitative data. (Alasuutari, 2012, p. 38.) Especially when using interview as a research method, it is common that the interviews end up consisting as a broad and versatile mass of text that can be approached in many ways (Ruusuvuori et al., 2010, p. 11). In qualitative research, data collection and data analysis proceed hand in hand and are inseparable. That is why it is important to consider the analysis method carefully already before the data collection phase. (Tuomi & Sarajärvi, 2018, p. 76–77.)

Thematic analysis was chosen as the analysis method because it emphasizes the emerging themes and their contents (Clarke & Braun, 2017). This supports well the aim of this research by helping to categorize the challenges in e-tailing business, the motivations behind developing corporate responsibility and the difficulties e-tailers face when improving their responsibility. Thematic analysis is used for identifying, analysing and interpreting patterns of meaning, or

themes, within qualitative data. It contains a set of procedures for generating codes and themes from the data. Codes are small units of text that contain relevant information when it comes to the research questions. Codes help in formulating the themes, which all have a shared core idea, and which work as a foundation for the researcher to organize and report all the observations. (Clarke & Braun, 2017.)

All seven phases of the interview research process are presented in Figure 4. Classifying, analysing and interpreting data are phases that are strongly connected to each other (Ruusuvuori et al., 2010, p. 11). Of these 7 phases, phases 3-5 contain the data analysis process. In this research, exploring the data began already in the transcribing phase, and this was followed by careful reading. In formulating the codes, analytical questions were used as a help. It is rare that the data gives straight answers to the original research problem, and that is why it is beneficial to elaborate the data by forming analytical sub questions (Ruusuvuori et al., 2010, p. 13). When the codes were formulated, it was verified that they fitted to the theoretical framework.

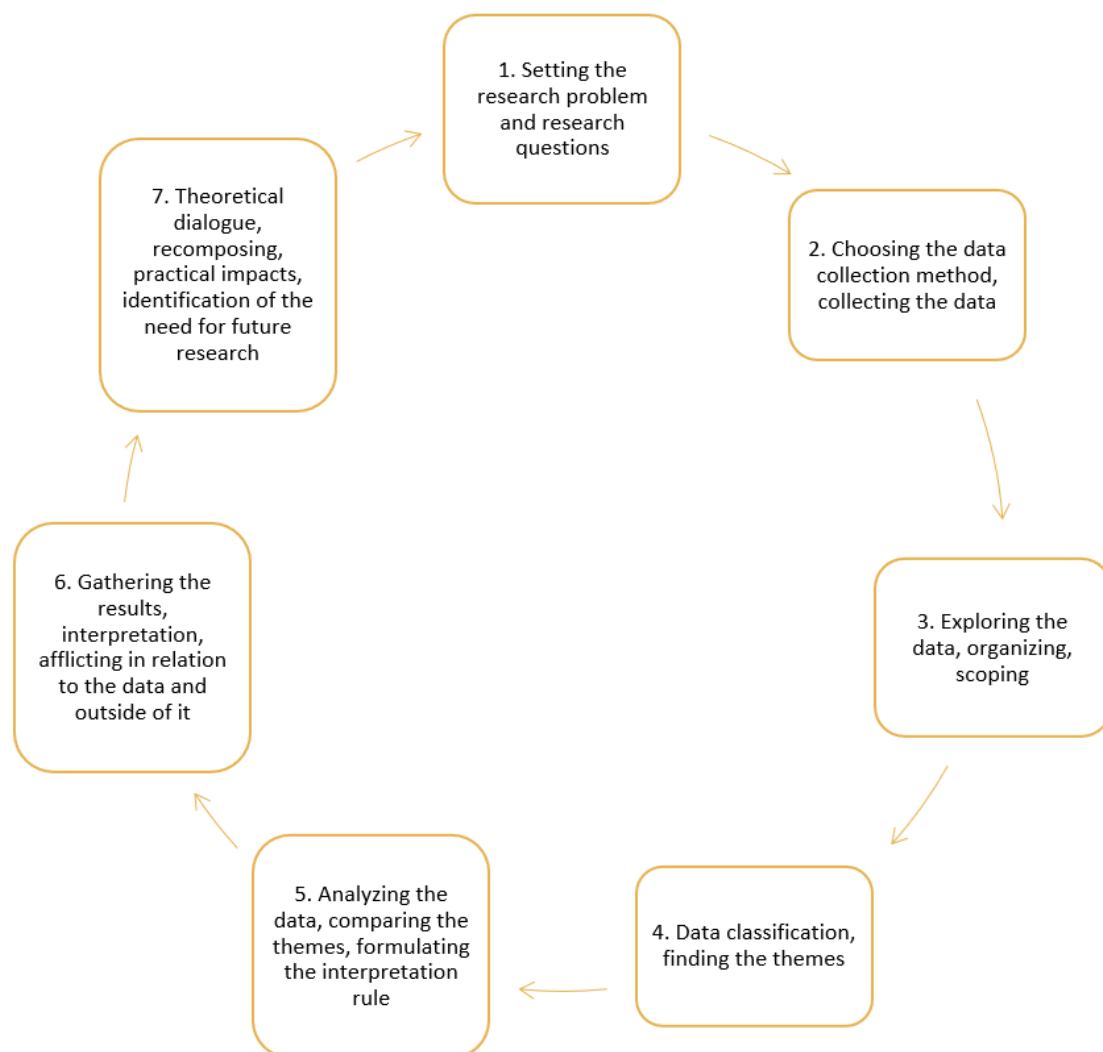


FIGURE 4: The stages of an interview research process (Ruusuvuori et al., 2010, p. 12).

In coding, it is possible to use a specific coding program or a usual word-processing program as a tool (Kananen, 2015, p. 166). Some prefer to do the coding by hand using paper (Eskola & Suoranta, 2008, p. 154). Before starting the coding process, it is important for the researcher to think how they understand coding in the first place: where is the coding based on, how to name the codes and what is purposeful to code from the data. It is good to keep in mind that coding is already a part of the interpreting process – coding is never only documenting the contents of data but a researcher's own interpretation of what is relevant and what is not. (Ruusuvuori et al., 2010, p. 399.) This was considered in the coding process and when figuring the limitations of the research. From the interview data, 53 codes emerged (Figure 5) and were listed to help in finding the themes.

Finding the themes was done by thoroughly familiarizing oneself with the codes. 10 themes were found when examining the codes (Figure 5). In this phase, it was considered how many times different themes appeared in the transcribed text through different codes. This helped in comparing how usual some specific themes related to the research questions were in the data (Eskola & Suoranta, 2008, p. 174).

6 FINDINGS

This chapter is divided according to the 10 themes found in the data. In Figure 5, each colour represents a set of codes and their themes. The citations from the interviews have been freely translated from Finnish to English.

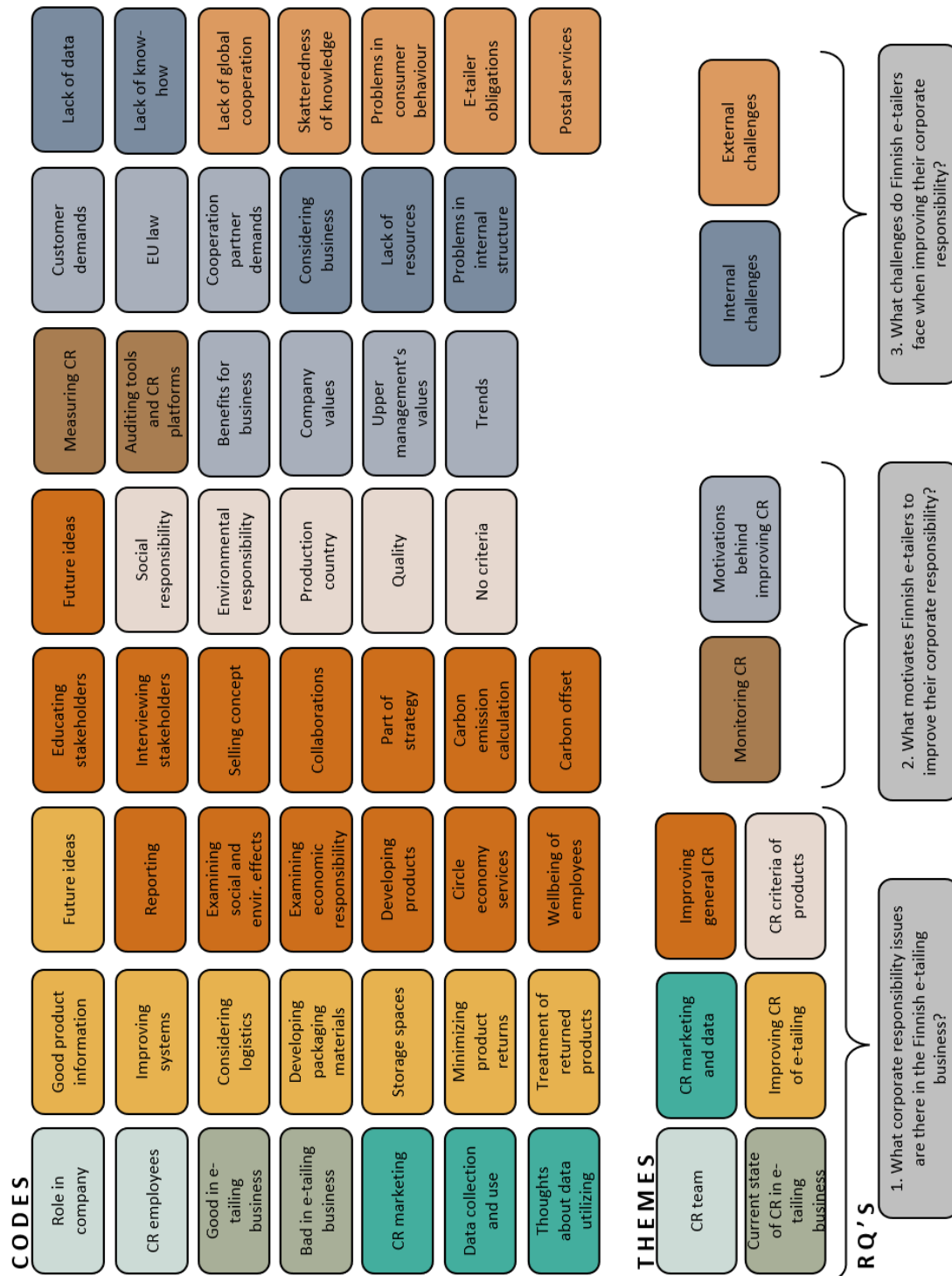


FIGURE 5: The codes and themes in relation to the research questions.

6.1 CR in Finnish e-tailing business

6.1.1 CR team

As mentioned earlier, 4 out of 8 interviewed companies had a responsibility related employee who participated in the interview. Out of the 4 companies that did not have a responsibility employee in the interview, 1 had just nominated a responsibility employee and 3 did not have anyone specific in charge of responsibility issues. 1 out of these 3 companies did not consider responsibility at all, and 2 had everyone in the company involved with responsibility but not a specific responsibility employee. Responsibility employees had different kinds of CR related tasks to perform, such as

- internal and external CR communication
- CR reporting
- cooperating with other teams regarding CR issues
- setting and following CR strategy goals
- CR marketing
- daily project work regarding responsibility
- carbon emission calculating
- taking part in deciding the product range
- managing CSR auditing
- developing diversity
- arranging trainings to the staff
- dealing with different kinds of collaborations

Although some responsibility employees were not in managing positions, they found that they had an important role because they brought root level information about responsibility issues to the company management. In most cases, the responsibility team consisted of 1 or 2 people, and therefore, the ability to cooperate with other teams in the company was emphasized.

6.1.2 Current state of CR in e-tailing business

The interviewees were asked to think what good or bad sides they found in today's e-tailing business from a responsibility point of view. In Table 5, the interviewees' insights are listed as pros and cons from companies' and consumers' point of views.

From the companies' point of view, one of the best qualities in e-tailing business was seen to be the ability to share information about responsibility to consumers without the limitations of product label sizes or the memory of the salesperson. In online shops, it was described to be possible to share as much and as detailed information as wanted, and no salesperson had to commit everything to memory. However, it was found that the possibility to give much information brought also pressure to give very detailed information, which requires resources.

For example, if there were numerous of products in an online shop, measuring every product and giving all possible material background information and recycling directions would acquire many working hours. And still, something could be always forgotten to tell, and the customer would have had to ask about it.

TABLE 5: Responsibility pros and cons of the e-tailing business.

	Pros	Cons
From companies' point of view	+ no need for many brick-and-mortar stores that cause emissions	- often wide range of products: difficult to supervise the responsibility of all production chains
	+ sharing responsibility information is easy	- difficult to give all needed information about a product
	+ algorithms can be used in guiding customers to become more responsible consumers	- unnecessary logistics caused by product returns
	+ logistics can be arranged efficiently	- deliveries often scattered
	+ operations often well centralized: easier to manage environmental effects	- structures of online shops do not serve all needs
From consumers' point of view	+ possibility to buy responsible products in any location	- cheap prices and sales campaigns encourage to shop for fun
	+ possibility to compare products without hurry; easier to choose the responsible one	- impossible to fit and feel the product
	+ easy to buy and sell second-hand	- greenwash is usual

Algorithms were seen to have a big role in guiding customers to wanted directions in online shops. This was seen as a plus; customers could be directed in making more responsible decisions. However, this was also seen as a risk to responsibility because algorithms were found often to lure customers to buy more than they really needed. On the other hand, as one interviewee pointed out, this could be sometimes a good thing; for example, if leather shoes were bought, buying maintenance supplies would enable a longer life for the shoes, which would reduce consumption.

One of the greatest downsides was seen to be the use of greenwash, which could be seen as a downside from both companies' and consumers' point of view. It was found that because of greenwash, consumers do not know what is really relevant in terms of responsibility and what is not. For example, according to some interviewees, distribution was often thought to be the biggest cause of emissions for online shops, although this was not necessarily the case.

“We have counted the carbon emissions of our value chain, and guess how big a portion does distribution have? 0.04 percent!”
-Sustainability manager, company 1

“Above all, production is the real cause of emissions. That is why, in the end, the most important thing is to focus on what you shop rather than where you shop.”
-Sustainability manager, company 1

Similar statements were given by several interviewees. In many cases, emissions caused by distribution and delivery were not seen significant compared to production and other operations. It was seen problematic that consumers were having wrong impressions about responsibility, because it forced companies to balance between consumer expectations of responsibility and real responsibility.

“When it comes to responsibility, the big picture stays in the dark for consumers. Greenwashing gives wrong impressions for consumers about what really is responsible and what is not.”
-CSR specialist, company 5

One concrete example of the effects of greenwash given by a couple of interviewees was about the use of plastic in delivery packages. Although plastic is recyclable, light and clean and therefore seen as a great box fill material and a good cover for products, e-tailers had received negative comments about using it. This was seen to be the fault of greenwash; it was found that too much weight on plastic usage had been given, while there would have been much more important and relevant responsibility challenges out there, which just were not known by consumers because of distorted marketing.

Although delivery emissions were not found the biggest problem of the e-tailing business by the interviewees, it was found that in most cases logistics could have been arranged more efficiently. In addition to the interviewees finding logistics important from the responsibility point of view, they were also found costly, which made it even more important to the interviewees to arrange it well. It was seen that if the online shop and warehouse systems worked well together, it was possible to arrange logistics effectively. This was, however, in some cases seen difficult; in some industries, products are ordered from manufacturers only when customers buy them, and therefore delivering times can vary a lot. If a customer ordered many products and they all had differing delivering times, the deliveries became scattered instead of delivering all the products at the same time.

Despite the fact that delivery emissions were not seen as the most relevant emissions of the e-tailing business, almost every interviewee mentioned product returns as one of the biggest challenges for the e-tailing business because they caused extra work and unnecessary emissions through logistics. Product returns

were seen to be especially problematic in the clothing industry, where fitting and feeling the product was impossible in an online shop. Product returns were also found to be a product of a bigger phenomenon of shopping for fun; when a lot of products are shopped without considering, also product returns increase.

“To many people, online shopping is just another free time activity. It is easy to do it while laying on a sofa and go and order a crazy big box full of all kinds of stuff. And when the package arrives, you are like “I don’t even remember what I’ve been ordering. Why on earth have I ordered this? I don’t even want to try this on.” So, the stuff has come for nothing probably from another country, or, in the worst-case scenario, from another continent. Absolutely for nothing.”

-Marketing and responsibility specialist, company 2

Shopping for fun and without consideration was seen more usual during sales campaigns such as Black Friday and when the prices were especially low, for example in the case of Chinese online shops.

Managing environmental effects was in some cases found quite easy for e-tailers because an online shop often requires different kinds of programs and systems that might ease following the environmental effects of the business. On the other hand, it was seen difficult to follow the environmental effects and responsibility of all the products if there were many of them. An online shop might have thousands of products and supervising the production chains of all of them was found time-consuming and difficult. However, despite the challenge, this was a long-term goal for many interviewed companies.

One more specific comment from an interviewee was that the current structure of online shop platforms did not serve all needs. According to the interviewee, online shop platforms can be quite inert and therefore troublesome to develop to serve new kinds of needs: for example, it can be difficult to create certain types of search tools or filters that would help customers find responsible products. The interviewee found that carbon footprints, certificates and other responsibility related qualities should be able to be filtered.

From the consumers’ point of view, the interviewees found perhaps the most important upside to be the possibility to compare products with no hurry, which enables choosing the most responsible option. Also, the fact that the customer’s location does not limit the options was found important. This was found to be especially important in places such as Finland, where many people live outside of cities and do not have the opportunity to visit brick-and-mortar stores that focus on responsibility.

It was also pointed out that e-commerce eases buying and selling second-hand products. This was found especially popular in C2C sales. Although, in this thesis, the term e-tailing is used only when referring to the profession of selling products and services on the Internet and therefore it is not used when discussing C2C sales, this point was essential enough to be mentioned. In addition, some of

the interviewed companies had second-hand products in their online shops, and even more companies had second-hand products in their brick-and-mortar stores.

6.1.3 CR marketing and data

Most companies had no specific CR marketing such as responsibility advertisements or communication handling only responsibility. In most cases, CR marketing was described to be integrated into other marketing. For example, responsible products might have been highlighted in some campaigns and there might have been responsibility related communication in newsletters or in social media posts.

Some companies had no CR communications whatsoever; these companies had no significant responsibility operations either. However, the amount and quality of CR marketing did not fully correlate with the level of the companies' responsibility. Some companies had responsibility so at the core of their strategy that it was difficult to specify if there was non-responsibility related marketing at all. One company that invested a lot in their responsibility did not find CR marketing to be in accordance with their values. One company noted that CR marketing would actually drive customers away from them since not all of their customers were supporting responsibility because it was often seen to lead to higher prices.

Those companies that had no CR marketing had, however, noticed the need for it, and they had more or less plans to start doing it. They had noticed that customers wanted to know what companies do to improve responsibility and what they could do themselves to be more responsible consumers.

*"Our customers hunger inspiration for responsibility and for how to do things more responsibly themselves."
-Marketing and responsibility specialist, company 2*

Some companies had ongoing projects with consultant companies to improve their business operations and image as responsible companies. Most companies had their own internal marketing team that cooperated with the CR team when the marketing contents had something to do with responsibility.

Insights of using customer data were quite similar. Many interviewees used arguments such as

*"Everyone does it, the milk is already on the table."
-CR coordinator, company 4*

the milk being on the table referring to the fact that so many companies collect and utilize data that it would be very difficult to change that. All interviewees, however, found that collecting and using data was acceptable only when it was done in a responsible manner, which means that the privacy of customers was guaranteed, and the data was used in good causes.

“Power brings responsibility: when one has more scale and customer data starts to pile up, and when a company has a bigger absolute impact, that requires also more responsibility with data.”

-Chief executive officer, company 6

In most cases, data was used to add sales for example through targeted advertising. A few interviewees did not know the specifics of how the data was used. When asked about the interviewees' opinions about the responsibility of using for example targeted marketing to add profitability, most did not see any problems or contradiction in doing so. Some interviewees, however, started to wonder if such an aggressive way of doing marketing was in fact responsible. Some interviewees, on the contrary, found that using data improved the companies' responsibility.

“It is responsible and right to use data to optimize business operations, because then less resources get wasted. Of course, you must not use data wrongly. It is important to anonymize data.”

-Chief executive officer, company 6

6.1.4 Improving CR of e-tailing

One of the main themes of the interview was how the companies had improved the corporate responsibility of their e-tailing operations. Even though not all companies identified as especially responsible ones, they had done at least some improvements but not necessarily in the name of responsibility but rather from economic reasons. Many things that could be found just good customer service or general improvement of efficiency, in fact also improve responsibility.

For example, good product information was something that many companies had invested in. Giving information about the product's appearance was most common; this meant having good pictures and possibly videos taken, and giving the product's measurements, weight and material information, also from the packaging. The companies also gave information about the product's manufacturing country, and some gave more specific details about the production chain. If the product had certificates, they were clearly presented. A few companies gave information about the carbon footprint of their products, and some said this was their goal but that it was not yet possible because it would require more resources. Some companies also gave maintenance and recycling directions about the products, which were seen to lengthen the product's life cycle.

Developing packaging materials was mentioned by almost every interviewee. The companies had invested in using socially responsible, renewable, recycled and recyclable packaging materials; for example, some companies used only FSC certified materials. Some companies found minimizing plastic most important, but some found plastic to be a good fill material. The challenge with

packaging products, especially easily breakable products, was finding the right amount of packaging material so the products would not get broken but there would not be that much material that it would be seen as wasteful. Some interviewees found the common way of investing in the box opening experience by packing products in all kinds of layers of decorative wrappings irresponsible, and told they were doing things in the opposite and minimalistic way.

Many interviewees told that considering logistics was one of their focus points; earlier mentioned packaging materials effect on the weight and size of products, which effect on the efficiency of logistics. Deliveries were pursued to be sent full, but some companies experienced this to be difficult. Optimizing incoming and out-going deliveries and having an efficient storage system was seen to have big effects on emissions and especially energy usage. The companies had different kinds of ways in developing their logistics: one interviewee mentioned about having an ongoing project where growth forecasts could help in modelling optimal delivery chains, and another was going to have a new ERP system which would help in sending more orders in one delivery. One company had direct deliveries straight from the manufacturer to a customer without a stop at their warehouse. Many interviewees told that their companies used postal services that compensated their emissions, and some companies had their own electric vehicles which delivered products to customers. One interviewee from a company that sold groceries told that they did not use fast delivery services that had unclear employee rights.

With some interviewees, also the state and use of storage spaces became a topic. The companies had storage spaces of their own and also outsourced storages. Some companies had had energy renovations done in their storage spaces. The interviewees that the storage spaces were discussed with found their companies knew well how much emissions their spaces cause.

Improving online shops was mentioned by a couple of interviewees. One company had a new online shop in the making, which would also allow customers to compensate their purchases if they wanted to. One company was developing their online shop so the customer could see the environmental effects of their purchase. A couple of interviewees wished that in the future their companies' online shops would have a search tool for different kinds of responsibility qualities such as certificates.

"The better our online shop is for customers, the more customers buy our products, which leads them making more environmentally friendly purchase decisions."

-Chief executive officer, company 6

In the interviews, product returns and their treatment were one of the biggest topics of the theme of improving CR of e-tailing. Many ways to minimize product returns came up (Figure 6).

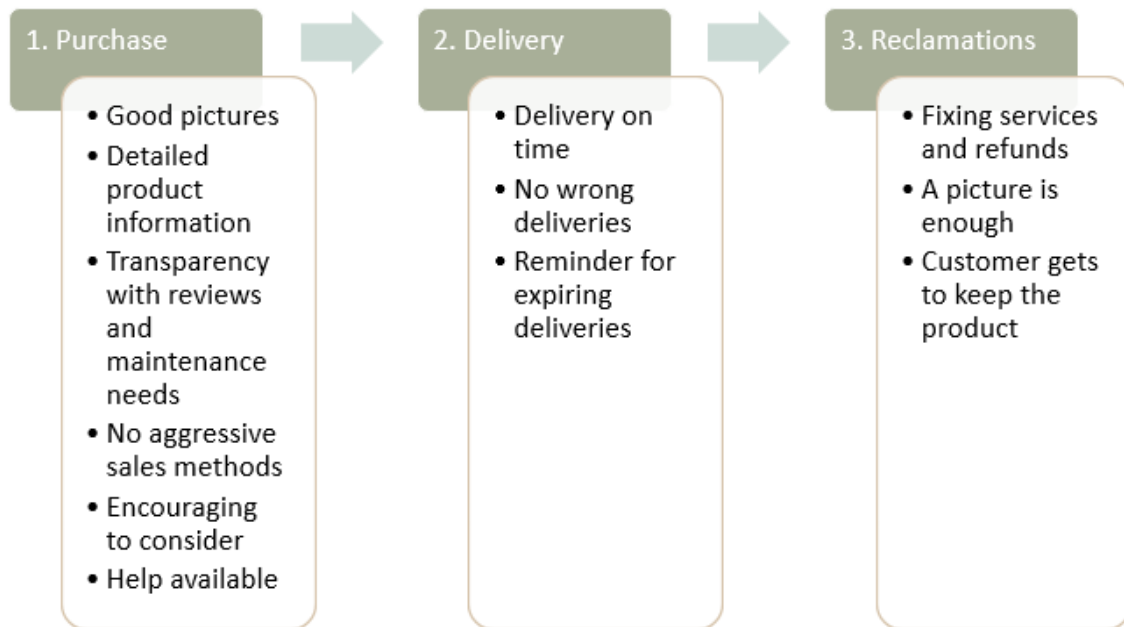


FIGURE 6: Ways to reduce product returns.

The importance of supporting customers in making good purchase decisions was highlighted by some interviewees. If products had good pictures and detailed information about their qualities such as size, materials and function, customers would not buy a pig in a poke but knew exactly what they were buying. One interviewee told their company had unfiltered product reviews from other customers available, which helps customers to evaluate whether the product was suitable for their use or not. The same interviewee told they had statistics of their products' maintenance needs available for customers.

In addition to transparency in presenting the product, also professional selling methods came up in the discussions. Professional selling was referred to when meaning selling that targeted the customer getting what they actually needed and not selling everything possible with aggressive methods. In online shops, some interviewees found aggressive selling methods to be all kinds of pop-ups such as newsletter sale pop-ups, reminder emails about filled shopping carts, big sales campaigns and using algorithms in persuading a customer to buy something. On the other hand, some interviewees found these methods acceptable and normal ways of doing business and considered their companies to be responsible e-tailers.

The importance of having good customer service was highlighted. The interviewees found that it should be easy for the customer to ask about a certain product and the response should not take too long; naturally, the better the product description was, the less there was need for additional questions. Furthermore, some companies had added in their online shops requests to consider purchases in peace to avoid meaningless consuming and unnecessary product returns. One company had also tried a chargeable returning as a way to get customers to consider their purchases more carefully; however, there had been no

significant difference in the amount of product returns, so the company considered letting go of the returning charge.

When it came to delivering, the interviewees found it essential to be precise in sending correct products. According to some interviewees, sometimes the customers ended up having different size or colour from what they had ordered and that caused unnecessary deliveries and emissions. It was seen that having deliveries done in the promised time would make sure the customer did not need to buy the same product from somewhere else because they needed it sooner. Also, reminding customers about awaiting packages was found to be a better option than having the products sent back because the customer did not pick them up in time.

The interviewees had also ways to avoid unnecessary product returns in reclamation situations. One way was to offer free fixing services when possible and give a partial or total refund. To avoid pointless sending back and forward, some interviewees told their companies accepted a picture or a video as evidence of a faulty product. Letting the customer keep the product if it was still usable or giving the directions how to recycle it were also tips to avoid extra deliveries.

In all companies, returned products went back for sale if they were in good condition. If the products were not good as new anymore, they were often sold with a discount or in an outlet section or as second-hand. Only if the products were in very bad condition, they were thrown away. Usually, the returned products were resold in brick-and-mortar stores instead of online shops. In some cases, the products were given to staff. One company had a very varying product range: the products for sale were from external brands and they were for sale only a certain amount of time. In this case, the products that were not sold were sent back to the brands, who sold them in different channels or donated them to charity. Only in the case of books, the unsold products were demolished. However, the treatment of unsold products did not come up in all the interviews, so it is unknown what the rest of the companies did with them.

6.1.5 Improving general CR

Although the main topic of the interviews was the corporate responsibility of e-tailing, plenty of information and ideas about improving the general corporate responsibility of the whole company and its operations came up. One interviewee found that the general corporate responsibility of a company was more important than focusing only on the responsibility of e-tailing, and in some cases, the interviewees had difficulties in recognizing which actions affected the CR of e-tailing and which were more general responsibility actions.

“Is it that relevant to focus on e-tailing? I would think more about the effect and impact of the company as a whole and how it is being developed.”

-Chief executive officer, company 6

Some interviewees told their company had a responsibility strategy, and some interviewees stated that responsibility was so integrated into their companies' business that they did not need a separate responsibility strategy. The companies had different ways of presenting their CR strategies: roadmaps, theme programs and other models. Some also did GRI (Global Reporting Initiative) or other CR reporting. One company had hired an external consultant to help in developing CR. One company pointed out the importance of running the company smartly and managing it by numbers and from an economic point of view, so its life could continue. The company who made this point considered their business idea to save environment from unnecessary waste. Another interviewee emphasized the importance of transparency.

"In the big picture, corporate responsibility contains also giving timely and precise information to customers and not giving false promises."

-Digital sales director, company 3

Many interviewees found that their companies knew well their environmental effects and that they were trying to minimize them in all areas of their business. A couple of companies had calculated their carbon footprints, but this was found quite difficult and troublesome. Clear limitations and definitions had had to be done about what should be calculated and how. Some companies would have wanted to do the calculating more comprehensively, but there were no resources or know-how to do it. Some companies had also compensated their carbon emissions.

Many interviewed companies also had studied their purchasing chain and their products' production chain to improve social responsibility. Some companies had their own audits and some companies trusted in external auditors. In addition to auditing, some companies invested in transparency and had public lists of their production factories and even some material factories. Many interviewees mentioned that their companies had also positive social effects, such as employment directly and indirectly, advancing diversity and taking care of employees' wellbeing in different ways. Also maintaining some general discussion about responsibility topics and educating employees about them was quite common.

Developing the product range into a more sustainable direction was mentioned by a couple of interviewees; also, some of those who did not directly mention it, gave the impression that it was a part of their companies' responsibility strategies. For many companies, the goal was to sell long-lasting products of good quality. Furthermore, expanding the basic business and offering circle economy related services was one way of implementing responsibility. Some companies sold used products as second-hand, and one company had had a clothing loaning business before the COVID-19 pandemic. One company offered to buy used products back from their customers for half the price they were originally worth.

Almost every interviewee mentioned considering stakeholders in one way or another when improving their companies' responsibility. Some had educated their suppliers about responsibility policies, and almost everyone had educated their employees. Educating consumers was also done by almost every company; the educating was for example about climate change, recycling or maintaining products carefully. One interviewee mentioned their company had deep interviewed their collaboration partners about responsibility themes and done surveys for their stakeholders such as employees. Some interviewed companies had done some collaborations with different associations and done campaigns together to educate consumers. One interviewee told their company was strict about with whom they collaborated, and that they asked what their collaboration partners did to prevent biodiversity loss or to support their employees' wellbeing. The same interviewee also told that all their company's cooperation partners compensated their emissions. There were also some contradictions: one company that had their products sold also elsewhere and considered themselves responsible, did not have any criteria for the sellers' responsibility. However, the interviewee found that their external seller companies were all responsible.

Selling concept was discussed with several interviewees and they saw it had a big role in implementing corporate responsibility. One interviewee told their company had no commission wages, although the industry usually had them, and that this made it surer that the salespeople did not push costumers to buy something they did not need. Similar means were described as when discussed about minimizing product returns. Some interviewees whose companies sold perishable products told they had dynamic pricing so there would be zero spoilage.

6.1.6 CR criteria of products

All the interviewed companies except for one had criteria about both social and environmental responsibility for their products. The criteria are listed in Table 6. None of the companies had all the criteria presented in Table 6 but some of them.

The most common social responsibility criterion was that the products should not be made in risk countries such as in Southeast Asia region. Many of the interviewed companies had products made only in Europe, and if there were products from risk countries, the factories were audited or otherwise carefully evaluated. However, only few companies were able to track down if some of the materials of their products were made in risk countries. It was most usual to be aware of the origins of the product materials in the case of clothes; in these cases, it was common to also have criteria for them. Even though the products were made in Europe, it was common to audit the factories or suppliers, especially if the products were not made in Western Europe. As mentioned earlier, some companies had their own audits and some companies trusted in external auditors. If deficiencies were found, improvements were demanded.

“We have drastically reduced ordering all kinds of stuff from China. At one point, we had all kinds of Chinese junk more than one can shake a stick at.”

-Commercial director, company 3

TABLE 6: Responsibility criteria for products.

Social responsibility criteria	Environmental responsibility criteria
audited factories	environmentally friendly packaging materials
audited suppliers	environmentally friendly materials
designed and/or made in Finland	recyclable materials
made in Europe	chemically safe materials
not made in risk countries	no animal testing
responsible materials	no endangered plants
nothing from Russia	made nearby

It was also quite common that the companies favoured products designed and/or made in Finland. One of the companies had all their products designed in Finland and one company had nearly all their products not only designed but also made in Finland. Having the products made as close as possible was found good also from an environmental responsibility point of view since the shipping would cause less emissions.

Since the interviews were held in the autumn of 2022, it was timely to discuss about the effects of the war between Russia and Ukraine in the responsibility criteria. The war did not come up in every interview, but all the interviewees that it was discussed with told that their companies did not do any business with Russia due to the situation.

When it came to environmental responsibility, almost every company had almost all the criteria presented in Table 6 in place. Only the last two criteria, no animal testing and no endangered plants, were criteria only for one company, and this was in the case of cosmetics. The most common criterion was about packaging materials and their environmental friendliness, recyclability and chemical safety. Similarly, as with the social responsibility of product materials, only part of the companies were able to track down the environmental responsibility side of them. A couple of companies were extremely strict with their product materials; for example, no microplastics in the form of cosmetics or new fleece or new polyester was allowed. Recycled materials were favoured in companies that sold clothes, and one company was especially careful with chemical use.

Good quality was one of the most important criteria for the companies. As mentioned earlier, selling long-lasting products of good quality was a goal for many companies. In practice, this meant removing that kind of products from the product range that had bad reviews or that were reclaimed or fixed a lot. By good quality it was meant that the product served well in the use it was meant for and lasted long in good shape.

One of the companies had no responsibility criteria whatsoever for their products. The interviewee told that such criteria were not found relevant for the company and its business idea. The interviewee, however, found that their company was responsible and that their business idea was good for the environment.

6.2 Motivations behind improving CR

6.2.1 Monitoring CR

According to the interviewees, many companies found numbers a great motivator in pursuing their targets stated in their CR strategies. With the help of different kinds of measurements, platforms and auditing tools, the improvements could be seen clearly. The companies calculated for example product return percentages and carbon emissions. A few companies had clear goals, for example achieving carbon neutrality by 2030. The companies used tools such as amfori BSCI, EcoVadis and their own code of conducts.

6.2.2 Motivations behind improving CR

There were two clear factors that increased the companies' motivation to improve their responsibility the most: values and benefits for the business. Some interviewees found the most important pacemaker in making responsibility related improvements was the upper management; if the managements' personal values supported responsibility, it could be seen in the whole company. Similarly, if the managements' values did not support responsibility and it was seen only as a tool to make profits, it could be seen in the attitudes towards responsibility improvements.

Managements' values and companies' values seemed to correlate to some extent. When responsibility was a part of the upper managements' values, it was also a part of the companies' values. However, sometimes responsibility was a part of only the company values, and the upper management supported this for profitability and reputation related reasons. In the end, however, all the companies seemed to recognize the need for responsible behaviour at least for the Earth's sake.

"It is impossible to make business on a dead planet. We can act good or bad, and we have decided to act good."

-Sustainability manager, company 1

Many interviewees described responsibility as the DNA of their companies, and that an internal willingness to be good and fair drove their business operations.

"Responsibility is at the core of our business model. The more we grow, the more we do good."

-Chief executive officer, company 6

One interviewee found that their work with responsibility related issues was relatively easy because they had the support of the upper management. In practice, this was seen as the communication being more effective between the CR team and the management, which allowed informing about and getting help with possible responsibility related challenges and needs.

For those companies whose main motivation for responsibility were business benefits, customer demands were the clearest reason to improve responsibility.

"We live and breathe sales; we are a commercial business. Of course it motivates if the choices we make resonate with our customers' values."

-Commercial director, company 3

According to some interviewees, consumers are very aware of responsibility related issues. However, as mentioned earlier, it was found that greenwashing effects on what consumers find responsible. In addition, a couple of interviewees found that although consumers demand responsibility, they are not ready to make compromises for example in delivery times although sometimes more responsible deliveries would require longer delivery times. This leaves companies in a difficult situation: should they invest in customer experience or in being as responsible as possible.

"It is constant balancing between answering to customer demands and trying to be more responsible."

-Digital sales director, company 3

Some interviewees found that responsibility was such a megatrend that there was no other alternative for companies to do business if they wanted to keep their customers. However, in one interviewee's opinion, the willingness for responsibility should come from inside the company because companies are always responsible for their own actions and that responsibility cannot be taken by anyone else.

"It is not customers' responsibility to drive companies in a more responsible direction. Companies should do it themselves, regardless of what customers think."

-CR coordinator, company 4

In addition to getting customers' approval, there were also things that were done not because they would be noticed by customers but because they were cost-effective and by that profitable to the company. An example of such actions was improving delivery chains and their resilience. One company, for example, was going to give up flight deliveries in case of delivering abroad because it was getting more and more expensive. Also, if the company was compensating their emissions, it was cheaper to use renewable energy than pay for compensating the emissions of fossil energy.

Consumers were not the only external actors that motivated companies to become more responsible. Different cooperation partners, such as B2B customers, were often demanding when it came to responsibility certifications and other measurements. The bigger the customer was, the bigger was the pressure to improve responsibility. Also, the tightening EU legislation forced some companies to invest more in their responsibility and its reporting.

6.3 Challenges in improving CR

6.3.1 Internal challenges

The most common internal challenge for the companies, according to the interviewees, was the lack of resources. The lack of resources could be seen for example as small sizes of CR teams or as missing knowledge about responsibility issues. In most companies, responsibility knowledge was on a good track, but some companies would have needed more know-how.

"There is so much under the term 'responsibility'. We don't really know what the most relevant thing to do would be and what to focus on."

-Chief information officer, company 7

The lack of monetary resources and the lack of time seemed to go hand in hand in the interviewees' responses; the interviewees found that even though the company had hired a consultant to fill in the CR team capacity, it also took a lot of time to coordinate their work.

"Time is a big issue, there is not always enough of it. Then you just try to prioritize the things that matter the most: for exam-

ple, whether to focus on minimizing product returns or on making sure that human rights are coming true in the production chain."

-CSR specialist, company 5

Also, a usual challenge regarding resources was that many responsibility related issues would have needed some coding work to solve them, and coding work was seen expensive. Almost all the interviewees regardless their companies' size told about issues with their current ERP or other systems and that they did not support their efforts of improving responsibility. Updating the old systems or adding new systems was seen very expensive. Coding is necessary also in measuring carbon footprint which is often essential when measuring the development of responsibility.

For smaller companies, the lack of resources meant that they had to trust in their suppliers' word about their responsibility, since there were no resources for auditing. Auditing was sometimes problematic also for bigger companies; they could do auditing to some point, but for example auditing all material production phases was impossible. Some interviewees also mentioned that their companies would like to have more data and research, which would help them in learning about their environmental impact as a whole and how to improve their business. For those companies who wanted to grow it was sometimes difficult to decide whether to prioritize investments that enabled and sped up growth or investments that supported and improved responsibility. Especially in growing businesses, the lack of resources could be seen as a concern about the employees' wellbeing.

"The company has intense goals and limited resources. There is a big chance of someone getting too much on their plate. The company takes care of that people stay on their feet."

-Chief executive officer, company 6

Challenges regarding marketing and communication were common. The interviewees wondered questions such as:

How to communicate about responsibility without it being greenwash?

How to make responsibility information understandable for consumers?

How to justify plastic use to consumers?

What are the most relevant things to communicate?

-The interviewees

The companies did not have the answers to these questions, and often the CR teams were solving them by themselves. If the company had a marketing depart-

ment, they usually cooperated. There were, however, companies that had internal communication issues, which could be seen for example as information outages between different departments, such as between the marketing and the CR teams. When it came to marketing, as discussed earlier, the companies had some kind of responsibility communication but not necessarily very advanced marketing. In one company, however, although the internal will for improving responsibility had been noticed, the company had not known how to communicate it properly. The interviewee found that the company was in fact responsible in many ways, but the customers were just kept in the dark about it.

Many of the internal challenges were a product of the question of considering business and how to balance between business and sustainable values. In one company, the interviewee worried if the company kept the commercial concerns as a priority as there was a large responsibility reformation going on and responsibility issues got a lot of attention. A few interviewees were wondering if their companies should in the name of responsibility quit attending campaigns such as Black Friday, but it would have a huge effect in sales numbers. Also, some interviewees reminded that their companies' duty was to produce value to their owners, which made it difficult to consider responsibility if the owners did not have that kind of values.

6.3.2 External challenges

Some interviewees wished that there was more cooperation in responsibility issues. For example, calculating the carbon footprints of products from external suppliers was described impossible at the moment because the other operators did not have similar counting methods. It was also found difficult to find out for example the environmental work of a supplier if they did not tell about it directly. This was why it was wished that companies would share their responsibility information with each other. The scatteredness of knowledge and responsibility information was named as one of the biggest challenges when improving responsibility, because it takes resources to gather all information from different operators. Currently, according to the interviewees, some company might have for example information about the carbon footprint of some particular delivery option, and simultaneously some other company might have information about their mutual supplier's carbon footprint; therefore, it would benefit both companies if they gave this information to each other.

"I wish there would be more cooperation in the industry so the responsibility information of products would be more easily available. Of course, then it wouldn't give competitive advantage anymore, but the whole industry would benefit from it."

-E-commerce manager, company 8

It was found problematic that some Finnish e-tailer's scope 3 emissions are some foreign operator's scope 1 and 2 emissions. Some interviewees found it was difficult for the Finnish e-tailer to improve responsibility if the other operator did not care about their emissions. One interviewee had noticed that globally, many operators are waiting for some new innovations that would allow them not to change anything drastically in their business but only replace some parts with others that cause less emissions. Frustration was noticed when discussed about the need for mutual improvement and for change in business attitudes.

"If everyone doesn't do this as one front, it's quite difficult for anyone to be a forerunner. If everyone just waits for general progress and new inventions such as renewable fuels, this responsibility thing doesn't move forward at all. Everyone needs to start cleaning up their corners."

-CR coordinator, company 4

There were also challenges related to consumer behaviour. One interviewee saw that responsibility discussion was very gendered and this affected the responsibility of different industries; for example, in the clothing industry, which is traditionally close to the hearts of women, responsibility is "in", as in for example the electronics industry responsibility is not very notable. It was found problematic that some consumer groups do not identify with responsibility themes. Also, although it was seen that the gap between customer attitudes and behaviour regarding responsibility has gotten smaller, it was still seen to be there.

As discussed earlier, it was seen that greenwash causes that consumers do not have the big picture of what is in reality important in responsibility and what is not. According to some interviewees, for example, customers might complain about using plastic in product deliveries, but at the same time they do not pick up their packages in time from post offices and then they are sent back, which causes unnecessary emissions. Also, some interviewees saw that customers usually choose the option that is the easiest for them: for example, as mentioned earlier, it was found that customers are not willing to wait longer for deliveries even though this would allow sending all products in one package. One interviewee wondered if customers were ready to choose the more expensive but more responsible product or would they end up choosing the cheapest option.

In addition to consumer behaviour related delivery challenges, there were also other things that caused them. Finnish e-tailers have the obligation to offer the minimum of 14 days' time to return a product; one interviewee found this to increase shopping for fun and therefore to increase both unnecessary deliveries and product returns. Also, it was found problematic that the Finnish postal office keeps the delivered packages only for 7 days, and if the packages are not fetched during this time, they get returned to the seller. It was found that a longer time would decrease unnecessary product returns.

7 DISCUSSION

7.1 CR issues in Finnish e-tailing business

According to the research findings, there are no major corporate responsibility issues in the Finnish e-tailing business. However, there are some issues, and the nature of them varies depending on the company and its operations. It was typical to focus on improving specifically corporate responsibility, but many things that could be found just good customer service or general improvement of efficiency, in fact also improved responsibility. Therefore, it was also common to improve corporate responsibility as a byproduct of improving something else.

There were differences in how seriously the companies took their roles as preventers of climate change or contributors of social development. When it came to the responsibility strategies of the companies, it seemed that some companies focused on fixing responsibility problems that were there, but not the core issue that created those problems. Some companies, however, tried to impact the core issues such as overconsumption. As discussed in chapter 3.2, talking of creating impact has become common and pursuing impact creating is not anymore something only social enterprises do (Heliskoski et al., 2018). However, creating impact is not a part of corporate responsibility's definition (Dahlsrud, 2008), so therefore the fact that all companies do not pursue impact cannot be stated as a corporate responsibility issue.

When it came to greenwashing, there were no signs of it. None of the seven sins of greenwashing (TerraChoice, 2009) appeared. The interviewees were asked about their companies' marketing practices, and this was supposed to map if the marketing means crossed the line between responsibility marketing and greenwash, but no such signs were found from the interview answers. Generally, there were so little CR marketing that it seemed to stay in a truthful and sincere area. Also, data handling seemed responsible - customers were well informed how their data was used and there were no signs of companies misusing data.

As discussed in chapter 4.4, product returns are a clear problem in the e-tailing business (Posti, 2019). According to the research findings, however, product returns were not such a big issue. The companies had come up with different kinds of ways to minimize them, and only in some rare cases the returned products ended up as trash. The companies used similar means in minimizing product returns that were found important to customers in chapter 4.4, such as giving detailed information about the products (Dang et al., 2020) and giving maintenance directions (Posti, 2019). Also, it was emphasized by some interviewees that the unnecessary deliveries from product returns caused only a very small portion of the whole company's emissions and that although minimizing product returns was taken seriously, there were also more important things regarding responsibility to focus on.

All in all, the responsibility of the e-tailing business of the companies seemed to be on a good level: the products were often European or Finnish, environmentally and socially responsible packaging materials were used when sending deliveries, deliveries were in most cases done as efficiently as possible, and product returns were minimized. Also, the companies seemed to take good care of their employees and trained them about responsibility. In all cases, there was something to improve and develop, but leaning on previous knowledge and research, there were no significant deficiencies.

7.2 Motivators for Finnish e-tailers to improve CR

The findings state that the two main motivations for e-tailers to improve their corporate responsibility are values and consumers' demands. From the interview answers it could be seen that as it was found in chapter 4.2, Finnish consumers are well aware of responsibility issues related to online shopping (Paytrail, 2021; Posti, 2021). However, the findings argue that consumers might not have correct information about what is relevant in terms of responsibility and what is not. Although, the relevancy of different responsibility operations can be seen as a question of opinion and one's personal values. Also, the gap between consumer attitudes and behaviour could be seen from the findings; for example, in Crasman's (2021) research it was found that customers would prefer eco-friendly delivery options which included longer delivery times, but this research showed that this was not always the case.

Gaining competitive advantage was in the minds of many interviewees. The findings confirmed the statement of Porter and Kramer (2006) of reputation being one of the biggest justifications for companies to implement corporate responsibility. Positive reputation and customer satisfaction are ways to gain competitive advantage, and implementing corporate responsibility helps achieving these goals (Cantele & Zardini, 2018; Saeidi et al., 2015). From a strategic point of view, the findings show that most companies have a clear vision for using corporate responsibility as a part of their strategies. This does not follow the findings of Du et al. (2011), who stated that companies were not sure how to benefit strategically from implementing corporate responsibility and that they had only little enthusiasm to implement corporate responsibility to gain competitive advantage.

The personal values of the company management was the other of the two biggest motivators to improve corporate responsibility found in this research. As some interviewees reminded, their companies' main job was to create value to their owners; this conforms Dahlrud's (2008) words about the company's owners having a big role in deciding the level of corporate responsibility the company can implement. The findings show that when the management's values supported corporate responsibility, it was easier to the other employees to work for corporate responsibility. It was also notable that the interviewees who worked for companies where the management's responsibility values were showing

knew more about corporate responsibility and were more motivated to improve it than those interviewees who worked for companies that had no such values.

From a historical point of view, it seems like consumers are the driving force of corporate responsibility. As pointed out in chapter 2.2, regular citizens' demands and protests started the phenomenon of companies starting to consider their social responsibility (Carroll, 2015; M. D. P. Lee, 2008). The same phenomenon seems to be going on today, since many interviewed companies did not mention any other motivators for their corporate responsibility than answering to consumers' demands. Although, some bigger companies were motivated also by new legal obligations. However, this leads to the question of the importance of voluntariness in corporate responsibility: can responsible actions be considered as true corporate responsibility, if they are just following the demands of the law and regulations? According to Dahlsrud's (2008) research, voluntariness is an important part of corporate responsibility, which would lead to the fact that corporate responsibility requires something more. If this definition was followed, not all the interviewed companies could be considered to implement corporate responsibility.

According to the findings, e-tailers can be motivated to improve their corporate responsibility by pressuring them, whether the pressure came from consumers or legislation. If there was a way to transform company owners' and managements' inner values, this would probably be the best option and it would lead to the best results. Influencing opinions and values might be difficult especially when it comes to business, but for example offering education might do something.

7.3 Challenges Finnish e-tailers face when improving CR

When it came to efforts to improve corporate responsibility of e-tailing, both internal and external challenges were identified by the interviews. According to the findings, the biggest challenges for the companies were lack of resources and scatteredness of responsibility information. Also lack of know-how in some corporate responsibility related areas such as in communication or in carbon footprint calculation was a significant challenge. Lack of knowledge and experience in corporate responsibility and lack of time were stated as challenges of improving corporate responsibility e.g. by Crasman (2021).

Lack of resources seemed to bother many companies. Because of insufficient resources, especially finding out all the environmental and social factors of a product's whole production chain seemed to be an impossible challenge for many companies. Ekener-Petersen and Finnveden (2013) highlighted that all phases of production and their environmental and social impacts should be considered, and this was a goal for many companies despite the challenge. In addition to examining a product's whole production chain, also more coding work was seen needed but too expensive. Coding work was found important because

it was seen that it could have helped in managing production chains. Also, it would have helped in making online shops more applicable to bringing responsibility information more apparent, which was one challenge in the way of companies improving their responsibility practices.

It was notable that those interviewees whose work was clearly related to responsibility were able to give deeper and more specific answers about different kinds of responsibility related challenges that their companies faced than the ones who worked with other themes. However, also the other interviewees knew quite well about their companies' responsibility challenges although it was not their main field of work. This emphasizes that responsibility challenges would not need to be only on the CR team's shoulders but the whole company could be used as an asset when solving the challenges. Some companies, however, had difficulties in internal communication between the CR team and other teams. Also, the power of external communication was not fully utilized. As Lee and Shin (2010) stated, the more the consumers know about a company's corporate responsibility, the greater their purchase intention is. Therefore, by investing both in internal and external communication, companies could receive many benefits. Although, responsibility communication carries some risks: if consumers find some communication greenwashing, they do not believe their responsibility message anymore (Hameed et al., 2021).

Although consumers' buying behaviour has changed into more responsible direction (Iglesias et al., 2020), some companies had noted some problems in consumer behaviour. Sometimes consumer behaviour, for example regarding picking up deliveries in time, was seen so problematic that the companies found consumers as one of the biggest obstacles in improving their corporate responsibility. However, often the same companies who blamed consumers for acting irresponsibly had no proper responsibility communication. Other companies who had considered their responsibility communication did not have similar issues. Therefore, it could be concluded that proper responsibility communication, which also educates consumers, would ease this issue.

Scatteredness of responsibility information frustrated many interviewees. It was found that if different operators shared their information with each other, it would benefit everyone. No concrete examples of how the information sharing would be done were given, but there was a clear need for it. Based on this emerged need, it could be suggested that companies and other operators would start approaching each other and try to make some arrangements that would benefit both parties. Perhaps this would later lead to some bigger system that was easily accessible for everyone willing.

Although the e-tailers had different kinds of challenges when improving their corporate responsibility and they had to balance between investing in them and considering other things, some good ways to help the challenges were found. Naturally, whether the companies want to invest in the solutions, is a question of values, which brings along the question of motivation discussed in the previous chapter. Based on the findings, it could be suggested that the companies would primarily focus on improving both internal and external communication,

which includes communication with other companies who could possibly become co-operators. When the internal communication is in order, all possible corporate responsibility challenges are known, and they can be solved in cooperation. In turn, when the external communication is in order, corporate responsibility is known by consumers and corporate responsibility can become a competitive advantage.

8 CONCLUSIONS

The purpose of this research was to find out what kind of corporate responsibility issues there are in the Finnish e-tailing industry, what motivates Finnish e-tailers to become more responsible and what kind of challenges Finnish e-tailers face in their efforts to improve corporate responsibility. The study was conducted as a qualitative research, and the data was collected by interviewing representatives from 8 different companies. The data was analysed with thematic analysis, and 10 themes related to the research question were found.

The findings suggest that there are no significant corporate responsibility issues in the Finnish e-tailing business. Some challenging issues to develop further were found, and these included for example optimizing logistics and improving internal systems. No signs of greenwash or treating returned products poorly came up. It was found out that there are two main things that motivate e-tailers to improve their corporate responsibility: values and consumers' demands. Also, legislative demands affected some companies. Different kinds of challenges when trying to improve corporate responsibility were identified, and these included lack of resources, lack of know-how especially when it comes to communication, and scatteredness of responsibility knowledge. It was also found difficult to find the suitable balance between investing in corporate responsibility and investing in other things.

An additional finding from outside the research questions was that companies seem to utilize their corporate responsibility rather inefficiently. Previous research shows that consumer behaviour has changed into more responsible direction, and that consumers prefer responsible companies. However, consumers cannot know that the company is responsible if the company does not communicate it to them. More efficient responsibility communication would allow corporate responsibility to become a competitive advantage for companies.

It should be considered that the sample of this research was rather small, and that the topic of the research may have had affected the willingness of companies to participate in the research. Somewhat 30 companies from different industries were invited to participate in the research, and the 8 companies that accepted the request included many companies whose main focus was on corporate responsibility. If there were more companies in the research who did not invest primarily in responsibility, the results might have been different. Another limitation of this research was the inexperience of the researcher, which may have led to missing something valuable for the research.

In the future, the topics of this research could be studied in a wider scale, which would allow a more versatile group of research participants. Based on the findings, it could be suggested that the formation of company managements' values and how to affect them would be studied, since they were found to have a

significant impact on the level of corporate responsibility practiced in the companies. Moreover, it could be studied how companies and other operators could be encouraged to share their responsibility information with each other.

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APPENDIX 1: THE RESEARCH INTERVIEW

The interview frame translated from Finnish.

1. What is your role in the Company?
2. How does corporate responsibility show in your work?
3. What kind of responsibility related strengths and weaknesses have you noticed generally in the e-tailing business or in the operations of the Company's e-tailing business?
4. What kind of actions have been implemented in the Company to improve the responsibility of its e-tailing business?
5. What has motivated the Company to improve the responsibility of its e-tailing business? What could motivate the Company to improve it even further?
6. What kind of challenges has the Company or you in your work faced when trying to improve the responsibility of the Company's e-tailing business?
7. What kind of criteria does the Company have for the responsibility of their products? How does the Company ensure that the criteria are fulfilled?
8. Does the Company try to minimize product returns? How? What does the Company do to the returned products?
9. What is the responsibility marketing of the Company like? How have the customers reacted to it?
10. What kind of data does the Company collect from the customers in its online shop? Is it clearly expressed why data is collected and how it is used?

APPENDIX 2: TUTKIMUSHAASTATTELU

The original interview frame in Finnish. Alkuperäinen haastattelun runko suomeksi.

1. Mikä on roolisi Yrityksessä?
2. Miten yritysvastuu näkyy työssäsi?
3. Millaisia vastuullisuuteen liittyviä vahvuuksia ja heikkouksia olet huomannut yleisesti verkkokauppa-alalla tai Yrityksen verkkokaupan toiminnassa?
4. Millaisia toimia Yrityksessä on tehty verkkokaupan vastuullisuuden kehittämiseksi?
5. Mikä on motivoinut Yritystä kehittämään verkkokaupan vastuullisuutta? Mikä voisi motivoida Yritystä kehittämään sitä vielä pidemmälle?
6. Millaisiin haasteisiin Yritys tai sinä työssäsi olet törmännyt, kun verkkokaupan vastuullisuutta on yritetty kehittää?
7. Millaisia kriteerejä Yrityksellä on tuotteidensa vastuullisuudelle? Miten Yritys varmistaa kriteerien täyttymisen?
8. Pyrkiikö Yritys minimoimaan tuotepalautukset? Miten? Mitä Yritys tekee palautetuille tuotteille?
9. Millaista Yrityksen vastuullisuusmarkkinointi on? Miten asiakkaat ovat reagoineet siihen?
10. Millaista dataa Yrityksen verkkokaupassa kerätään asiakkaista? Ilmaistaanko datan keräämisen syyt ja käyttökohteet selkeästi?