

Tiina Onkila

Environmental Rhetoric in Finnish Business

Environmental Values and Stakeholder
Relations in the Corporate Argumentation
of Acceptable Environmental Management



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ABSTRACT

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Technical and strategic orientations have dominated the field of environmental management research as well as corporate practices. Understanding of the power of language, cultural words and human interaction has been missing in environmental management research. This study focuses on understanding rhetoric construction of acceptable environmental management. The research task here is to describe and interpret the rhetoric forms that are used to produce acceptable environmental action in Finnish business, with a special interest on environmental values and stakeholder relations produced in the studied data. I adhere to the school of new rhetoric that suggests that difference between rhetoric and reality cannot be made but rhetoric is a part of socially constructed reality. The study focuses on two different types of data, both of them produced partly by Finnish business professionals: how acceptable environmental management is argued for in the corporate environmental statements and in the interviews with environmental managers. In my rhetoric analysis I identified three different types of rhetoric forms being used in environmental statements: rhetoric of autonomy, rhetoric of subordination and rhetoric of joint action and equality. Different types of power relations between the corporation and its stakeholders are represented in them. In my rhetoric analysis on interviews with environmental managers I identified also three different types of rhetoric forms being used: rhetoric of complementary values, rhetoric of conflicting values and rhetoric of intrinsic value of the environment. Different types of relationships between environmental and economic values in business are represented in them. Based on this study Finnish business professionals construct acceptability of environmental management by appealing on conflicting and competing arguments. They especially construct conflicting and competing arguments about power relations between different actors and the relationships between environmental and economic values in business. The results of the study reflect yet ambiguous position of environmental responsibility in Finnish business.

Keywords: acceptability, argumentation, corporate environmental management, Finnish business, rhetoric, stakeholder, values

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1 INTRODUCTION

1.1 Background

1.1.1 Mainstream of environmental management research

Corporate environmental management can be studied from multiple perspectives. Since the societal awareness of environmental issues, in particularly the environmental impacts of business, has increased, these topics have attracted attention among both the academic and business actors. I will begin this research report with a review of the mainstream corporate environmental management studies. Thereafter I will highlight the special need for current study on environmental management.

Technical and strategic orientations have dominated the field of research as well as corporate practices. In the mainstream of research, environmental issues in business have been perceived as achievable through technological and structural changes, producing measurable and possible sources of competitive advantage. From these starting points the research on environmental management has therefore become heterogeneous. Dobers et al (2001) stressed that there is no consensus on what kind of research is considered relevant in environmental management. Environmental management is thus a multidisciplinary field of studies. Due to the multidisciplinary nature (Roome and Wijen 2006, Wolff 1998) of environmental management, there are several different aspects to be studied and discussed and corporate environmental management literature spans multiple areas of discussion. As Roome and Wijen (2006) listed, the literature covers organisational strategies, reporting and auditing, management systems, marketing, corporate relationships with regulators, non-governmental organisations and other stakeholders, supply chain management and research and development. Due to the multidimensional and multidisciplinary nature of environmental management, conceptualizing the content of environmental management is a challenging task.

My study focuses on a possible dimension of corporate environmental management, which I would characterize as human-oriented. In order to clarify the heterogeneous field of corporate environmental management, I took a look at some of its conceptualizations. Pesonen (2003) conceptualized environmental management through three levels. She stressed that identifying the environmental impacts of the corporation as well as of the product is the basis for any environmental improvement. Therefore the first level consists of tools for identifying environmental impacts such as material flow models. The second level consists of tools for improving the environmental performance of the corporation. They include material flow management and environmental management systems. On the third level, after improving its environmental performance, the corporation has a possibility to improve competitiveness through environmental strategies and marketing.

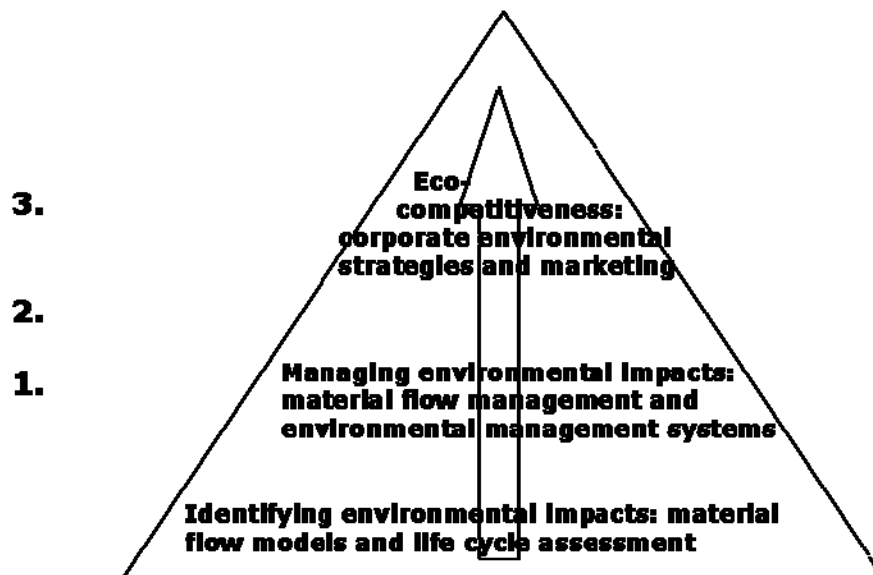


FIGURE 1 Levels of corporate environmental management (Pesonen 2003)

Pesonen (2003) described corporate environmental management as a combination of different tools, strategies and marketing for improving competitiveness. Schaltegger et al (2003) shared a similar type of approach (Figure 2). Their model described environmental management through two perspectives: scientific-technological and socioeconomic. The scientific-technological aspect is viewed as an engineer's aspect of environmental management. In this aspect production is represented as a simplified input-transformation-output model. The role of business management is to reduce environmental damage and risks through technological innovation while creating business value by reducing material flows and improving economic flows. From the socioeconomic perspective, the role of business management concentrates on social, legal and environmental impacts and their association

with business performance. The environmental strategy of the company can provide a competitive advantage when environmental problems are solved in commercially acceptable ways. Thus the role of business management is to mediate between these perspectives.

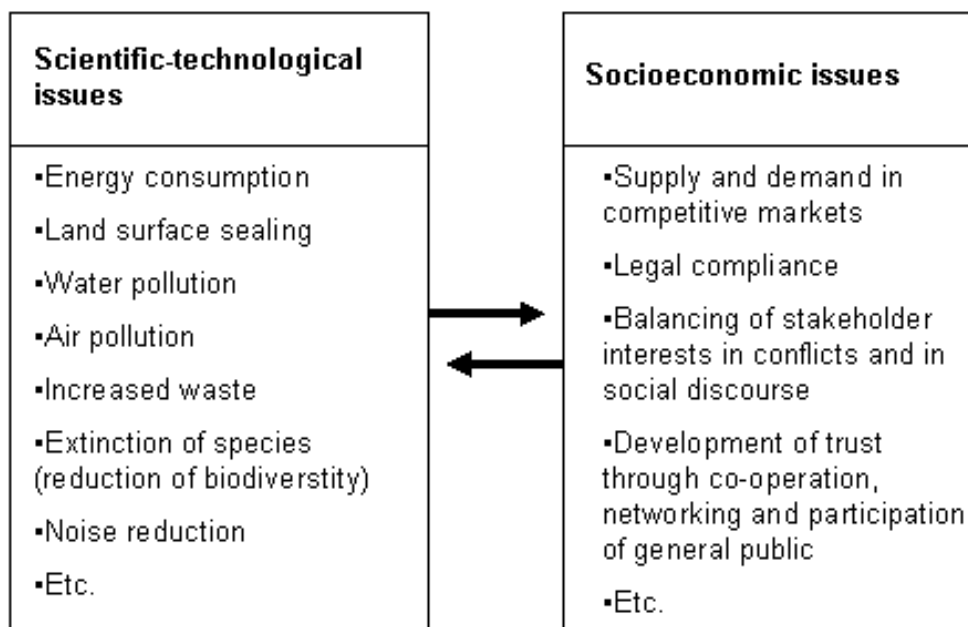


FIGURE 2 Comparison of scientific-technological and socioeconomic issues in environmental management (Schaltegger et al. 2003)

Both of these conceptualizations concentrate mainly on two aspects of environmental management: tools for identifying and improving environmental performance and possibilities of utilizing environmental issues as a competitive advantage. Therefore they could be described as tool- and strategy-oriented models. An orientation on understanding and studying human action is missing in these models.

Dobers et al (2001) proposed that a striking omission in environmental management research has been the absence of focus on understanding human interaction. Thus the theory and literature seems to lack an understanding of the power of language use, communication and cultural words; and understanding everyday life and human interaction is missing in the tradition of corporate environmental management. They shared my perception on the dominating research of corporate environmental management. Dobers et al (2001) based their conclusion on their study of the most cited articles in Business Strategy and the Environment from the viewpoint of Habermas' classification. Habermas (1968 in Dobers et al 2001) classified knowledge interests into three types: technical, hermeneutic, and emancipatory. Technical interest is the foundation for empirical, analytical science and aims at mapping and controlling humanity and nature. It focuses on mapping social and natural processes, finding laws of nature and understanding natural and cultural processes. Hermeneutic interest often characterizes the urge for understanding

everyday life and human interaction. It is the dominant knowledge interest of humanities, where language use, communication and cultural words are taken into consideration. Emancipatory interest is critical and seeks to show underlying power structures and ideologies. The articles Dobers et al (2001) studied were characterized by technical and emancipatory knowledge interests. According to their conclusion the most striking omission was the absence of a hermeneutic knowledge interest with the focus on understanding human interaction in everyday life. They suggested that the theory of environmental management rests on a technical knowledge interest and is concerned with the creation of change tools and better practices. On the other hand, theory rests on an emancipatory knowledge interest and is concerned with liberation from the social order at hand. However the theory of environmental management lacks a hermeneutic knowledge interest and is thus bound to become unbalanced and single-tracking. (Dobers et al 2001).

My study focuses on human-oriented dimensions of environmental management, especially on understanding language use and human interaction that has been pointed out by Dobers et al (2001) as absent in the research tradition. I argue that more and deeper research with an orientation towards human role is needed in the field of environmental management. Based on simple tool-oriented knowledge no real change in business will be created, but human action is in crucial position in the change process. Although environmental issues are often perceived as natural scientific phenomena, my research suggests that corporate environmental responsibility is actually an abstract concept, which needs to be also considered from the viewpoint of human and social sciences. In addition to developing new tools we have to understand the role of human action in environmental management. However, I disagree with Dobers et al (2001) on the complete absence of human-oriented studies. The importance of this type of studies has been stressed by several authors, although the research itself has remained quite poor.

On the one hand, it has been suggested that there are three dimensions in environmental management: technical, natural scientific and human-orientated. Although environmental problems as such are physical problems and solving them requires technical solutions and "hard" scientific knowledge as well, understanding the social aspects is also required in the field (Pesonen 2006, Haukioja 2006). From the viewpoint of business, environmental problems are also social problems. They are not caused by business in order to be evil but for example to secure a living (Haukioja 2006). Wolff (1998) proposed that viewing the environment as a technical problem has led to a focus on the development of management systems and creating other solutions. According to him, organisational theoretical questions have rarely been taken under consideration in the dominating research. Many of these technical solutions remain hypothetical and they cannot bring about the changes that normative environmental research is seeking.

On the other hand, the importance of human-oriented studies has been stressed as a part of the demands of change processes in business, especially through the connection between environmental protection and human values.

Wolff (1998) proposed that due to environmental problems that are strongly charged with values and emotions, values and emotional matters are becoming increasingly important in companies. According to Halme (1997b) business managers have also noticed the importance of values and attitudes when a corporation is trying to change into a more environmentally conscious manner of operating. In line with her approach, bringing environmental issues into business is often viewed as a change process, and the human role is stressed in that context. Van Marrewijk et al (2004) emphasized the importance of changing the culture towards more respect, credibility and fairness. Environmental management and sustainable development are said to require companies to acquire knowledge that is not ordinarily found in their existing repertoire or experience (Roome and Clarke 2002).

1.1.2 Human oriented studies in environmental management

During my research process I have found an array of studies that deal with human action in environmental management. Typically these studies have focused on learning, motivation, behavioral preferences and values. Human action has been studied in connection to the implementation of environmental management systems, especially from the viewpoint of changing an employee's behavior (Daily and Huang 2001, Herreborg Jorgensen 2000) and the environmental management system as a tool for learning and communication (Burström von Malmborg 2002). The role of management and managerial behavior in environmental management has also been studied. The importance of managerial commitment, support and preferences in business-environment relationship has been stressed in these studies (Ramus and Steger 2000, Henriques and Sadorsky 1999, Cordano and Frieze 2000). Sharma (2000) studied the different managerial interpretations of environmental issues in connection with the corporate choice of environmental strategy. Aragon-Correa et al. (2004) studied the association between executive discretion and corporate environmental commitment. Additionally, roles, personal values and leadership styles and skills have been studied from the viewpoint of environmental managers and environmental leaders (Egri and Herman 2000, Fineman 1997, Milliman et al 2001).

From the employee's viewpoint, participation and involvement in ecoinitiatives and promoting sustainability have been the most popular research foci (Ramus and Steger 2000, Ramus 1998, Reed 2002, Hunton-Clarke et al. 2002). Motivating employees towards environmental improvement has also been studied (Govindarajulu and Daily 2004). Employee attitudes have also gained some attention in relation to training interests (Madsen and Ulhoi 2001b) and gender differences (Wehmeyer and McNeil 2000). Starik and Marcus (2000) proposed research on environmental values as one of the future challenges in research. Although environmental issues are strongly charged with values (Wolff 1998), studying their role has gained surprisingly little attention in human-oriented research. Egri and Herman (2000) discussed the role of values from the viewpoint of environmental leaders and Holt and Anthony (2000)

concentrated on organisational values from the viewpoint of environmental organisational culture. In addition to these studies there have been others done on stakeholder relationships in environmental management. Since it is the focus of my study, those studies will be discussed in detail in Chapter two.

The above mentioned studies typically approach environmental management from realistic perspectives. Compared with Dobers et al's (2001) suggestion on the omission of studies on human action and language use, it is notable that in these studies the focus on the use of language is missing. It offers an interesting perspective in understanding human interaction. However, the linguistic turn that has happened in social sciences is slowly gaining some foothold in corporate environmental management studies (see e.g. Joutsenvirta 2006). My study offers an approach to study the human action-environmental protection relationship in business, by especially concentrating on the use of language as human action in constructing the phenomena.

Issues typical to human orientation have been referred to by many authors, but the manner of conceptualizing the idea differ. From the tradition of management and leadership literature, a borrowed concept "soft" is often used. By soft inputs, Roome and Clarke (2002) referred to new values and attitudes coming from stakeholders to the corporation. Wolff (1998) referred to values and emotional matters related to environment management as soft issues in companies. The concept of soft is most commonly used as a contrast to "hard" natural scientific knowledge (see e.g. Pesonen 2006). Using the concept "soft" in this meaning is problematic: environmental issues as such are in many cases conceptualized as "soft" issues. Another example is the concept represented by Ketola (1999). As a starting point for her research she briefly discusses the "human-factor" in environmental management. In my opinion human-orientation is the clearest concept to be used in this meaning. It offers us a possibility to compare different orientations in research by taking a look at whether the research is interested in technical solutions, providing strategies or understanding human behavior. I have chosen to use the concept of human orientation to describe the chosen starting point for my research for the most descriptive value it offers. As will be discussed in Chapter 1.3, the meaning of the concept and starting point in this research is multi-dimensional.

1.1.3 Need and motivation for the study

I have reviewed the field and dominant studies of environmental management in chapters 1.1.1 and 1.1.2. In the mainstream of research, environmental issues in business have been perceived as being achievable through technological and structural changes, being measurable and producing possible sources of competitive advantage. As I have described above, the mainstream research has focused on strategic and technical orientations and the human oriented part of studies has focused on influencing the environmental action of organizations, groups and individuals. However, this area of research lacks understanding on the use of language that is the primary form of human interaction.

An everyday perception of environmental management is often that many tools have been developed and strategies announced but the real change in human action is still missing. In this sense, a distinction between the rhetoric that the business uses and the real action being practiced is representational. The concept of greenwashing is often used to describe the difference between pure rhetoric and real environmental changes. I found it especially interesting to focus linguistically on this part of environmental management but from another perspective: I do not believe that it can be objectively defined when the corporation is “walking its environmental talk” (cf. Fieldhouse 2005, Holliday 2002). In other words, actually implementing its environmental promises and acting in an environmentally responsible way. The discussion consists rather of different arguments that are used to construct certain versions of environmental management that are more acceptable. The demands and arguments of different stakeholders have received attention and therefore I found it more interesting to focus on the business actors’ perspective and to study what types of arguments they used to construct acceptability. Thus I do not focus in my study on the possible differences between rhetoric and reality, but rather I take rhetoric as part of reality.

1.1.4 Environmental management versus environmental responsibility: basic concepts

As I will explain in chapter 1.2, I especially focus on understanding environmental rhetoric in Finnish business. In this chapter I will clarify the background of this change in Finland and the main concepts used in this meaning. In the 1960 to 1970s the attitude in business towards environmental protection was still rather negative (Rohweder 2004). A change in business attitudes towards environmental protection began during the 1980s and 1990s. Economical and environmental aspects have become more current over the years (Lovio and Kuisma 2004). When the discussion about global environmental problems began in the 1980s, the attitude in business subsequently started to change. The actual turn is said to have happened in the 1990s when a growing number of corporations began concentrating on environmental aspects in their operations. (Rohweder 2004). Finnish business corporations have also started to become active in environmental responsibility, not only to implement environmental management, but also to convince the stakeholders about responsible ways of operating. The raising of public environmental consciousness, and the tightening environmental legislation are often mentioned as starting points for this change (see e.g. Rohweder 2004), not to mention demands from other stakeholders and the interest of business managers to preserve nature. The milestones in Finnish business are events such as the publication of the first environmental reports in 1992-1993 and implementation of the first environmental management systems in 1994 (Lovio and Kuisma 2004). The beginning of the 21st century can be characterized by the use of environmental management tools becoming more and more common and securing a stable position in the field, eco-efficiency being stressed due to

the emissions and environmental problems they cause and connecting environmental issues with social problems, for example in the escalating CSR discussion (Lovio and Kuisma 2004).

Since Elkington (1997) introduced the concept of the triple-bottom line, the integration of economic, ecological and social aspects has become increasingly fashionable in business practices and research. The idea behind the triple-bottom line is that a corporation's ultimate success or health can and should be measured not just by the traditional financial bottom line, but also by the social and environmental performance (Norman and MacDonald 2004). The trend has spread in Western countries and the use of the concept of corporate social responsibility, CSR, is increasing. The development in Finnish business was supported by the publication of *Teollisuus ja työnantajat* [Industry and employers] (2001) describing corporate social responsibility as consisting of three pillars: economy, environment and people. More and more Finnish business corporations are combining these aspects, for example in their reports and publishing corporate responsibility or CSR reports. Regardless of this development, my study concentrates on only one of these pillars: the environment. That decision is based on my perception of the unique nature of environmental responsibilities in business. Although corporate environmental responsibility also deals with the well-being of human beings (e.g. a safe working and living environment) the target stressed is the natural environment itself (see e.g. *Teollisuus ja työnantajat* [Industry and employers] 2001).

The discussion on the correct term to describe the idea of the triple bottom line (Elkington 1997) is escalating. Since the shift from social responsibility to corporate social responsibility (CSR) at least the terms of social issues in management, stakeholder management, society and business, corporate citizenship and corporate sustainability have been introduced as alternative concepts (Garriga and Mele 2004). As one of the first conceptualizations, Carroll (1979) represents four social responsibility categories: discretionary responsibilities, ethical responsibilities, legal responsibilities, and economic responsibilities. In the Finnish business context it has been suggested that the concepts of caring management (*välittävä johtaminen*) (Kujala and Kuvaja 2002), responsible business (*vastuullinen liiketoiminta*) (Könnölä and Rinne 2001) and corporate responsibility (*yrittäjävastuu*) (Rohweder 2004) also be used in this meaning. In the discussion environmental responsibility is described as a part of corporate social responsibility (see e.g. Vehkaperä 2003, Kujala 2001, Carroll 1993, *Teollisuus ja työnantajat* [Industry and employers] 2001). Commonly the definitions of corporate social responsibility emphasize common interests, taking care of the environment and the stakeholder's needs (Vehkaperä 2003). It is, however, important to notice that environmental responsibility does not equate with corporate social responsibility, but is considered only as one of its dimensions: corporate environmental responsibility.

Discussion regarding the terminology of corporate responsibilities is currently evolving (Rohweder 2004). As such, the term of environmental responsibility is not that widely used, but some writers recognize its existence (see Takala 1994, DesJardins 1998, Enderle 1997). According to Desjardins (1998)

environmental responsibility has two priorities. First, it should address the entire range of environmental and ecological issues affected by business decisions in a way that might actually turn the tide of environmental and ecological deterioration. Second, it should be capable of influencing business policy. Bansal and Roth (2000) use the concept “ecological responsibility” in the sense of motivation that stems from the concern that a firm has for its social obligations and values. Following the definition provided by the European Commission (2001), corporate environmental responsibility is the ecological dimension of CSR, and can be defined as a concept whereby companies decide voluntarily to contribute to a cleaner environment.

Since my study focuses on environment as one of the dimensions of corporate social responsibility, the discussion on the main concept describing corporate social responsibility need not be described further in this report. I have decided to use the concept *corporate environmental responsibility* to describe the dimension under consideration. From my point of view *corporate environmental responsibility* is the best term to describe the discussion of corporate responsibilities towards the natural environment. My study focuses on the concrete outcome of corporate environmental responsibility: *corporate environmental management*. The concept is used in this study to describe the more practical level of environmentalism in business: to the tools, strategies and practices that corporations have applied, but in practice drawing a line between these concepts is rather difficult. Corporate environmental management describes the responses that corporations have given to the demands and discussion of environmental responsibility.

Neither the history of scientific research nor the background of corporate practices in environmental management can be said to be long yet. Rather, the history of studying the management of organisations–natural environment relationship is relatively brief, compared to other environment-oriented academic fields (Starik and Marcus 2000). Nevertheless, quite a lot of research has been carried out in the field. In the following chapter I will provide an overview of the research of corporate environmental management in the Finnish business context. Typically these studies have focused on the development and description of the tools of environmental management and on studying environmental issues in industry.

1.2 Corporate environmental management studies in Finnish business

I found the topic of environmental rhetoric especially interesting to study in a society in which environmental language has taken a place in business discussions. Finnish business is often represented among those that are leading in environmental protection and sustainable development and in many ways, Finland has been among the forerunners when it comes to the question of improving environmental performance in business. Since my interest was in

understanding business responses to the prevailing societal discussion, I found the context of Finnish business especially fruitful.

In the latest sustainable society index (Sustainable society foundation 2008) Finland was ranked fourth. The index measures development towards a sustainable society. Also the leading countries were Nordic: Sweden was in first place and Norway was second. In addition, when considering the amount of EMSs built, Kuisma et al (2001) pointed out that relatively speaking the most environmental management systems have been implemented in Sweden, Denmark and Finland. However, Austria, Germany and Norway bypass Finland in the amount of EMSs built. Based on this type of information Finland is often internationally considered to be among the leading countries in environmental management. That would give the impression that environmental issues are already something accepted and self-evident in Finnish business. My perception is, however, different. I have especially noticed different arguments being represented about environmental issues in business in Finland. Thus I provide here especially a Finnish interpretation on rhetoric construction of acceptability.

As discussed before in this research report, since the end of the 1960s the rise of environmental values into the societal discussion has been remarkable in the developed, western countries, Finland among others. Based on its environmental knowledge, Finnish business has been also internationally noticed as one that is leading in environmental protection. The societal values in Finland have undergone other changes as well. During 1980s the individualist values strengthened in Finnish society (see Helkama and Seppälä 2006). According to many value classifications, environmental values are seen as more societal than individualist values. Values in Finnish society will be discussed deeper in chapter 2.3.2

My study contributes to an understanding of environmental management in Finnish business. Therefore, in order to indicate the need for this type of research, the next discussion provides an overview of the background and research on corporate environmental management and responsibilities in Finnish business and outlines the special contribution of the current study. Currently in Finland and western countries, it is often stated that corporations should take environmental issues into account in their operations and thus, a part of their task in society is to promote sustainability. The development has begun during the last few decades. What is striking is that environmental management research in Finnish business has been dominated by an orientation towards the tools of environmental management and material flow management.

A focus on material flow management has characterized the research environmental management in Finnish business since the 1990s (see e.g. Pesonen 2001, Poikkimäki 2006, Paloviita 2004, Karvonen 2000, Gronow 2001, Linnanen 1998, Kurki 1998). Pesonen (2001) focused on life-cycle thinking and industrial network theories in her case study about the environmental management system development process in a Finnish metal industry network. Poikkimäki (2006) explored the experiences from a case project in Finnish

beverage packaging. The aim of the research was to explore what is LCM and what are the related activities. Paloviita (2004) studied how input-output analysis can be applied in industry-level and site-level sustainability indicator design. The study concentrated on the Finnish forest sector. Karvonen (2000) focused on developing tools for decision-making, water emissions and LCA in Finnish Pulp and Paper sector. Gronow (2001) studied applicability of material flow models in environmental policy planning in pulp and paper industry. Linnanen (1998) studied value creation process and value chain management from the environmental perspective. The focus of the study was on the value creation process within industries and different factors in building up more environmentally benign organisations. Kurki (1998) focused on developing a new model for environmental reporting, based on an ecobalance concept.

In addition to the strong focus on material flow management, the perspective of change has also been studied in Finnish business. Rintanen (2005) studied the establishment and development directions of corporate environmental management in the meat processing sector. The empirical case study is based on Finnish and Italian meat processing sectors. The focus was on motives for environmental management and the effects of environmental actions on organisational life. Halme (1997a, 1997b) studied the environmental management paradigm shift in the paper industry. The research showed that the basic assumptions concerning the relationship between business and natural environment can change (Halme 1997b). Pesonen's (2006) dissertation dealt with the possibilities of change. The research conceptualizes nature and life-style as change processes that are related to identity. She focuses on the change challenges caused by environmental issues in organisational, management and consumption research and analyses the possibilities to change as a phenomenon at individual, collective and cultural levels. Furthermore, the interest of Kuisma's (2004) research can be related to change in corporations. He studied competitive and institutional pressures' influence on organisations and the management of pulp and paper companies. The environmental management of the companies was analyzed on three levels: environmental performance, environmental policies, and environmental legitimacy.

Decision-making (Pohjola 1999) and the effects of environmental management systems (Kuisma et al. 2001) have also been studied. Pohjola (1999) developed a method for decision-making on environmental aspects in business. The result of the research was that a model for identifying, analyzing, managing and reporting environmental aspects, performance and costs was developed. It helps in the integration of environmental decision making into strategic business management, by considering environmental performance in relation to financial performance. Kuisma et al (2001) studied the effect of the environmental management system implementation in industrial corporations, which have been among the first ones to implement EMS. They conclude that the environmental performance has altogether improved in those companies, but the effect of EMS is difficult to distinguish from other possible effects. The study included a statistical study in forest industry and case studies at different sites in chemical and metal industry.

It has been stressed that environmental issues and priorities vary, at least to some extent in between industries, since the processes and products are different (Rintanen 2005). That aspect may also explain the focus of the research of environmental management in the discussion of one industry. Most characteristically the research in Finnish business context has focused on the pulp and paper industry (see e.g. Paloviita 2004, Helminen 1998, Karvonen 2000, Gronow 2001, Kuisma 2004, Rajotte 2003). The meat processing sector (Rintanen 2005) and beverage packaging (Poikkimäki 2006) have also been studied. Some concentrate on the border between organisations or industries. For example, Linnanen (1998) studied the value creation process within industries and different factors in building up more environmentally benign organisations. Kuisma (2004) studied competitive and institutional pressures and their influence on the organisation and management of pulp and paper companies. The study of inter-organisational relationships is also gaining a foothold in environmental management. Pesonen (2001) focused on life-cycle thinking and industrial network theories in her case study about the environmental management system development process in a Finnish metal industry network. Kovacs (2006) concentrated on studying corporate environmental responsibility from the viewpoint of inter-organisational relationships in Finnish business. The aim of his study was to further the understanding of collaboration and corporate environmental responsibility beyond corporate boundaries. Joutsenvirta (2006) focused in a similar fashion on the interaction in environmental issues. She studied the sociocultural construction of an environmental debate between Enso, a business organization and Greenpeace, representing environmentalists.

Typically these studies have followed realistic approaches to environmental management and studying the power of language use has attracted less attention. This study relies on the argument that language has the power to construct the acceptability of environmental issues and studies environmental issues in business especially from a constructionist perspective. Joutsenvirta (2006) has studied the sociocultural construction of environmental debate between business and environmentalists. She based her study on the assumption that the actors are united by a common cultural reality and its values despite the differences in interests and opinions. Due to the context and focus on values this thesis is closest to the topic of my research. However, the viewpoint in her study is different, since it concentrates strongly on the relationship between a single corporation and a stakeholder group and thus deals with environmental issues as inter-organisational phenomenon. Kallio's (2004) doctoral thesis published in Finland has also adopted a linguistic approach, but the study does not focus on Finnish business.

Based on the above mentioned focus of the research in Finnish business, I argue that there is a need to study corporate environmental management in a Finnish business context, especially from a human-oriented viewpoint, since technological, instrumental and realistic approaches have dominated the field in previous researches, with a special focus on material flow management. Studying the use of language as human action offers an interesting framework

for more human-oriented studies. As discussed above, the corporations have started to implement environmental management practices, the tools and change processes have been studied and described and the correct concepts to describe these issues have been discussed. However the discussion on the role of corporations as environmentally responsible actors, and the different interpretations of the acceptable management of environmental issues in business have not been thoroughly discussed, although the conflicting nature of environmental interests between different actors in society has been widely stressed. This study is based on the assumption that language has the power to affect what is interpreted as acceptable environmental action in business (see e.g. Berger and Luckmann 1966).

1.3 Research task

As suggested above an increased number of demands concerning environmental responsibilities is targeted at business. There is a constant debate over the environmental responsibilities in business as well as on acceptable corporate responses to stakeholder environmental demands. Crane (2002) suggested that many critical voices continue to stress the inadequacy of the existing management paradigm to support anything except relatively superficial improvements in the environmental performance in industrial enterprises. There is no common ground for defining the basis of acceptable corporate response. To quote Andersson and Bateman's (2000, 548) view: "agreement does not exist in the business community as to what the relevant environmental issues are, how serious they are and how should they be addressed". I concentrate my study on the perspectives of Finnish business professionals regarding environmental issues in business. In previous studies voice has been given to many different actors regarding the phenomena (management, employees, and external stakeholders) but here I focus on the perspective of those whose daily job are environmental issues in business.

This study offers a rhetoric approach to understanding the corporate perspective of acceptable environmental management in Finnish business. The research task is to *describe and interpret the rhetorical forms that are used to produce acceptable environmental action in Finnish business, with a special interest in environmental values and stakeholder relations* produced in the studied data. The above mentioned research task can be expressed as the main research question with two sub questions:

1. How do Finnish business actors rhetorically construct acceptable environmental action in their environmental statements and in their interviews?
 - a. What types of environmental values are produced in the argumentation?
 - b. What types of stakeholder relationships are produced in the argumentation?

I will focus on the Finnish business actors' perspective on construction of acceptability. To create an understanding of this I studied two different types of data: how acceptable environmental action is produced in the corporate environmental statements, and in interviews with environmental managers.

The framework of my study is described in Figure 3. The research phenomenon, rhetorical construction of acceptability of the corporate environmental management in Finnish business is studied from a constructionist perspective. That means understanding acceptability as a part of a socially constructed, individually interpreted reality (Berger and Luckmann 1966). These different types of data could also be described as the micro-contexts, whereas Finnish business is perceived as the macro-context of the study. Contextuality is discussed in more detail in Chapter three.

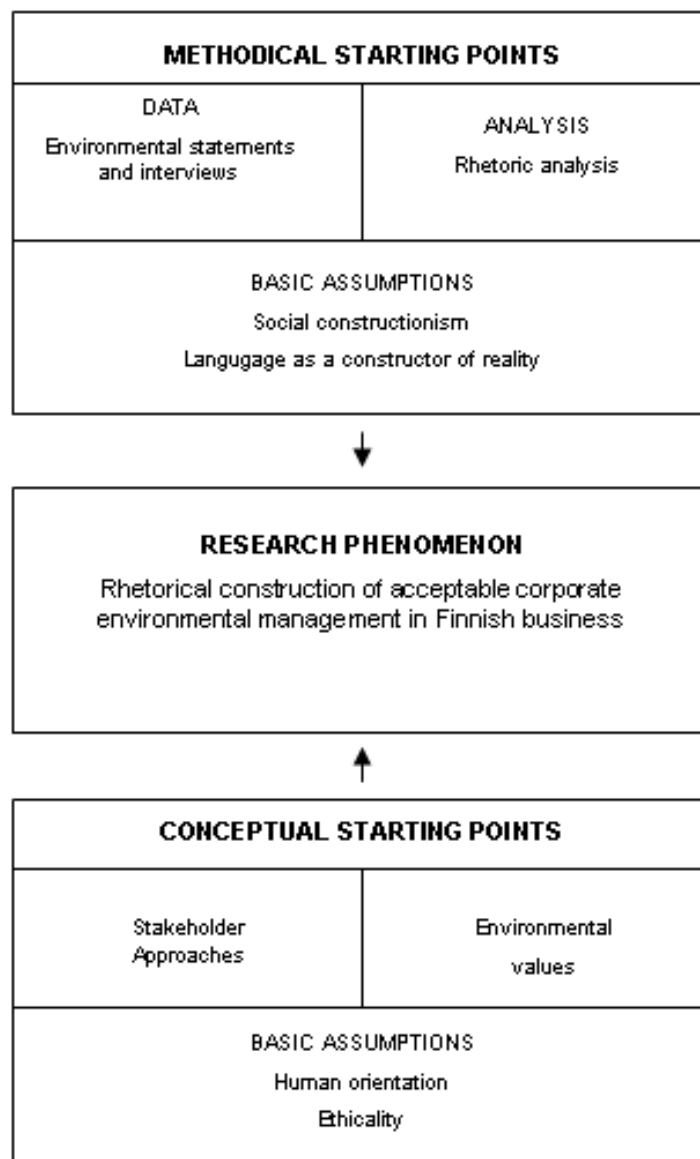


FIGURE 3 Framework of the study

As described in Figure 3, my study positions environmental management in the field of human-oriented studies. This position characterizes both the conceptual and methodical choices in my study. Both of them take corporate environmental management more as a human and social scientific phenomenon rather than as a natural scientific one. Compared to Habermas' (1968 in Dobers et al 2001) classification, human orientation aims at describing more than just the knowledge interest in this research. Therefore the human orientation in my research can be described in three dimensions: perception of the research phenomenon, choice of used methods, and conceptual focus of the research. Acceptability is perceived as an abstract concept and its meaning is constructed in the social interaction through the use of language. Thus the study follows the approach of social constructionism (see e.g. Berger and Luckmann 1966). The choice of methods is based on the perception of research phenomenon – the data has been analyzed with a special interest in the use of language and rhetoric. The conceptual focus of the research concentrates on understanding concepts that have relevance in human interaction. A special interest focuses on stakeholder relations and values.

As a more detailed framework, the study could also be positioned in the field of studies on business ethics in corporate environmental management: the main concepts (acceptability, values, stakeholder relations) as corporate environmental issues are also often linked with ethical discussions. However, this is not the actual aim in my study. I do not consider the theories of ethics and representations of ethics in my study but due to its other focuses it could be considered in some manner as a study of ethically bound issues in business.

The concept of acceptability has not been widely used in academic debate (Mikkilä 2006a). Mikkilä (2006) has opened discussion on this concept in her study of the acceptability of pulp and paper in various societies. She points out that the concept of acceptability is used in practice currently especially when referring to societal relationships in various industries. In contrast to her research, my study concentrates only on one society: the phenomena are studied in Finnish business.

A human-oriented starting point also characterizes the methodical choices and theories in this study. The acceptability of corporate environmental management is studied from a constructionist perspective and acceptability is seen as an abstract concept that is given different meanings in human interaction and the interpretations of individuals. The study follows the approach that social actors actively produce acceptability of environmental management in the language they use. Thus use of language is studied as active human action. My study focuses on language from a rhetoric perspective and is interested especially in the rhetoric construction of acceptable corporate environmental management in both the published environmental statements and interviews with environmental managers.

Studying rhetoric of environmental management offers an interesting perspective. In the current discussion there is a strong tendency to make a distinction between the rhetoric of responsibility and real responsible action. It is often stated both by scientists and by practitioners that the environmental

responsibility of a corporation has remained on the level of “mere rhetoric” and there are no real actions to respond to this rhetoric. Thus it is questioned whether the corporations are only talking the talk or are they actually walking the walk (Holliday et al 2002). As pointed out by Kallio (2004) corporations are often said to support environmental values at least on the level of speech (talking the talk). However, Joutsenvirta (2006) suggested that it is an open question whether the changes have occurred out of a genuine interest for the environment and to what extent they have been made to make the actions appear better and more acceptable. In this type of talk the term rhetoric is used in the meaning that it is something that is unessential, misleading or superficial, and “mere rhetoric” is considered even to be blameworthy (cf. Palonen and Summa 1996). Typically to the critics of “pure rhetoric” the aim of real actions beyond words is stressed (cf. Palonen and Summa 1996).

This study approaches the rhetoric of corporate environmental management from a different perspective. According to the sphere of the school of new rhetoric (see Summa 1996) a distinction between rhetoric and reality cannot be made. Rather, rhetoric is a part of reality and always present in human language use. Rhetoric is one way to construct acceptable environmental management in language use. Thus this study does not concentrate on the difference between the rhetoric and real action, but rather perceives language use as active human action: my aim is not to study the correspondence between talking the talk and walking the walk. As Joutsenvirta (2006) pointed out, studying environmental issues has been narrowly approached when it comes to research methods and methodologies. The studies have been based on realistic approaches, dealing with the presence of external reality. The applications of the type of research approaches that deal with the power of language use have been limited in the field of environmental management.

The special interest in this study concentrates on environmental values and stakeholder relations produced in the argumentation of acceptable environmental action. The special interest in this study concentrates on environmental values and stakeholder relations produced in the argumentation of acceptable environmental action. First, I am especially interested in the value-bound features in argumentation. According to this view, people, when describing something as more acceptable or worth supporting than something else, produce certain types of values in their argumentation or may use values as a means of argumentation. This research follows the assumption that argumentation is value-bound and that by studying argumentation one can also interpret the values. These assumptions are supported by Billig (1987) and Perelman (1982).

Second, the study considers the production of stakeholder relations in the argumentation of acceptable environmental management. In the previous literature stakeholder interests have been described as essential criteria for assessing the acceptability of corporate environmental actions. For example, Knudsen and Eriksen (1998) emphasized the importance of stakeholders for corporations in relation to natural environment. They also pointed out that that

importance is growing and suggested that the natural environment has been one of the most important reasons for interaction between stakeholders and firms during the last twenty years. Although stakeholder theory and rhetoric typical to stakeholder thinking is widely used in the field of environmental management, the approach has been restricted and the stakeholder's role is taken in many cases as self-evident. For instance, the moral basis of responsibility is buried under stakeholder engagement and dialogue. Typically stakeholders' role as powerful demand-setters to the corporations is being stressed (Pesonen 2001, Grafe-Buckens and Hinton 1998, Madsen and Ulhoi 2001a) and different kinds of models have been developed for stakeholder dialogue and engagement (Nielsen 2001, Grafe-Buckens and Hinton 1998). Therefore, the approach to stakeholder thinking is typically instrumental in environmental management (cf. Donaldson and Preston 1995) as the applications most often are (see Bishop 2000). My interest in the production of stakeholder relations in the argumentation of acceptable environmental management arose from my perceptions from my data as well as previous academic discussion in the field. In addition to academic debate, the published corporate environmental statements also use language and rhetoric that is typical to the stakeholder approach. When the texts are interpreted from the viewpoint of their argumentative structure regarding acceptable environmental actions, it can be noticed that people produce different types of relations between the corporation and its stakeholders.

To conclude, I base this study on three main arguments that also position the study in the field of human-oriented studies of environmental management. First, the study approaches the corporate environmental responsibilities from the viewpoint of language use, stressing the power of language in creating and sustaining what is perceived as acceptable. The study especially focuses on how the analyzed texts are argumentatively structured. Second, I follow the argument that business representatives produce and use certain types of environmental values when they represent arguments for good or acceptable environmental action. By analyzing the argumentation tactics in the texts, these values can be interpreted. Third, although values and stakeholder relations have been assigned a central role in the discussion of corporate environmental responsibility, they have not previously been examined in the same study. In the previous research and literature, the stakeholder approach and environmental values have been produced as the essential starting points for environmental management. The stakeholder theory that is commonly used in explaining corporate responsibilities and interests of stakeholders towards corporate responsibilities, does not stress the value dimension.

1.4 Structure of the research report

This research report consists of six chapters. In the following I describe briefly the content and aim of each chapter.

1. Introduction: Chapter one introduces the background and need for the study. It provides a short introduction to basic concepts and previous research in the field. It describes the research task and framework of the study. It also briefly represents the key concepts of the study and the methodological starting points.
2. Key concepts and theories: Chapter two introduces the key concepts in the study and discusses the previous research done in relation to these concepts. As pointed out in the introduction, the concept of acceptability has not been widely used in the academic debate. However, studies dealing with environmental values and stakeholder relations have been conducted. Chapter two concentrates on stakeholder theory, especially from the viewpoint of environmental management, values and value theories and especially environmental values.
3. Research approach and implementation: Chapter three describes the constructionist assumptions behind the methodological choices and the rhetorical framework applied in this study. It also presents the data of the study: the published environmental statements and interviews with environmental managers. Finally, the chapter describes the analysis method developed in this study and presents the research questions set for the data.
4. Rhetorical construction acceptable environmental management in corporate environmental statements: Chapter four describes the results of the rhetorical analysis conducted on the published environmental statements. It represents three rhetorical forms that are used to produce acceptable environmental management in the data: rhetoric of autonomy, rhetoric of subordination and rhetoric of joint action and equality. The chapter concludes by discussing the power-based relations between the corporation and its stakeholders in each rhetorical form.
5. Rhetorical construction of acceptable environmental management in the interviews with environmental managers: Chapter five describes the results of the rhetorical analysis conducted on the interviews with environmental managers. It represents three rhetorical forms that are used to produce acceptable environmental management in the data: rhetoric of complementary values, rhetoric of conflicting values and rhetoric of intrinsic value of the environment. The chapter concludes by

discussing the different approaches in each rhetorical form to the relationship between economic and environmental values in business.

6. **Conclusions:** Chapter six represents the conclusion related to the results of the study. It also provides managerial implications based on the results and an evaluation of the study. Finally, in this chapter topics for future research are introduced.

2 KEY CONCEPTS AND THEORIES

The aim of this chapter is to provide an overview of the basic concepts in this study and to discuss previous research dealing with these topics. According to the sphere of data-based studies I do not, however, provide a theoretical framework in this chapter to guide my analysis process. The analysis process and rhetorical framework applied in it will be represented in Chapter three. To provide the above mentioned overview this chapter discusses the core concepts of the study: acceptability, stakeholder relations and environmental values. Acceptability, as discussed later in this chapter, has not been widely used in academic debate in business studies (Mikkilä 2006a). Stakeholder theory has been widely applied in environmental management. However, it is a fragmented field of discussion and does not provide a coherent explanatory theory for environmental responsibility. Rather the field of discussion consists of multiple applications and theories that could be used as explanatory theories (e.g. Mitchell et al 1997, Donaldson and Preston 1995, Carroll 1993 etc.). Chapter 2.2 will provide an overview of the stakeholder theory, its background and different applications, and then concentrate on discussing the studies on stakeholder relations from the viewpoint of environmental management. In chapter 2.3 I will focus on environmental values in business: first providing an overview of the concept and discussing the most well-known theory of human values: Schwartz's value survey (Schwartz 1992, 1994). In the end I will provide an overview of previous studies on environmental values in business. Although the chapter does not provide a theoretical framework to guide the analysis for the data-based nature of the research, the conceptual starting points have naturally affected the formation of the detailed research questions together with the data.

There would have been also other possibilities to be applied in this study than stakeholder theory. Stakeholder theory is not particularly known for focus on human action and individually interpreted realities, and thus the choice of some other theories, for instance institutional theory, would have been more self-evident. Institutional theory focuses on external pressures on corporate responses. It has been applied when studying environmental issues in business

for instance by McKay (2001) and Strannegård (1998). However, instead of taking this self-evident theoretical framework I found it more interesting to explore the possibilities for different types of applications of stakeholder theory. Thus, here I widen the perspective of stakeholder theory through studying language use and different realities, i.e. on constructionist studies. As I will indicate in chapter 2.2.2 the applicability of stakeholder theory has been high. Furthermore, I found a new challenge for stakeholder theory in its applicability to constructionist studies.

2.1 Studying acceptability in corporate environmental management

Currently it is often stressed that environmentally ethical behaviour is being demanded from corporations. Desjardins (1998) suggested that business has a moral responsibility to ensure that its activities are ecologically sustainable. Business remains free to pursue profits within the rules of the game, but the moral minimum of corporate activity should include ecological sustainability. Fineman (2001) also suggested that some green voices, or green stakeholders, are charging the managers to take on the moral responsibility to care for the environment. Rohweder (2004) went even further suggesting the importance of environmentally ethical action as the aim of financial growth: the aim of financial growth should be the wellbeing of people, society and the natural environment. She stressed that for business, sustainable development means thinking and operating in such a way that decisions and actions are also evaluated based on their long-term social, economical and ecological effects.

Environmental management can be approached and studied from various aspects. Rintanen (2005) stated that corporate environmental management can be considered to be a question of ethical responsibility and profit-oriented activity. From this perspective inevitably, in this research the ethical dimension of environmental management is in focus. Corporations are often charged with a moral responsibility towards the natural environment and morally-based responsibility is generally conceptualized through concretizing the “physical” environmental problems. Kujala (2001b) recognized four issues concerning relations with the environment that are morally important: pollution, interest in the nature’s health and survival, extinction of species and product recycling. Velasquez (1998) concretised the business ethical dimension in environmentalism as air pollution, water pollution, toxic substances, solid waste nuclear waste, depletion of species, depletion of fossil fuels and the depletion of minerals as environmental problems threatening the welfare of human beings as well as plants and animals.

Environmental issues are considered to be one of the most important ethical challenges of humankind. From the viewpoint of business ethics that means considering whether corporations fulfill only the minimum requirements, by obeying the law and directives, or do they voluntarily do

more than required (Aaltonen and Junkkari 2003). Although the discussion on corporate environmental responsibilities has escalated, and its ethical dimensions have also been identified, it has been acknowledged that we cannot estimate based on common criteria what is acceptable environmental action in business. Enderle (1997) stressed that in a pluralistic society such as present-day societies are, there is no uncontested common ethical ground and no undisputed conception of environmental responsibility, but the discussion is based on many different doctrines and beliefs about environmental responsibility. Within many religious and philosophical traditions there seems to be no uniform and generally accepted doctrine and beliefs about environmental responsibility. I share Enderle's (1997) view of the lack of commonly accepted ground for decision-making in environmental matters in business, but I strongly disagree with him about the possibilities of developing such ground. Enderle (1997) suggested that although it is a challenging task, such a common ground could be developed. Carroll (1993) also pointed out that a problem particularly with environmental ethics is whose standards will determine what is or is not ethical. Thus the nature of environmental ethics in business is always contextual and the basis for acceptable environmental actions depends on the definer. Joutsenvirta (2006) proposed that environmental issues have always caused conflicts – different actors in society have different perceptions on what should and could be classified as an environmental problem and how the environment should be taken into account in different situations.

It has been suggested that the willingness of corporations to behave in an ethically accepted manner and to carry their share of joint responsibility is increasing, although their tendency to apply the ethical system of their country of origin may turn out to be problematic due to the changing nature of the concept. The choice of behavior that is ethically "right" is problematic, as there is no model that defines how to behave in different operational environments (Mikkilä 2003). When we are discussing the topic of this study, the acceptability of corporate environmental management, it is notable that also greening or environmental responsibilities in business are concepts that do not contain one single meaning, but are understood in different ways by different actors. Fineman (2001) stressed that as an ideology corporate greening has an uneasy status in business. Although it is fashionable to appear green, embracing its principles may be confusing for the managers. Greening also reveals an unusual exercise of power; one tries to socially reconstruct it into more palatable forms.

The perceptions of acceptable action in a certain situation depends thus on the actor and interpretation. Acceptability of business operations has previously been studied by Mikkilä (2003, 2006a, 2006b): she proposed an acceptability of operations as an indicator of corporate social performance (Mikkilä, 2003). Our perceptions on what is acceptable tend to change over time, as the study of Mikkilä (2006b) indicated. Gaining acceptability for corporate actions can be seen also as a challenge for management. Due to the contextual nature of acceptability certain actions may appear completely normal, logical and acceptable in a local operating environment but totally illogical and

irresponsible in some other environment, for example perceived from a long distance.

Acceptability has been described as a stakeholder-oriented concept. Payne et al (1997) suggested that law reflects a minimal level of acceptable behavior, but acceptability can refer to a much wider range of demands and moral obligations. Many critical stakeholders require more profound ethical behavior than mere observance of the law and other rules. Mikkilä (2006a) also described acceptability as a value-bound concept. Values tend to follow new social trends and thus the acceptability of business operations reflects the values of a society at a certain point in time and place.

As pointed out by Mikkilä (2006), the concept of acceptability has not been widely used in academic debate. The concept of legitimacy can be considered as a close concept to that of acceptability, and it has been widely used in business studies, as well as in the discussion of stakeholder relations and corporate responsibilities (e.g. Mitchell et al 1997). Suchmann (1995, 574) suggests however that legitimacy is often described but rarely defined. He defined legitimacy as: "a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions". Mitchell et al (1997) accepted that the definition which recognizes that the social system within which legitimacy is attained, is a system with multiple levels of analysis, the most common of which are the individual, organisational and societal (Wood 1991 in Mitchell et al 1997). This definition implies that legitimacy is a desirable social good that is something larger and more shared than a mere self-perception, and it may be defined and negotiated differently at various levels of social organisation. (Mitchell et al 1997). Näsi et al (1997) suggested that corporations require legitimacy to maintain functional, long-term relationships with the various communities on which they depend. Corporations that lose legitimacy face a variety of difficulties. A corporation is legitimate when it is judged to be "just and worthy of support" (Dowling and Pfeffer 1975 in Näsi et al 1997). Legitimacy is thus a measure of societal perceptions of the adequacy of corporate behavior (Suchman 1995). It is a measure of the attitude of society toward a corporation and its activities. Cormier et al (2004) suggested that legitimacy provides a general framework in which to examine how a firm responds to its environment and society. However, within this society there are many groupings of individuals and these groupings are commonly identified as "stakeholders".

The concepts legitimacy and acceptability have been used in similar types of meanings referring to what is justified, rightful or reasonable in certain situations. In this study the rhetoric approach led me to focus on the concept of acceptability. Argumentation theories consider what is represented as acceptable or worth supporting, and the aim of argumentation is described as the audience's acceptance of a certain claim. In the field of environmental management the use of the term acceptability has attracted some attention. Even before the early days on environmental management, Smith (1990) associated the concept of acceptability with risk assessment within public sector

decision-making for major hazard sites. He suggested that risk assessment should allow decision-makers to achieve an equitable resolution of risk problems by reference to their probability, consequences and acceptability. Carmin and Baiser (2002) provided a more current approach to the use of the concept. They associate social acceptability with selecting the tactics of action in environmental movement organisations. The perception of acceptability of tactics would affect the environmental movement organisation's determination of what type of action will be most appropriate and effective.

As the discussion above indicates, the basic concepts in this study and research phenomenon are often perceived as ethically charged concepts – they are concepts that can be estimated in ethical terms or in the means of morals. However, studying these issues from the viewpoint of business, for instance, interpreting them in the framework of different ethical theories is not as such the aim of this study. In this study I do not contribute to the understanding of the meanings of ethics or morals, but it has been identified through the conceptual starting points. Environmental responsibility, acceptability, stakeholder approach and values are concepts that can, and often are, discussed in ethical frameworks.

Discussion about the role of ethics in business has received a great deal of attention. It has been suggested that the responsibility of a corporation is to maximize its profits (Friedman 1970, Aaltonen and Junkkari 2003). In that view it is suggested that in perfectly competitive free markets the pursuit of profit will by itself ensure that the members of society are served in the most socially beneficial way (Velasquez 2003). A corporation can be viewed as an amoral actor. On the other hand, it is often argued that ethics is an integral part of business, since the decisions that employees and managers make are moral in their nature. Thus morality becomes a part of business life through people acting in business life. Additionally the moral responsibility can be extended to the corporation itself. A corporation is a legal person that makes choices and decisions and a corporation itself can be either unethical or ethical (Aaltonen and Junkkari 2003). Ethics in business must be focused on what is morally right or wrong in the alternative decisions that can be made and the ethical standpoints of the individuals responsible for those decisions (Mikkilä 2003). The discussion of argumentation of the role of ethics in business leads us to notice that business ethics is applied ethics in its nature. It is the application of what we consider to be good and right in the business (Velasquez 1998). The question is about applying ethical theory to some problems or issues that are considered ethically problematic (Jackson 1998).

Many studies have been published dealing with ethical issues in Finnish business (see Lämsä 2001, Takala 1991, Kujala 2001, Rytteri 2002, Virtanen 2002, Mikkilä 2006a), but none of them have focused on environmental issues although it is mentioned in some studies as a dimension (see Kujala 2001, Rytteri 2002, Mikkilä 2006a). Rytteri (2002) focused on the formation of Enso-Gutzeit's environmental and social responsibility. Virtanen (2002) studied morals from the viewpoint of accounting. Lämsä (2001) concentrated on downsizing ethics. Kujala (2001) studied Finnish managers' stakeholder

approaches and moral decision-making. Takala (1991) studied managerial beliefs concerning corporate social responsibility. Mikkilä (2006) studied corporate responsibility through the concept of acceptability in the paper and pulp industry in four different societies: Finland, China, Germany and Portugal.

As a result of the discussion of moral acceptability of corporate action, the debate dealing with the terms corporate social responsibility and corporate responsibilities in society have escalated. Corporate social responsibility is often defined and conceptualized as a responsibility to stakeholders (see e.g. Carroll 1993, Vehkaperä 2003, Juholin 2003, Goodpaster 1991). Starting from Carroll's (1993) classification to economic, legal, ethical and philanthropic responsibilities, the discussion of corporate responsibilities has involved stakeholders. Economic responsibilities to shareholders, legal responsibilities to regulators, ethical responsibilities to stakeholder concerns and philanthropic responsibilities to community have formed the basis for a stakeholder-oriented responsibility discussion. Responsibility as a concept includes the basic assumptions of a subject who can take responsibility, something for which the subject can carry responsibility (object) and thirdly, to whom (either himself or other actors) the responsibility is targeted (Takala 1987). According to these views, environmental responsibility could be defined as corporate responsibility for its environmental impacts on stakeholders. Correspondingly, if the environment is given a role as a stakeholder, environmental responsibility can be defined as the corporate responsibility of environmental impacts on stakeholders. Otherwise the environment has instrumental value as the living environment of the other stakeholders. Therefore there is a need to discuss the environment's status as a stakeholder.

The aim of this chapter (2.1.) was to lead the reader in a discussion on the concept of acceptability. I also indicated in this chapter that the research phenomena as well as the basic concepts in this research contain inevitably ethical viewpoints, although studying the meanings of ethics is not the aim of this study. In the following chapters (2.2 and 2.3) I will discuss previous studies dealing with stakeholder relations and environmental values in business.

2.2 Stakeholder theory and its applications

2.2.1 Background of the stakeholder approach

The ideas of stakeholder approach in business studies have been advanced for decades and its basic ideas are not new discoveries. However, during its development, stakeholder theory has been applied with different purposes in mind and I would suggest that we should stop speaking about stakeholder theory as a coherent theory and rather focus on understanding its different applications. In this chapter I will provide a short overview on the history and development of stakeholder theory with its milestones.

Näsi (1995a) suggested that the impulses of the stakeholder approach can be traced back to the 1930s and 1950s. The development of stakeholder theory has been gradual (Freeman 1984). However, the first explicit definition of the stakeholder concept can be found in an internal memorandum of the Stanford Research Institute from 1963. In fact the actual word "stakeholder" was first mentioned in this memorandum. The concept was originally defined as "those groups without whose support the organisation will cease to exist" and the original list of stakeholders included shareowners, employees, customers, suppliers, lenders and society. The main argument of the study was that unless the managers understood the needs and concerns of the stakeholder groups, they could not formulate corporate objectives which would receive necessary support for the continued survival of the firm. (Freeman 1984).

The first wave of stakeholder approach has been characterized as a Scandinavian approach to stakeholder thinking. Stakeholder theory has established a firm foothold since the 1960s both in Sweden and in Finland. The trigger was the publication of the work of two Swedish scientists: Eric Rhenman's (1964) *företagsdemokrati* and *företagsorganisation* [Industrial democracy and the organisation of the firm] and Eric Rhenman together with Bengt Stymne (1965), *Företagsledning in en föränderlig värld* [Corporate management in a changing world]. The basis for the Scandinavian approach was the stakeholder definition presented by Rhenman (1964): "Stakeholders in an organisation are the individuals and groups who are depending on the firm in order to achieve their personal goals and whom the firm is depending for its existence." In Scandinavia the stakeholder approach and its ideas were applied for various purposes, gaining attention in university teaching, as a conceptual cornerstone for scientific research and taking space in corporate practices as well. (Näsi, 1995b).

In the 1970s the stakeholder concept began to surface in a number of strategic planning literature and was referred to in the systems theory literature (Freeman 1984). In addition, the concept of the stakeholder attracted attention among researchers of social responsibility in business. The distinguishing feature of the literature of corporate social responsibility is that it can be viewed as applying the stakeholder concept to non-traditional stakeholder groups who were traditionally perceived as having adversarial relationship with the firm. The stakeholder concept also received attention in organisation theory literature, where Freeman (1984) also positioned the Scandinavian approach of the stakeholder theory. Still, he pointed out that Rhenman's (1964) definition of the stakeholder concept (the individuals or groups which depend on the company for the realization of their personal goals and on whom the company is dependent) was narrower than SRI's definition, for it includes any group who places demands on the company and on whom the company has claims, rather than any group whose support is necessary for the survival of the firm. (Freeman 1984).

During the period of the Scandinavian approach, the ideas of the stakeholder approach were only spread through Scandinavia. The stakeholder approach received worldwide attention only after the publication of Freeman's

(1984) "Strategic management – A stakeholder approach". According to the book's basic idea this approach offers a new way of thinking about strategic management and can help managers on the road to business success. Each of the stakeholder groups plays a vital role in the success of the business enterprise in today's environment and each of them has a "stake" in the corporation.

Since the publication of Carroll's (1993) "Business and Society", applying the stakeholder approach to the discussion of corporate responsibilities has received increased interest. The basic idea in Carroll's book was to consider the business-society relationship especially from the ethical and stakeholder management viewpoints. Carroll (1993) tied together stakeholder approach and corporate responsibility. Stakeholder approach serves a new way of looking at business life; stakeholder value is stressed instead of shareholder value maximization (Kujala, 2001a) and it intends to broaden management's vision of its responsibilities beyond the profit maximization function to include the interest of stakeholders (Mitchell et al 1997). Studying different approaches to stakeholder theory has received growing attention in the 1990s. Many articles dealing with different approaches to stakeholder theory were published and were noted in the discussion. Donaldson and Preston (1995) suggested that stakeholder theory has been presented and used in a number of ways that are quite distinct and involve different types of evidence and criteria of appraisal.

As a landmark in the development of stakeholder theory, Donaldson's and Preston's (1995) article "The stakeholder theory of the corporation: concepts, evidence and implications" is often mentioned. In the article three aspects of stakeholder theory are categorized: normative, descriptive and instrumental. They suggested that stakeholder theory has been advanced and justified based on its descriptive accuracy, instrumental power and normative validity. Due to its clarity and popularity in the later discussion, this classification will be discussed in more detail in chapter 2.2.2. As the basis for their article, Donaldson and Preston (1996) proposed that by that year over 100 articles and about a dozen books on the stakeholder concept would have been published in management literature. Another popular and later widely applied and discussed example is Mitchell, Agle and Wood's (1997) article: "Toward a theory of stakeholder identification and salience: defining who and what really counts". Their focus was on stakeholder identification and they created a theory of stakeholder identification and salience-based stakeholder possession of one or more of three relationship attributes: power, legitimacy and urgency. Compared to Donaldson and Preston's (1995) work, their aim was not to analyze the whole field of different applications of the stakeholder theory, but rather to point out the importance of recognizing the different attributes in relation to stakeholder identification. However, as a starting point for their work they lean on normative and descriptive approaches to stakeholder theory (cf. Donaldson and Preston 1995). Jones and Wicks (1999) discussed two divergent approaches to stakeholder theory: social science approach and normative ethics approach. The social science approach deals with the nature of descriptive and instrumental stakeholder theories, whereas a normative ethics

approach involves specifying what moral obligations stakeholder theory places on managers, particularly the relative importance of obligations to shareholders and those to other stakeholder groups. A common theme among these scholars is the normative view that firms ought to treat the interests of the stakeholders as having intrinsic value. They pointed out that a divergence of perspectives seems to be gathering momentum in stakeholder theory and its applications. Additionally the Scandinavian approach that is often identified as the “roots” of stakeholder approach because of Rhenman’s and Stymne’s work, continued in the 1990s. Matikainen (1994) considered four distinct approaches to stakeholder theory: corporate social responsibility, feminist standpoint theory, open system theory and nexus of contractual relationships. The applications of stakeholder theory in his view can be categorized based on their moral- or efficiency-based argumentation tactics. Knudsen and Eriksen (1998) focused on considering why stakeholders matter and Näsi (1995a, 1995b) created his contribution to the development of stakeholder theory. Indeed, stakeholder theory gained a firm position as one of the basic business theories during the 1990s. Key (1999) pointed out that stakeholder theory has gained a firm foothold and it can be seen as a rival to the economic theory of the firm that has dominated economic and business research.

Coming into the 21st century, characteristically the critical voices towards stakeholder theory have increased (e.g. Phillips et al 2003, Bishop 2000) and it has been questioned whether stakeholder theory can offer a framework for studying and understanding business. Several weaknesses have been pointed out in the theory. Criticism towards stakeholder theory is discussed in chapter 2.2.5. Remarkable in the 21st century has been the wide-spread application of a stakeholder approach on studying, understanding and describing corporate responsibilities. Rhetoric typical to the stakeholder approach has also diffused widely in corporate responsibility communication and practices. In the variety of published corporate responsibility literature in Finland (Konnoölä and Rinne 2001, Rohweder 2004, Talvio and Välimaa 2004) stakeholder theory and approach have held a central role. In the applications both the moral viewpoint and possible business benefits have been taken into account. Wijnberg (2000) has suggested that stakeholder theory is the most popular way to treat issues linked with responsibilities in business. Moreover, the stakeholder approach and CSR have become concepts that are often discussed in relation to each other and modeled based on each other. For instance Munilla and Miles (2004) discussed CSR based stakeholder models. Table 1 describes the development of the stakeholder theory from its early days up to the 21st century.

TABLE 1 Development of stakeholder approach

DECADE	DEVELOPMENT	LANDMARKS
1960	Scandinavian approach Emergence of the stakeholder concept	Rhenman and Stymne (1964, 1965) Stanford research institute, SRI
1970	Noted to some extent in business studies	Use of concept stakeholder spread to strategic management literature (Freeman 1984)
1980	Worldwide attention Focus on strategic management	Strategic management: A stakeholder approach (Freeman 1984)
1990	Generalization of stakeholder theory and different applications	Business and society (Carroll 1993) Environmental management as one of the application areas Classification on applications (Donaldson and Preston 1995)
2000	Critical voices of stakeholder theory Widely spread in the discussion of corporate responsibilities	CSR concept spreading, connections between CSR and stakeholder approach Widely spread rhetoric in corporate responsibility communication

It is notable from the viewpoint of this study that the discussion of environmental responsibilities emerged as one of the application areas during the 1990s. Knudsen and Eriksen (1998) proposed that during the last twenty years the natural environment has been one of the most important reasons for the interaction between corporations and stakeholders and that importance is still growing. Since this study focuses on environmental management, the natural environment perspective in the stakeholder approach will be discussed more thoroughly in chapters 2.2.3 and 2.2.4.

Since various authors (e.g. Näsi 1995a, 1995b, Freeman 1984) have dealt with the background of stakeholder theory in detail, in this report there is no need for a deeper discussion on the history. Currently concepts related to stakeholder approach are used in various forms and they are given various meanings by different authors. Nonetheless, the basic ideas of stakeholder theory in all its applications deal with the interaction between the corporation and its stakeholders. However, this interaction has been studied, stressed and applied in various different ways. In the following chapter I will provide an overview of the field of stakeholder theoretical discussion, concentrating on the essential parts of the theory and the previously represented different applications.

2.2.2 Essence and applications of the stakeholder theory

Due to its multiple application areas, in this chapter I will condense the essential content of the stakeholder theory and its applications as well as to represent the application of stakeholder theory in this study. From my point of view the basic premise behind the stakeholder theory rests on the assumption of interactive stakeholder relationships as a prerequisite for the existence of the corporation. Näsi (1995a) held that according to stakeholder theory a firm can only exist through the interaction, transactions and exchange carried on with its stakeholders. In the long run the company must operate in such a way that stakeholders are satisfied with what they give and what they get from the corporation. The focus of stakeholder theory is interaction and interdependence between the corporation and its stakeholders (e.g. Näsi 1995a, Lovio 2005, Donaldson and Preston 1995). The theory suggests that “holders” who have “stakes” interact with the firm and thus make its operation possible (Näsi 1995a). A firm can only exist through the interaction, transactions and exchanges carried out with its stakeholder. Wicks et al (1994) noted that “the corporation is constituted by the network of relationship which it is involved in with employees, customers, suppliers, communities, businesses and other groups who interact with and give meaning and definition to the corporation. “

Lovio (2004) suggested that stakeholder relations can consist at least of the following elements: technical interactions in product chains (meaning adjusting the operations to each other), economic interaction (meaning dividends, wages and interests), informational relationships (consisting of interaction that contains information change about the product) and power relationships (meaning hierarchical relationships between actors or power relationships based on something else, for instance on public pressure). Kujala and Kuvaja (2002) described stakeholder relationships as a two-way influence. Stakeholders’ values, expectations and needs affect the operations of the corporation and from them the corporation receives the preconditions and legitimacy to operate. According to Kujala and Kuvaja (2002) the core of the stakeholder theory is that the corporation exists in interaction with its stakeholders who have legitimate expectations of the corporation. The corporation does not exist only for itself but also for its stakeholders. Wijnberg (2000) also noted that stakeholder theory arises from the rejection of the idea that the corporation should single-mindedly strive to maximize the benefits of a single stakeholder, the shareholders. Steurer (2006) proposed that stakeholder management can be approached from three different perspectives: corporate perspective, stakeholder perspective and conceptual perspective. Corporate perspective focuses on how corporations deal with stakeholders, the stakeholder perspective analyses how stakeholders try to influence corporations and the conceptual perspective explores how particular concepts, such as the common good or sustainable development relate to business-stakeholder interactions.

Lovio (2004) suggested that stakeholder thinking represents on one hand a practical way of thinking, and on the other hand an ambitious theoretical

framework. The concepts related to the stakeholder approach are used in various forms and they are given various meanings by different authors. The concepts and definitions are not stable. Stakeholder theory, stakeholder thinking and stakeholder management are commonly recognized concepts. The stakeholder approach can be seen as an analytical tool to explain and to consider, how different stakeholder groups interact with the corporation (Kujala 2001). Stakeholder thinking can combine business and morals. It has previously been applied for instance to studying and analysing business morals. (Kujala 2001). It also provides a concept for analyzing and understanding managers in their relationship with stakeholders – individuals and groups “out there in the environment”. At a broader level, stakeholder thinking helps us understand the relationship between business and society (Carroll 1995).

Stakeholder management can be seen as a managerial tool (Näsi 1995b) referring to the need to serve the varied, often conflicting needs of multiple stakeholders. Organisations need to manage the relationship with stakeholders in an action-oriented way (Freeman 1984). Business management must take care of stakeholder satisfaction, which presupposes that management understands and can deal with the broad and complex network of expectations and demands that the stakeholders have brought into being (Näsi 1995a). According to Carroll (1993), stakeholder management consists of stakeholder identification, identifying the stakes, opportunities and challenges, responsibilities, strategies and actions.

The stakeholder approach has proven valuable in studying business ethics and strategic management. The theoretical perspective of business ethics is often normative (Carroll 1993) and it enables consideration of moral and ethics in business (Kujala 2001). The perspective of strategic management is often instrumental. A strategic approach views stakeholders as primarily factors to be taken into consideration and managed while the firm is pursuing profits for the shareholders (Goodpaster according to Carroll 1993). The stakeholder approach stresses the importance of both these perspectives. First, business organisations must address stakeholders if they want to be profitable in the long run and secondly, business must address stakeholders because it is an ethical course of action to pursue (Carroll 1993).

As I suggested in chapter 2.1 the key concepts in this study can be perceived as ethically-bound and thus this study can be placed in the field of business ethics. Stakeholder theory has been one of the most favored theories in business ethics. According to Jackson (1998), stakeholder theory suggests that an ethically responsible manager pays attention to all those who have a stake in the business. Thus, for example, considering only the interests of shareholders is not enough (Jackson 1998). The ethical nature of stakeholder theory is essentially normative (Bishop 2000) suggesting that a corporation's stakeholders are identified by their interest in the corporation and the interest of all the stakeholders are of intrinsic value (Donaldson and Preston 1995).

Carroll (1993) was the first to connect the stakeholder approach to the sphere of business and society. Thus value issues, ethics and social

responsibility came to fall within the scope of stakeholderism, and the stakeholder approach has served as a unifying principle for these areas. (Näsi, 1995a). The stakeholder approach stresses stakeholder power. Stakeholders make the firm's operation possible. Therefore the aim of management would be to see that the stakeholders are satisfied. Stakeholders use their power through their stakes and different demands. The exchange relationship is, after all, mutual. In that relationship the corporation also exerts its power on stakeholders.

What is notable not only from the viewpoint of practical stakeholder management and theory development, but also especially from the viewpoint of this study, is that stakeholder relations and attributes are not a part of objective reality. Mitchell et al (1997) stressed that the stakeholder attributes (power, legitimacy and urgency) presented as the basis for identifying stakeholder salience, are not objective reality, but socially constructed. Thus the stakeholder attributes are variable, not a steady state. Moreover Lovio (2004) pointed out that it is important to separate the subjective reality experienced by the actor from the objective reality that is independent from the actors.

Rowley (1997) held that stakeholder theory development has concentrated on mainly two streams: defining the stakeholder concept and classifying stakeholder theories into categories that provide an understanding of the individual stakeholder relationship. A wide variety of stakeholder definitions has been presented by various authors, varying in their goal and scope, but common to all of them seems to be a focus on the interactive nature of the stakeholder-corporation relationship. Mitchell et al (1997) pointed out that major differences in defining stakeholders depend on whether the definition takes a broad or a narrow view of the concept. As the narrowest they mention Stanford Research Institute's (1963 in Mitchell et al 1997) old definition "on which the organisation is dependent for its continued survival". The concept of stakeholder has a long history, but in the early years some other terms were also used. For instance Abrams (1951 in Key 1999) suggested that corporations have four claimants: employees, stockholders, customers and the public, including the government.

According to Freeman (1984), stakeholders are persons or groups that can affect or are affected by the achievement of the organisation's objectives. Carroll's (1993) wider definition claims that a stakeholder is any individual or group who can affect or is affected by the actions, decisions, policies, practices or goals of the organisation. With stakeholders, therefore, there is a potential two-way interaction or exchange of influence. The individual or group can have one or more stakes in a business. Clarkson (1995) defines stakeholders as persons or groups that have, or claim, ownership, rights, or interests in a corporation and its activities, past, present or future. Such claimed rights or interests are the result of transactions with, or actions taken by, the corporation, and may be legal, moral, individual or collective. Common to these definitions is the focus and the relationship and exchange between the stakeholder and corporation. Mitchell et al (1997) pointed out that some of the stakeholder definitions focus on the firm's dependency on stakeholders for its survival,

some focus on the stakeholder's dependency on the firm upholding its rights or minimizing any obstacles to achieving its interest, and some focus on the mutuality of power-dependence relations. Interaction is also stressed in various definitions of what kind of entity can be regarded as a stakeholder.

The most obvious stakeholder groups are shareowners, employees, customers (Näsi 1995a, Carroll 1993, Freeman 1984, Kujala 2001), but also competitors, regulators (government), suppliers (Carroll 1993, Freeman 1984, Kujala 2001), lenders or financiers (Näsi 1995a, Kujala 2001) as well as different consumer, environmentalist or activist groups (Näsi 1995a, Carroll 1993, Freeman 1984) are widely recognized as stakeholders. Media (Näsi, 1995a) and the whole of society can also be seen as stakeholders (Carroll, 1993). Mitchell's (1997) stakeholder view is a bit broader. He claimed that persons, groups, neighbourhoods, organisations, institutions, societies, and even the natural environment are actual or potential stakeholders. Freeman's (1984) stakeholder list consisted of local community organisations, owners, consumer advocates, customers, competitors, media, employees, special interest groups, environmentalists, suppliers, governments. Carroll (1993) proposed a list of some generic stakeholders of large firms: owners, employees, governments, customers, community, competitors and social activist groups. Mitchell et al (1997) suggested that there is not much disagreement on what kind of entity can be regarded as a stakeholder. Persons, groups, neighborhoods, organisations, institutions, societies and even the natural environment are generally thought to qualify as actual or potential stakeholders.

The stakeholder definitions suggest that a stakeholder possesses a stake or stakes in the corporation. Carroll (1993) proposed that a stake is an interest or a share in an undertaking. It can be simply an interest, a right or be based on ownership. An interest deals with situations when a person or group will be affected by a decision. A right can be based either on legal rights (a person or group has a legal claim to be treated in a certain way or to have a particular right protected) or moral rights (when a person or group thinks it has a moral right to be treated in a certain way or to have a particular right protected). Examples of moral right could be fairness, justice and equity.

Stakeholders form a complex web and different classifications have been presented to simplify the stakeholder field. Carroll (1993) divided stakeholders into primary and secondary groups. Primary stakeholders have a formal, official or contractual relationship with the firm. All other groups are classified as secondary stakeholders. Mitchell et al (1997) proposed that classes of stakeholders can be identified by their possession or attributed possession of one, two or all three of stakeholder attributes: the stakeholders' power to influence the firm, the legitimacy of the stakeholders' relationship with the firm, and the urgency of the stakeholders' claim on the firm. Thus they formed a stakeholder typology with seven stakeholder classes: dormant, dominant, dangerous, definitive, discretionary, demanding, and dependent stakeholders. In a later article Agle et al (1999) tested the theoretical model created by Mitchell et al (1997) and they concluded that the stakeholder attributes of power, legitimacy, and urgency are individually and cumulatively related to

stakeholder salience and thus confirmed the original model of Mitchell et al (1997). Freeman (1984) classified stakeholders according to their participation in either internal or external change. Internal change refers to constantly reassessing current objectives and policies in the light of new demands by the groups the business managers are used to dealing with, such as customers, employees, stockholders and suppliers. External change refers to the emergence of new groups, events and issues which cannot be readily understood within the framework of an existing theory or model. That is usually known as the environment in which the corporation operates (in this sentence environment refers to operational environment of the corporation, not the natural environment that is the focus of this study). The stakeholder groups that he mentions as participating in the external change are governments, competitors, consumer advocates, environmentalists, special interest groups and media. Carroll (1993) categorized the stakeholders into two groups: internal and external stakeholders. In the management of external stakeholders he names government, consumers, the natural environment, and community stakeholders, and in internal stakeholders employees and owners.

During its history, stakeholder theory has been used for multiple diverse purposes and actually we cannot speak about one stakeholder theory, but rather a group of stakeholder theories. Stakeholder theory is not a coherent area of discussion. As pointed out in chapter 2.2.1, in the 1990s the different application areas of the stakeholder theory started to gain increasing attention. A landmark was the publication of Donaldson and Preston's article (1995) "The stakeholder theory of the corporation: concepts, evidence and implications" that has since widely been applied in the discussion of stakeholder theories. In their well-known article, Donaldson and Preston (1995) suggested that the stakeholder theory has been advanced on the basis of its descriptive accuracy, instrumental power and normative validity. These different aspects of the theory are interrelated, but quite distinct since they involve different types of evidence and argument and have different implications.

The descriptive dimension represents a model describing what the corporation is: a constellation of co-operative and competitive interests possessing intrinsic value. The instrumental dimension of the stakeholder theory establishes a framework for examining the connections between corporate practices in stakeholder management and the achievement of various performance goals. The principal proposition has been that corporations practicing stakeholder management will, other things being equal, be relatively successful in conventional performance terms, like profitability, stability and growth. The fundamental basis of the theory is normative, including acceptance of the fact that: a) stakeholders are persons or groups with legitimate interests and are identified by their interests in the corporation, regardless of whether the corporation has any corresponding functional interest in them and b) the interests of all stakeholders are of intrinsic value and each group of stakeholders merits consideration for its own sake and not because of its ability to further the interests of some other group such as shareowners. In the broad sense of the term the stakeholder theory is also managerial - it does not simply

describe existing situations, but also recommends attitudes, structures, and practices that, taken together, constitute stakeholder management. They suggested that stakeholder theory is justified in the literature, either explicitly or implicitly in ways that correspond to these three approaches to the theory: descriptive, instrumental and normative. (Donaldson and Preston 1995). Descriptive justification argues that the concepts embedded in the theory correspond to observed reality. Instrumental justifications point to the evidence of the connection between stakeholder management and corporate performance. Normative justifications appeal to underlying concepts such as individual or group “rights”, “social contract” or utilitarianism. Donaldson and Preston (1995) suggested that the ultimate justification is found in the normative basis.

As described in Figure 4, Donaldson and Preston (1995) suggested that the external shell of stakeholder theory is descriptive, supported by the second level, the instrumental value of the theory. The core of the theory is normative.

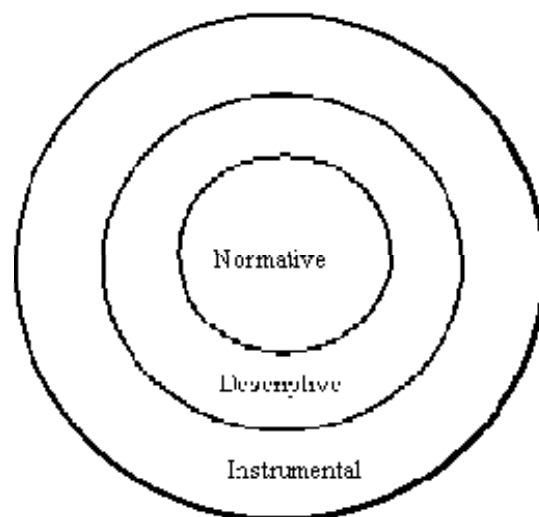


FIGURE 4 Three aspects of the stakeholder theory (Donaldson and Preston 1995)

Donaldson and Preston’s article has since been frequently cited (see e.g. Wijnberg 2000, Kaler 2003) and it has formed a framework for stakeholder theoretical discussion. As pointed out by Jones and Wicks already in 1999, the three types of stakeholder theory suggested by Donaldson and Preston (1995) had been cited frequently by researchers given the short academic time it had had by that time. A case in point, in their outline of the basic domain of the stakeholder theory, Jones and Wicks (1999) lean strongly on the work of Donaldson and Preston (1995). Jones and Wicks (1999) proposed that in the explication of the three types of stakeholder theory, Donaldson and Preston (1995) lend some early formulations in stakeholder theorizing. The early formulations often simultaneously have suggested that a) firms/managers should behave in certain ways (normative) b) certain outcomes are more likely if the firms/managers behave in certain ways (instrumental) and c) firms/managers actually behave in certain ways (descriptive).

Jones and Wicks (1999) outlined the basic domain of the stakeholder theory based on previous applications and literature and thus form the essential premises of stakeholder theory. They suggested that they are as follows:

- “1. the corporation has relationships with many constituent groups (“stakeholders”) that affect and are affected by its decisions
2. the theory is concerned with the nature of these relationships in terms of both processes and outcomes for the firm and its stakeholders
3. the interests of all (legitimate) stakeholders have intrinsic value, and no set of interests is assumed to dominate the others
4. the theory focuses on managerial decision making”

In the following I will provide a short overview on stakeholder theory applications based on Donaldson and Preston’s (1995) work. The descriptive aspect of the theory explains past, present and future states of affairs of corporations and their stakeholders (Donaldson and Preston 1995). Mitchell et al (1997) focused on stakeholder identification and create a theory of stakeholder identification and salience-based stakeholder possession of one or more of three relationship attributes: power to influence the firm, legitimacy of the stakeholder’s relationship with the firm and urgency of the stakeholder’s claim on the firm. Compared to Donaldson and Preston’s work their aim was not to analyze the whole field of different applications of the stakeholder theory, but rather to point out the importance of recognizing the different attributes in stakeholder identification. However, as a starting point for their work they lean on normative and descriptive approaches to stakeholder theory (cf. Donaldson and Preston 1995). Wicks and Berman (2004) applied the model to describe the development of trust in corporation-stakeholder relations.

As I mentioned in chapter 2.2.1 21st century applications on stakeholder theory can be characterized as critical voices toward stakeholder theory. Descriptive applications have been dominant, but the capability of stakeholder theory as the theory of the firm has been questioned. As a result, new application areas for descriptive stakeholder theory have been developed recently, in which the idea is to connect stakeholder theory with some other approach in theorizing the firm and its existence. As an example of this Kuhn (2003) developed a communicative theory of the firm as an alternative for explaining intra-organizational power and stakeholder relationships. Another dominant stream has been in increasing the understanding of mutual influence in stakeholder relationships as well as in understanding the interaction between the stakeholder groups. For instance, Zietsma and Winn (2007) studied strategies and tactics of mutual influence in stakeholder conflicts, especially focusing on who are traditionally considered as secondary stakeholders and their interaction partners. Welcomer et al (2007) studied the managerial perceptions of stakeholder power in the construction of stakeholder web.

Instrumental uses of stakeholder theory connect stakeholder approaches and commonly desired objectives such as profitability (Donaldson and Preston 1995). Phillips et al (2003) pointed out that much of the power of stakeholder theory is a direct result of the fact that its managerial prescriptions and implications are nearly limitless, coming especially from this instrumental

variation of the theory. It cannot, however, be always simply categorized, whether a stakeholder study is normatively, descriptively or instrumentally oriented. For instance Pajunen (2008) examined stakeholder's influence on organizational survival and his work could be interpreted as a descriptive research task as well as instrumental since it develops guidelines for the management of stakeholders. In addition Welcomer et al (2007) stated that their study on stakeholder power and social responsiveness focuses on normative and instrumental perspectives, but there I would see also descriptive dimensions on the formation of firm-stakeholder relationships. Different types of applications in which stakeholder management is connected with other performances of the company have also been typical, for example Van der Laan et al. (2007) studied the nature of stakeholder relationship with regard to corporate social and financial performance. Jamali (2008) combined all the dimensions: descriptive, normative and instrumental in his study on stakeholder approach to CSR in Lebanese and Syrian firms.

Carroll (1995) noted that stakeholder thinking has proven especially valuable in two notable arenas: business ethics and strategic management. In the ethical approach the theoretical perspective is often thought to be normative and in strategic the theoretical perspective is often perceived as instrumental. Matikainen (1994) also distinguished similar types of aspects in stakeholder theoretical discussion and suggested that two categories of stakeholder theory can be distinguished based on whether they are founded on moral arguments (arguing for moral responsibility of the corporation) or efficiency arguments (taking stakeholders interests into account as a means for efficiency). When studying corporate social responsibility from the viewpoint of stakeholder theory the argumentation is in his view based on moral argument and the firm's existence is considered to be operating as a part of society. Furthermore, Lovio (2004) pointed out that the basis of stakeholder theoretical discussion has suggested that corporation should also take into account other interests than only the economical interest of the shareholders. Thus the interests of the stakeholders are argued for based on moral argumentation. On the other hand, taking into account the stakeholder interests can be based on efficiency: a corporation can be successful in the long run only if it takes into account the interests of the stakeholders. A corporation may also be forced to take into account the stakeholder interests since it does not operate in a vacuum. In this case the corporation is presumed to be dependent on its stakeholders and its operations cannot be understood without taking into account the expectations and demands of the stakeholders (Lovio 2004).

Gibson (2000) noted that stakeholder theory has been a commonly used framework for business ethics. In business ethics the interest has been especially on the development of normative stakeholder theory. Normative stakeholder theory attempts to interpret the function of, and to offer guidance about, the investor-owned corporation on the basis of some underlying moral or philosophical principles (Donaldson and Preston 1995). They pointed out that even Friedman's (1970) famous attack on the concept of corporate social responsibility was cast in normative terms: he argued that the only

responsibility of business is to maximize its profits. Wijnberg (2000) suggested that normative stakeholder theory is concerned with what is good and contains moral value. Phillips et al (2003) noticed that stakeholder theory is a theory of organisational management and ethics. Yet they suggest that no such simplified classification can be made, since all theories of strategic management have some moral content, though it is often implicit. The moral content is though taken for granted and ignored. In that sense stakeholder theory is different, since it explicitly addresses morals as a central feature of managing organisations. Jones and Wicks (1999) stressed the normative nature of stakeholder theory. They consider it as an approach to normative ethics. It involves specifying what moral obligations stakeholder theory places on managers, particularly the relative importance of obligations to shareholders and those to other stakeholder groups. According to Jones and Wicks (1999), a common theme of normative stakeholder theory is considering that corporations ought to view the interests of stakeholders as having intrinsic value. Gibson (2000) has also considered the moral basis and arguments for normative stakeholder theory and stresses the role of deontology as providing strong arguments for normative stakeholder theory. A normative ethics approach involves specifying what moral obligations stakeholder theory places on managers, particularly the relative importance of obligations to shareholders and those to other stakeholder groups. A common theme among these scholars is the normative view that firms ought to treat the interests of the stakeholders as having intrinsic value (Jones and Wicks 1999).

Donaldson and Preston's classification has also raised some critical voices. Kaler (2003) suggested that stakeholder theories should rather be categorized based on the extent to which serving the interests of non-stakeholders relative to those of shareholders is accepted as a responsibility of corporations. Wijnberg (2000) considered normative stakeholder theory as dealing with what is good and has moral value. He held that the theory does not provide ethical principles and a foundation for managerial decision-making and therefore considers normative stakeholder theory from the viewpoint of Aristotelian ethics. He suggested that Aristotelian ethics provides such a foundation: the final aim is a life in which human capabilities can be optimally realized in all relevant spheres of experience. Although this approach does not as such solve the problem of a foundation for corporate behaviour completely, the Aristotelian approach provides a perspective of considering individual responsibilities.

In this study I take stakeholder theory first of all as a descriptive theory, although I do understand the strengths of it as an instrumental theory as well as a normative theory serving the purposes of business ethics. I am especially interested in studying the described attributes in corporation-stakeholder relationships in my data. Stakeholder theory is not particularly known for focusing on human action and individually interpreted realities but here I apply it as such. Instead of exploring or describing a single stakeholder reality I am interested in multidimensional stakeholder attributes as Finnish business professionals describe them. Especially studied attributes in firm-stakeholder

relationships has been power. It has been studied both as the characteristic of the relation as well as characteristic of the stakeholder (see Welcomer et al 2007), whereas the other attributes of stakeholder interests, for instance legitimacy and urgency suggested by Mitchell et al. (1997), have not gained much attention. Here I take different attributes in stakeholder relationships as constructed in different arguments. Thus I do not simply focus on studying a single attribute, for instance power in stakeholder relationships.

As the discussion above indicates, stakeholder theory has been one of the widely applied theories in business studies. The application purposes and meanings of the stakeholder concept have varied. One of the new application purposes that strengthened in the 1990s was the perspective of corporate environmental management. As my study focuses on acceptable environmental management with a special interest in the stakeholder relationships produced in acceptability argumentation, I will concentrate on the previous studies of stakeholder relationships in environmental management and discussion in the role of the natural environment among traditional stakeholders in the following chapters.

2.2.3 Studying stakeholder relations in corporate environmental management

The legitimacy of the stakeholder approach has been advanced in environmental management. Scholars have stressed its role as a possible way to achieve more sustainable management (Madsen and Ulhoi 2001a). The historical roots of stakeholder approach in business are deeper than simply paying attention to environmental issues in business, as indicated in chapter 2.2.1. At about the same time as the Scandinavian approach to stakeholder issues began, so did the societal raising of environmental consciousness. Environmental discussion gained a stronger foothold in business only in the 1990s. Rhetoric that is typical to the stakeholder approach has characterized corporate environmental management from its early days and environmental issues in business have been legitimized and produced to be acceptable on the basis of it taking into account the needs and demands of stakeholders.

Environmental issues have gained some attention already in Freeman's (1984) pioneer work. He named environmentalists as one of the stakeholder groups and stressed that many managers face environmental advocates, whose interest started in the 1960s because of several events that heightened the environmental consciousness in society. The difficulty according to Freeman (1984) is in tackling the demands of environmentalists - "there are no easy answers to the questions and issues raised by environmentalists", he states. The sentence is true still currently, but the difference compared to the current view is that the environmental concerns of the other stakeholders are also now being discussed and identified. According to Schaltegger et al (2003), new stakeholders have emerged into the stakeholder field through the importance of environmental problems. They can be driven either by external considerations, for instance, environmental organisations or local community activities or internal considerations, such as environmental representatives within business.

Conventional stakeholders are also concerned about claims related to environmental management, for instance, about health at workplaces.

Using stakeholder rhetoric is typical in the discussion of corporate environmental management, and stakeholder issues and demands are often taken for granted in this discussion. Many authors have pointed out the importance of stakeholder interaction in environmental management. Roome and Wijen (2006) stressed that corporate environmental management calls for interaction between actors to resolve different perspectives on issues, options and their outcomes, and to make choices. Shrivastava (1994) suggested that the idea of organisational stakeholders provides one way of understanding environmental influences on a firm. According to this view, the public, and its interest in the natural environment, are legitimate forces in corporate decision-making.

However in 1995, Gladwin et al (1995) pointed out that attention to nonhuman nature is absent from stakeholder theory and limited in the field of business ethics. The escalating discussion on corporate social responsibilities has increased both the practical and theoretical applications of the stakeholder approach. When people speak about corporate social responsibility, corporate responsibility towards the stakeholders and the stakeholders' active role in defining the contents of corporate social responsibility are often stressed. The concept of CSR includes taking into consideration the will and expectations of stakeholders (Juholin 2003). The corporations are expected to act responsibly and ethically towards stakeholders (Vehkaperä 2003), whose claims and rights should be honored in business operations (Carroll 1993). Matikainen (1994) stressed that from the viewpoint of corporate social responsibility, taking the stakeholders into account is based on a moral argument and corporation is seen as a part of society. The corporation should be managed for the benefit of the whole society and stakeholders are the ones who can affect or are affected by the corporation's operations. When discussing plain environmental issues, the link between the stakeholder approach and responsibility does not seem to be that straightforward as in the CSR discussion, since the stakeholders are usually considered to be groups of people, excluding the natural environment. However, due to the environmental interest of the other stakeholder groups corporate environmental management practice and research has paid attention to stakeholder issues.

Previous environmental management research has applied stakeholder theory from different perspectives. Most characteristically stakeholder theory has been applied as an instrumental and descriptive theory, stressing the stakeholder's influence on corporate responses and performance. Typically the power and influence of stakeholders has been stressed as a precondition for corporate environmental responses (see e.g. Grafe-Buckens and Hinton 1998, Madsen and Ulhoi 2001a). They are seen to set pressure on corporations in environmental issues and thus to pull or push corporations towards greening (Madsen and Ulhoi 2001a, Harvey and Schaefer 2001, Henriques and Sadorsky 1999, Stead and Stead 1996, Näsi 1995a). Several studies have identified stakeholder pressures as one of the strongest motives for corporations' greening

(Bansal and Roth 2000). Cordanano et al (2004) studied the attitudes of three different stakeholder groups: management, environmental regulators, and members of pro-environmental groups and compared the influence of these attitudes on corporate intentions to engage in pro-environmental behavior. Bansal and Roth (2000) studied the motivations and contextual factors that induce corporate ecological responsiveness. They revealed three main motives: competitiveness, legitimation and ecological responsibility. Fineman and Clarke (1996) suggested that industrial responses to green pressures may fruitfully be studied using a stakeholder framework. Their study concluded that pro-environmental responses in four different industries are accounted for by just a few external stakeholders. Others are marginalized or rejected. A stakeholder's environmental or ethical purpose is often lost in the mediation process where the manager's interpretive frames are applied. Madsen and Ulhoi (2001a) stressed the increasing environmental pressure from a growing number of stakeholders and represent a model for identifying the most significant stakeholder groups and their influence on corporate behaviour. As the result they conclude that while secondary stakeholders such as regulators still have a major influence on environmental initiatives, other factors are becoming increasingly important. The actions management takes in environmental issues are affected by managerial interpretation and the results are influenced by different meanings that managers and stakeholders attach to the environment and how these meanings are negotiated and changed during social interaction and dialogue. Therefore, corporate environmental actions depend on whether stakeholder pressures are adequately identified and how they connect with managers' values and their perceptions of their role and identity. This may result in managers selectively favouring green stakeholders who come closest to their own preferences at the expense of stakeholders who conform more closely to historically accepted norms. Harvey and Schaefer (2001) studied the approach of water and electricity companies towards managing the relationship with green stakeholders (meaning stakeholders with environmental interest). Their main finding suggested that with an institutional power base - government via legislation, environmental and industry regulators - emerged as the most influential stakeholders. Delmas and Toffel (2004) studied the stakeholder influence on environmental management practices. They suggested that many stakeholders - including governments, regulators, customers, competitors, community and environmental interest groups and industry associations - impose coercive and normative pressures on firms. However, how the managers perceive and react to these pressures depends on plant- and parent-company specific factors, including their track record of environmental performance, the competitive position of the parent company and organisational structure of the plant. They list four main institutional pressures that are likely to have an influence on company practices: government pressures, customer and competitive pressures, community and environmental interest group pressures and industry pressure. Plaza-Ubeda et al (2007) applied stakeholder theory to study win-win paradigm and stakeholder integration. They identified the importance of integration of stakeholder

demands in enhanced environmental performance and connected to financial rewards. Gonzalez-Benito et al (2007) studied different variables in stakeholder demands as perceived in industrial companies. They revealed two types of stakeholder pressures: governmental and non-governmental, both of them being affected by environmental awareness among managers, internationalization, industrial sector and company size.

It is notable that in the stakeholder oriented studies on environmental management stakeholder power has been the dominant attribute in the research. The other attributes in stakeholder relationships have not received attention and no descriptive studies have been conducted to identify different attributes in stakeholder relationships. The original idea on CSR from Carroll was based on the assumption of firms as power users, but here the focus has been on studies of stakeholder power. Berry's (2003) study is an exception: he focused on studying how a small community organized itself against a multinational corporate power.

In addition to studying stakeholder influence on corporate environmental responses, models of various kinds have been developed for stakeholder dialogue and engagement in environmental issues (see e.g. Nielsen 2001, Grafe-Buckens and Hinton 1998, Oxley Green and Hunton-Clarke 2003) and the integration of stakeholder values into corporate decision-making (Earl and Clift 1999). Stakeholder involvement and participation have been core terms in environmental management (see e.g. Oxley Green and Hunton-Clarke 2003, van Marrewijk 2003). Stakeholders' interests and concern have meant that stakeholder involvement has become a fundamental aspect of corporate environmental management (Starik et al 1996 according to Grafe-Buckens and Hinton 1998). Stakeholder participation in environmental decision-making has been advanced based on its role in the resolution of conflicts and as a prerequisite for a corporation's long-term success (Oxley Green and Hunton-Clarke 2003). Grafe-Buckens and Hinton (1998) stressed the role of environmental stakeholder initiatives to increase the communication with or involvement of stakeholder issues related to business practises. They described the current practices and proposed a set of recommendations for successful implementation of environmental stakeholder initiatives, including honesty, early involvement and the role of feedback and credibility. Oxley Green and Hunton-Clarke (2003) suggested a typology of stakeholder participation for companies, with particular relevance to environmental issues. They identified three levels of participation: informative, consultative and decisional. Nielsen (2003) stressed that corporations should improve their ability to conduct a positive dialogue on environmental issues with clients and other stakeholders. She suggested a tool for improving environmental communications on environmental issues in general, and with different groups of stakeholders. Earl and Clift (1999) stressed the importance of integrating stakeholders into corporate environmental investment decisions. They presented a model for stakeholder value analysis and methodology for stakeholder identification. Madsen and Ulhoi (2001a) emphasized the role of two-way open dialogue in building the relationship. The dialogue builds awareness of the reasons for

actions and can also result in one party learning about new environmental issues from the other party, or learning about reactions to a new initiative. Forging learning partnerships with the stakeholder system requires transparency. It includes making the decision processes of the company visible to external stakeholders, including the values the decisions are based on. Madsen and Ulhoi (2001a) as well as van Marrewijk (2003) also stressed the importance of transparency in the process of involving the stakeholders. Another example on the stakeholder engagement management models is the stakeholder dashboard as represented by Strand (2008). It is meant for raising awareness and facilitating discussion among the corporations management about the corporation's stakeholders and pulling together stakeholder perceptions.

In addition to stakeholder influence on corporate environmental practices, and developing tools for stakeholder engagement, managerial perceptions on stakeholder importance (Henriques and Sadorsky 1999), the relationship to EMS (Zutshi and Sohal 2004) and single corporation-stakeholder relationship (Kulkarni 2000) have attracted attention. Henriques and Sadorsky (1999) studied whether environmentally committed firms differ from less environmentally committed firms in their perceptions of the relative importance of different stakeholders in influencing their natural environmental practices. The main conclusion of their study supported the idea that there are environmentally proactive firms whose managers perceive all stakeholders except the media as important. In reactive firms no other stakeholder was perceived as important except the media. To quote Henriques and Sadorsky (1999) "what a company is actually doing or has done with reference to environmental issues can describe its commitment to the natural environment". Concrete phenomena in business are environmental management and stakeholder management practices. When discussing the links between environmental and stakeholder management, the focus is on the relationship between the corporation and its stakeholders. In connection to EMS implementation, Zutshi and Sohal (2004) studied the relationship between stakeholder involvement and the successful adoption of an EMS. Kulkarni (2000) studied a single corporation-stakeholder relationship and concentrated on the conflicting interests of a firm and the community. He concludes that information asymmetry across various community segments may perhaps be a determinant of environmental discrimination.

The previous literature and research has stressed that environmental values and demands in business are conflicting and there are many different interpretations of their meanings, either between the corporation and a stakeholder, or between stakeholders. This interpretative nature of environmental values in business has however attracted some attention in previous research. For example, Kulkarni (2000) pointed out that the conflict among the objectives of a firm's stakeholders regarding environmental issues has resulted in a number of environmental disputes. Sharma (2000) studied the different managerial interpretations of environmental issues in connection with corporate choice of environmental strategy. Discussion on different

interpretations of the importance of certain environmental actions and issues in business leads to the need to argue for the acceptability or the legitimacy of actions. Previous authors have pointed out that environmental actions are a source of a corporation's legitimacy. Bansal and Roth (2000) studied the motives for companies' ecological responsiveness. Legitimacy was one of the motives. Their data suggested that legitimacy was directed toward complying with institutional norms and regulations. The firms that were motivated by legitimacy were focused on the stakeholders most influential in articulating legitimacy concerns. Their analysis showed that the main motive was to avoid negative effects, since the discussion focused on what would happen if the firm did not meet the conditions of the stakeholder, not on considering the possibilities in the case of where these conditions are met. Moreover the respondents aimed to "satisfy" - to meet the standards rather than exceed them. The salience of environmental issues might affect corporations' ecological responsiveness. Bansal and Roth (2000) suggested that the salience consists of three attributes: certainty, transparency and emotivity. Certainty is the degree to which the impact of the issue on the natural environment can be measured. Transparent issues are those that are easily attributable to polluting a firm, and emotive issues are those that elicit an emotional response from organisational constituents. Almost all ecological issues are somewhat emotive, but they vary in their degree of emotivity. A firm's *legitimacy* could be threatened by issues' salience because constituents could easily see the impact of the firm's activities on the environment.

In previous studies of stakeholder relations and environmental management, pro-environmental corporate action has been suggested as source of corporation's legitimacy. This study offers another perspective on these issues by studying the rhetorical construction of acceptability from corporate perspective. These types of approaches have not received as much attention in environmental management studies. Recently discursive approaches have been applied in studying environmental conflict situations (see Banerjee 2000, Walton 2007). Here I take another perspective, since I do not focus on a single, explicit conflict situation. As a part of this study the environment's role among other stakeholders is also discussed. In the following chapter I will describe the previous discussion on the topic.

2.2.4 Discussion on environment's role as a stakeholder

As I suggested in chapter 2.2.2, a wide variety of stakeholder definitions have been presented, varying in their scope, but most often stressing the interaction between a stakeholder and the corporation. Although there is some form of consensus on what type of entity can be regarded as a stakeholder, there are some actors whose status as a stakeholder is not considered to be self-evident. From the viewpoint of this study, the discussion of the environment's role as a stakeholder is essential. Discussing its role as a stakeholder has been remarked upon and it is not always widely accepted. Other possible actors whose role as a stakeholder has been questioned are community and management. Phillips et al

(2003) noticed that little has been written about the role of community as a stakeholder. Wijnberg (2000) suggested that in Freeman's approach managers are not named separately but included in employees. He also emphasized that managers themselves prefer to consider themselves as servants of the corporation and its other stakeholders and to see it otherwise would be unethical.

Besides discussing the environment's status as a stakeholder, green stakeholder groups, using stakeholder power instead of the environment, are also identified in the previous literature. A remarkable change took place when the general public realized that the environment in which they lived and thus the quality of life were being affected by the way companies conducted their business (Grafe-Buckens and Hinton 1998). Fineman and Clarke (1996) suggested that there are four broad interest sets that can influence industry's response towards environmental protection and named them as green stakeholders. First, there are bodies whose manifest mission is to care for the planet, including, for instance, green pressure groups. Their methods range from conservative persuasion to moral exhortation or direct confrontation or sabotage. Second, there are regulators who seek to bring about industry's compliance with legislative requirements through coercive and/or negotiative means. Third, there are those who have an indirect interest in industry's environmental performance. They are the ones who are happy to enjoy the rewards of greener services, processes or products although they do not sponsor environmental protection as an end in itself. In this group there are, for instance, financial stakeholders who may gain from the economic attractiveness of a green action or customers who prefer to buy green. Fourth, there are internal stakeholders whose role includes environmental work, such as environmental managers. Carroll (1993) pointed out that there are certain environmental stakeholders, whom he defines as traditional stakeholders with special environmental concerns. He named governments as being the most important, and he names other environmental stakeholders as being environmental interest groups (NGOs), green consumers, employees, investors. Henriques and Sadorsky (1999) suggested that the environmental management literature identifies four critical groups: regulatory stakeholders (including governments and trade associations), organisational stakeholders with the ability to directly impact the corporation's bottom line, (including customers, suppliers, employees and shareholders), community stakeholders (including any community group and environmental organisations) and the media with the ability to influence society's perception of the company. Stead and Stead (1996) argued that nature has many stakeholders representing its interests in business. These green stakeholders are customers, investors, employees, legislators, regulators, litigators, interest groups, lenders and insurers and environmental standard setters.

Especially in relation to environmental management studies, the environment's role as a stakeholder has been discussed. The environment as a stakeholder is not widely recognized. In contrast, when the stakeholder is conventionally defined, the environment is not a person or group that could

express its concerns in verbal terms and exert its power over the company directly. However, some authors have stressed the status of the environment as a stakeholder (Driscoll and Starik 2004, Carroll 1993, Stead and Stead 1996, Madsen and Ulhoi 2001a). Stead and Stead (1996) argued that recognizing the significance of the Earth as a stakeholder is critical in integrating sustainability into the ethical core of organisations. It allows organisations to recognize that the long-term survival of the business and long-term survival of the earth are intricately interconnected. The environment is affected by corporate behavior and therefore it should be counted as a primary stakeholder (Wood and Jones 1995). According to Madsen and Ulhoi (2001a), nature should be considered to be a primary stakeholder because of its physical resources and carrying capacity. Solomon (1994 in Stainer and Stainer 1997) has claimed that it is the environment which is the silent stakeholder in business; it has neither a voice nor a vote in the running of business and society. Carroll (1993) categorized stakeholders into two groups: internal and external stakeholders. In the management of external stakeholders he associates the natural environment with government, consumers and community stakeholders.

Discussion of the environment's role as a stakeholder deals with what kind of entity can be regarded as a stakeholder. Mikkilä (2003) pointed out that the definition of stakeholder has varied from a strictly human category (Phillips and Reichart 2000) to non-human (Starik 1995). Phillips and Reichart (2000) justified their approach by saying that only humans are capable of generating the necessary obligations for establishing stakeholder status. There again, Starik (1995) suggested a stakeholder position for the environment and justified his view with the argument that the natural environment can be regarded as a stakeholder in all organisations, since they all significantly affect or are affected by it, which is no doubt true in many branches of industry and commerce. Lovio (2004) argued out that defining the environment as a stakeholder is as such in the sphere of the wider definition of stakeholder: corporations influence nature and nature can react to the corporation's operation. On the other hand, the environment can be taken into the stakeholder field only through the interpretation of different other stakeholders, since it is silent as a stakeholder. Other stakeholders may have very different perceptions of what is good and necessary for the environment.

It is not the legitimacy of the natural environment that is denied in the discussion, but its power (see Stead and Stead 1996). Driscoll and Starik (2004) argued that the limited conceptions of power that continue to dominate the thought and practice of the stakeholder are a powerful blinder to the importance of many legitimate stakeholders, including the natural environment. Despite nature's unobvious status as a stakeholder based on stakeholder definitions, the natural environment can be affected or affect business operations in actually a very powerful way. Corporations have an impact on the natural environment and the environment is able to react to the impacts (Lovio 2004). According to Stead and Stead (1996) the indirect power of the environment is significant. The representatives have a great deal of power, especially in a collective sense. The environment's indirect power has been

acknowledged since the beginning of the stakeholder approach: Freeman (1983) named environmentalists as one of the stakeholder groups (others mentioned by him are employees, customers, stockholders, banks, government).

The discussion on the environment's role among other stakeholders has focused on disputing the possible stakeholder attributes of the environment, based on which the authors have then wanted to defend or oppose the stakeholder role of the natural environment. Those attributes have been; the possible power of the natural environment, its human capabilities and moral obligations. In addition to that Haigh and Griffiths (2007) argued that in certain contexts (in that case climate change) the natural environment should be counted as a primary stakeholder. Here I take another perspective on studying the environment's role among other stakeholders. My aim is not to provide normative concerns or other arguments for the environment's role as a stakeholder, although I do see its justification. Previous research has not paid attention to the arguments actually used in business to justify or deny the environment's stakeholder role. As a part of this study I focus on the role of the environment among other stakeholders as a constellation of competing arguments. As such, I do not believe that it can be unambiguously stated, whether the environment is or is not a stakeholder. I do not see that the question can be objectively answered but it is rhetorically constructed by social actors in different situations, and depending on it, the answer may vary based on what types of arguments are used. Here I focus especially on identifying the arguments that are used among Finnish business actors to dissociate or associate the environment with other stakeholders.

2.2.5 Criticism towards stakeholder theory

Stakeholder theory has offered a multidimensional framework for discussion of corporate responsibilities, corporate strategies, stakeholder demands and influence and environmental issues in business, as indicated in the previous chapters. It has been applied for different purposes and the manner of applying the theory has varied a lot between the authors. Naturally, due to the strong foothold it has gained in the scientific discussion, it has also been widely criticized. Phillips et al (2003) stressed that the main weakness in stakeholder theory is that it does not provide a specific objective function for the corporation and for being primarily concerned with the distribution of financial outputs. The concentration on group behavior has been criticized in stakeholder theory. Liedtka (1996) pointed out that stakeholder theory has also been criticized for its concentration on the group level. For stakeholder theorists, the interdependence and interaction happens between groups and a dialogue-based process is the foundation for living a moral life. In stakeholder theory, this process is driven by actions of stakeholder groups instead of individuals. Winn (2001 in Cordano et al 2004) pointed out that one important element in developing more complete stakeholder theory is an improved understanding of what motivates individuals to act on an emergent issue, affiliate with an existing group, or to form a new group. It must be remembered that stakeholder groups consist of individuals that

may, for example, move from one group to another. A focus on an organisational level is actually one of the weaknesses of the stakeholder approach. Stakeholder theory assumes that stakeholder groups share common values, and differences between these values may lead to conflict (Cordano et al. 2004). For some time, some stakeholder researchers have recognized the need to understand the impact of individual level constructs on stakeholder behaviour (Cordano et al. 2004) and this individual perspective of stakeholder theory needs to be studied further. Furthermore Lovio (2004) stressed that stakeholders are not coherent actors and it might be wiser to regard a stakeholder rather as a functional role or position than as an actor. The stakeholders are disintegrated groups and almost all the people act in more than one stakeholder role. Indeed, when it comes to environmental issues, the stakeholder groups are not coherent and the consumer, for example, can be divided into different groups based on their attitudes (Lovio 2004). The importance of taking into account the individual and organisational level has also been brought up in the discussion of corporate responsibilities, in which the stakeholder theory has widely been applied. Levels of organisational and individual responsibility can be identified (Takala 2000) and it is reasonable to wonder whether an organisation can be charged with responsibility or whether responsibility always only becomes concrete in individual acts and decisions.

Rowley (1997) pointed out another important angle in stakeholder theory criticism: the way in which a firm responds to stakeholder influence. He stated that a stakeholder theory of the firm requires understanding the types of stakeholder influence and also how firms respond to those influences. An important aspect according to him is to understand that the corporations do not simply respond to each stakeholder individually but they respond to the interaction of multiple influences from the entire stakeholder set. He also suggested that common to all stakeholder categorizations is to focus on individual stakeholder influences and the dyadic ties between an organisation and each of its stakeholders. He argued that corporations actually respond simultaneously to multiple stakeholder influences and therefore suggests a network approach as the basis for stakeholder theory development.

From the viewpoint of my study, the most important stakeholder criticism deals with the role and understanding of values in stakeholder theory. As stressed already in the introduction, talk about values and stakeholder approaches has produced a starting point for the discussion of corporate environmental management and responsibilities. However, they have never before been studied in the same research. Previous authors have also noticed that weakness in the theory and previous research. Cordano et al (2004) pointed out the lack of understanding individual values, thus relating their criticism to the discussion of understanding individual and group level behaviour. They suggested that stakeholder theory assumes that stakeholder groups share common values, and that differences between these values may lead to conflict. For some time, some stakeholder researchers have recognized the need to understand the impact of individual level constructs on stakeholder behaviour (Cordano et al 2004). However, the amount of empirical research has been limited and unable to link value differences between different stakeholder

groups with their differences in behavioral intentions or positions on issues. (Cordano et al 2004). According to Key (1999) today the applications of the stakeholder approach are in fact based on Freeman's (1984) contribution. She pointed out that the approach that Freeman adopts towards values is restricted; Freeman (1984) did discuss the concept of congruent values between the firm and stakeholders, but it is in the context of identifying alliances versus conflict, not as a way of elucidating the process involvement in the stakeholder-corporation relationship. Key (1999) pointed out that there is no real assessment of values suggested in stakeholder theory. Goodpaster (1991) has called for an introduction of ethical values into the use of stakeholder analysis. Brenner and Cochran (1991) have also suggested that for stakeholder theory to be a firm's theory that could replace a neoclassical theory, it needs to include values as part of a behavioral analysis of the firm and stakeholder groups. Bishop (2000) stressed that stakeholder theory fails mainly in explaining what are the "interests" of stakeholders. Wijnberg (2000) criticized especially normative stakeholder theory for the lack of explicit ethical principles and content for the norms providing a useful foundation for managerial decision making.

Furthermore, explaining the interests would also require an understanding of the values of different actors. Although stakeholder theory has widely been applied in studying business operations, and especially business ethics, it lacks an understanding of the different values of different actors (Kujala and Kuvaja 2002). The values are also reflected in the dialogue concerning moral themes. Different stakeholder groups have different values and without paying attention to the values in dialogue, no-one knows what the possible disagreement is about (Kujala 2001). This is also a weakness in the theory, when it is considered from the perspective of corporate environmental management. Environmental issues in business have been characterized as strongly charged with values (Wolff 1998). Wolff (1998) stressed that the aspects that separate environmental challenges from other company challenges are their complexity, since environmental problems cannot be solved by individual actors, given their interdisciplinary nature and being highly loaded with values and emotions. In previous environmental management studies the connections between stakeholder relations and values have not been explored, but the relationship between managerial values and the perceptions of stakeholder attributes has been studied from the aspect of general management (see Agle et al 1999).

2.3 Environmental values in business

2.3.1 Meanings of "value" in business studies

Value is a term that is widely used in business texts and discussion. It is important to notice that the term value is used in various different meanings. Often value is used in the sense of moneterial value and talk of value-adding

refers to increased incomes to some actors. However, in this study the interest is focused on human values: the principles and meanings guiding human decision-making and action. From this viewpoint, various definitions have been given (see e.g. Rohan 2003). To take Louis Lavalley's definition, we can say that the word value applies whenever we deal with "a break with indifference or with the equality of things, wherever one thing must be put before or above another, wherever a thing is judged superior and its merit is to be preferred". They can express our favorable or unfavorable attitude to a certain issue without being compared (Perelman 1982). Reser and Bentrupperbäumer (2005) suggested that there is a broad consensus that values represent important individual and collective investments and judgments about what is truly important, worthwhile, and meaningful – what has value and what are core values or guiding principles in human society. Rokeach (1973) defined values through five features: a value is enduring, it is a belief, it refers to a mode of conduct or end-state of existence, it is a preference as well as a conception of the preferable and it is a conception of something that is personally or socially preferable.

Puohiniemi (2003) suggested that values are meanings related to the real world, guide action, and can be perceived in human attitudes, opinions and deeds. Values, as every other motive, are always related to emotions and information. In values there is a hidden, common understanding on what is important and worth pursuing. Values describe the emotionally laden meanings, the 'value charge' related to different kinds of issues. I take values to mean an abstract concept that adopts different meanings in different contexts. They are meanings that can be observed in the attitudes, opinions and deeds of human beings (Puohiniemi 2003). Airaksinen (1987) suggested that the term value can be used in a broad or narrow sense. In the broader meaning it refers to something that is wanted, needed, appreciated or worth pursuing. In the narrow sense, values are only those things which a reasonable and considerate person would choose based on the knowledge he possesses and the understanding of the consequences of his actions. Vehkaperä (2003) suggested that in business values is often used in its broader meaning.

In business studies, human values have especially been studied in relation to business ethics. Values have been classified in many ways, and quite often they are described merely as moral virtues and principles that are from the viewpoint of ethics considered "good" or "worth pursuing", like justness and equity. For example, Rohweder (2004) suggested that values can roughly be divided into economical and ethical. Economic values are instrumental and related to economic rationalities such as maximizing profits. Ethical values refer to individual perceptions on what is right. The ethical values of an individual and organisation are based on the feeling of justness and duty towards other people and the environment. (Rohweder 2004). However, as this chapter will indicate in the discussion of different value theories, the meaning of concept of human values is more multidimensional. Partly human values are often considered more worth pursuing than other human values. For example, personal success and social status can also be seen as human values, although

they are not usually considered to be moral virtues. Research on values in the field of business ethics has been extensive, but it is not necessary to discuss it thoroughly in this research report, since the interest of my study focuses on environmental values in business, not all the human values in business.

Another area of discussion in relation to which human values have been studied in business is corporate culture. An important perception, also from the viewpoint of the current study, is that different levels of values have been suggested in previous literature: they may be held by an individual or shared in some social or cultural context, like an organisation or a society. Reser and Bentrupperbäumer (2005) pointed out that the term value can refer to fundamentally different phenomena, from individual human emotional response or judgment to shared conviction of how things should be. In a business context, the discussion on socially shared values, has characteristically concentrated on discussion about corporate culture. Schein (1987) has presented a well-known theory on the structure of corporate culture and in this model, values are an integral part. He suggested that corporate culture consists of three levels: artefacts, values and basic assumptions. Artefacts are the visible part of the culture, they can be perceived in the physical and social environment constructed by people. For example, physical space, and spoken and written language represent artefacts. Artefacts are visible, but their meanings and relations are not always as easy to interpret. Values are partly openly expressed and conscious, and partly unconscious meanings in the organisation. They can be tested through the physical environment or group consensus. The deepest level of the culture consists of basic assumptions, which are taken for granted, invisible and subconscious. The basic assumptions deal with human relations to the environment, the nature of human beings, the nature of reality, time and place, the nature of human action and the nature of human relations.

2.3.2 Role of environmental values in value theories

Here I focus on studying environmental values in business as business actors construct them in their argumentation for acceptability. Environmental values have been defined in theories of human values. The most favoured theory explaining human values has lately been Schwartz's value survey (Schwartz 1992; 1994) that has been applied previously in studying values in business (see e.g. Puohiniemi 2003, Niemelä 2006) including environmental values (see Egri and Herman, 2000). For instance Puohiniemi (2003) noticed in his studies on values in business that corporations are guided by quite similar values as individuals.

Values form a circle including both complementary and conflicting values which the corporation must balance. Schwartz's value survey locates environmental values in the field of universalism, in which the motivational content is characterized as understanding, appreciation, tolerance and protection regarding the welfare of all people and nature (Schwartz 1992, Egri and Herman 2000). Thus universalism means respecting and protecting the natural environment and the welfare of all (Schwartz 1992, Puohiniemi 2003).

Puohiniemi (2003) pointed out that corporate social responsibility is actually based on totally contradictory values. The three dimensions: social, environmental and economic responsibility, are based on values that go in different directions. Economic responsibility means making great profits whereas environmental and social responsibility stress taking into account the welfare of other people and the environment. To clarify the role of environmental values among other human values in this theory I will explain the content of Schwartz's value survey in the following.

This theory conceptualizes values in terms of values systems with specific value domains (see e.g. Egri and Herman, Reser and Bentrupperbäumer 2005). The main reason for the development of the theory of the universal content and structure of the values was to establish universals in their meanings - otherwise a comparison of value priorities becomes worthless. (Puohiniemi 1995). Three universal requirements were perceived as roots of values: needs of individuals as biological organisms, requisites of coordinating social interaction and requirements for the functioning of society and survival of groups (Spini 2003). From these three basic goals, 10 motivational value types were derived (see Table 2).

TABLE 2 The ten value types and their motivational contents (Schwartz 1992)

Value type	Motivational content
Self-direction	Independence of thought and action - choosing own goals, creating, exploring
Stimulation	Excitement, novelty and challenge in life
Hedonism	Pleasure and sensuous gratification for oneself
Achievement	Personal success through demonstrating competence according to prevailing cultural standards
Power	Social status and prestige, control or dominance over people and resources
Security	Safety, harmony and stability of society, of relationships, and of self
Conformity	Restraint of actions, inclinations and impulses likely to upset or harm others, or violate social expectations or norms
Tradition	Respect, commitment and acceptance of the customs and ideas that one's culture or religion imposes on the individual
Benevolence	Preservation and enhancement of the welfare of people with whom one is in frequent personal contact
Universalism	Understanding, appreciation, tolerance and protection of the welfare of all people and of nature

In the Schwartz value survey, human values are classified based on the common needs and goals they serve. The theory assumes that many words describing values have approximately the same meaning in different languages and cultures and thus the value is positioned in the same value class in most cultures. In addition to that, the theory assumes that the relationships between different value classes are the same in all cultures. For example, the universal

values and benevolent values are similar to each other and yet the universal values are far from the values related to power, in other words the aims preclude each other (Helkama et al 1998). The Schwarz value survey is described in Figure 4. The value survey illustrates two human facts: if you want to experience something new, you cannot preserve the old and if self is always on top, there is less room for taking others into account. The value survey also illustrates the relationships between the values defined in the theory. The values next to one another are supplementary and the opposing values are conflicting (Puohiniemi 2003)

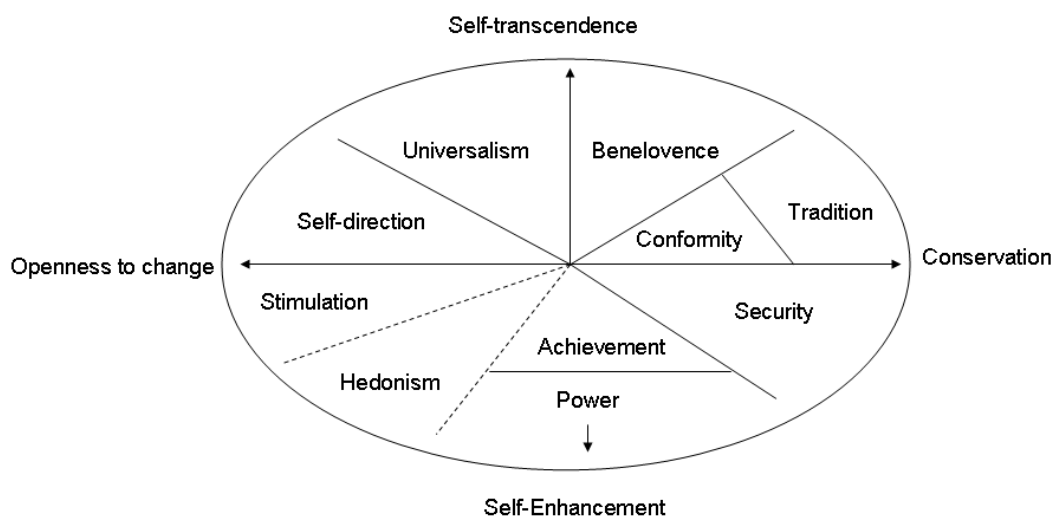


FIGURE 5 Schwartz's value survey (Schwartz 1992, 1994)

Schwartz's value survey has been the dominant value theory during the last decades and it has guided the value classifications in different studies. Before the applications of Schwartz's theory, the type of approach that is characteristic to social psychology was dominant in value studies. It took values as "individually and culturally held beliefs, positions, or evaluative stances with respect to what is important, what is good and bad and what has value for human society, individual well-being, and the world as a whole (Reser and Bentrupperbäumer 2005). The most well-known value researcher from those days was Rokeach (Reser and Bentrupperbäumer 2005). Rokeach (1973) defined value as "an enduring belief that a specific mode of conduct or end-state of existence is personally or socially preferable to an opposite or converse mode of conduct or end-state of existence." He classified values into instrumental and terminal values. Instrumental values refer to beliefs concerning desirable modes

of conduct and terminal values refer to desirable end-states of existence. Moreover, he stressed that values represent something that is personally or socially preferable, but this view of values suffers from the fact that it is extremely difficult to define desirable. There is always the question: desirable for whom? Rokeach based his value theory on studying the classification and relation between terminal and instrumental values. From this theory the idea of instrumental and intrinsic values regarding environmental values in business is still prevailing (DesJardins 2006). There is a dispute over the environment's value: is it instrumental rather than intrinsic in doing business and is making money more important than protecting the environment.

From the viewpoint of this study it is notable that in the most favoured theory on human values environmental values are taken in rather single meaning – as universal values that serve the motivations of understanding, appreciation, tolerance and protection regarding the welfare of all people and nature. There my perception is rather different, since environmental values may serve multiple other motivations in business. They should not be taken as one-dimensional as in this theory. Therefore I focus in my analysis on the multiple meanings given to environmental values in business instead of following a single value theory.

In this study I especially focus on producing an interpretation of environmental value in Finnish business and its culture. Puohiniemi (2002) has noticed that in terms of the previously mentioned Schwartz value survey; benevolence, security and universalism are the three most important values in Finnish society. These values are collective within which environmental values are represented. Therefore environmental values are not incompatible with prevailing values in Finnish society. Helkama and Seppälä (2006) suggested that in 1980s a remarkable change happened in the values of the Finns: the individual values increased compared to the collective values. In Schwartz value survey these values would be self-direction, hedonism and achievement. They are ranked fifth, sixth and seventh place on Puohiniemi's (2002) list. Pohjanheimo (1997 in Helkama and Seppälä 2006) noticed also that collective values in the value circle diminished in Finnish society and individual values, especially to ones supporting achievement and openness to change increased. The notions are interesting when brought into the discussion on values in Finnish business. Despite the trend towards individual values and openness to change, in the corporate culture survey 2006 (Keskuskauppakamari 2006), business managers named securing the continuity of business as the most important value (coming from the owners).

2.3.3 Meanings of environmental values in business

Although environmental issues have been described as phenomena that are strongly charged with values (see Wolff 1998), little research on environmental values in business has been done. Starik and Marcus (2000) stated that future research should devote more attention to individual, organisational and societal environmental values. Environmental management has been characterized as a

context of complexity and uncertainty in which choices have to be made and the consequences of corporate action and different stakeholder views coped with (Shrivastava 1995). Environmental values are described to inform such choices via beliefs and pro-environmental norms (Stern 2000). Hence values can be seen to serve as fundamental moral principles (Bishop 2000) and thus represent more concrete outcomes of morals and ethics in complex decision situations.

There has been discussion on the meaning of the term 'environmental value'. Reser and Bentrupperbäumer (2005) suggested that environmental value holds different meanings in language use. Currently there is a diversity of meanings, understandings and uses of the term 'environmental values' that are not only conceptually and operationally problematic, but also have consequences on effective communication, collaboration and management. They argued that value assumptions, constructs and terminology have become integral to consideration of almost any environmental issue of public salience and concern, from sustainability, to local and global concern about threatened ecological reserves and protected habits. However, there is confusion with respect to the meaning and nature of environmental values and the core environmental constructs such as sustainability and environment. There are also many meanings, contexts and uses of environmental value that are naturally also affected by the complexity and range of meanings attached to the concept of value - value can refer to fundamentally different phenomena, from an individual human emotional response or judgment to a shared conviction of how things should be. In the current discussion, environmental management is often used to refer to overall environmental issues in business (see e.g. Welch et al 2006).

Desjardins (2006) suggested that environmental concerns are legitimately ethical concerns, since they raise a wide variety of value questions that establish norms for how we ought to live. In the discussion of values, a classification into instrumental and intrinsic values is often done. Instrumental value is a function of usefulness. An object with instrumental value has value because it can be used to attain something else of value. An object has intrinsic value when it is valuable in itself and is not valued simply for its uses. According to Desjardins (2006), when we speak about environmental issues, we often refer to intrinsic values. However, appeals to intrinsic value often meet with skepticism. In his opinion we seem to lack the language for expressing intrinsic value. Many people think that such value is merely subjective, a matter of personal opinion such as the expression "beauty is in the eye of the beholder" indicates. Thus, when a measurable instrumental value (such as profit) conflicts with intangible and elusive intrinsic value (such as the beauty of the wilderness), the instrumental value often wins by default. That type of discussion has been prominent in the field of corporate environmental management, since the connection between preserving environmental values and instrumental values, such as making profits, has been about the heart of the discussion.

As pointed out by Desjardins (2006) the nature of environmental values characteristically refers to intrinsic values that are often perceived as subjective

experiences. However, the discussion on the term of environmental value is actually more multidimensional, and also some types of instrumental values are referred to as environmental values. As Reser and Bentrupperbäumer (2005) suggested, the talk about environmental values by many nonsocial scientists in environmental protection and management understands and uses environmental values often as referring to actual features, qualities or components of biophysical systems and environments, in other words in the biophysical environment and ecosystem. Thus environmental management discourse is characterized by expressions such as “auditing the natural values”, “conserving the values” and “managing the values” (Reser and Bentrupperbäumer 2005). The same kind of discourse can also be perceived in the field of corporate environmental management. The concept of environmental value is often connected to discussions of environmental audits and environmental management systems.

Despite their multidimensional nature, efforts have been made to list and classify environmental values. Irvine and Pounton (1988 in Carroll 1993) have presented a list of green values. It consists of 12 values:

- 1) put Earth first: respect nature’s life support systems
- 2) Live within limits: unlimited expansion of self-defeating
- 3) Think in terms of sufficiency: “enough” must replace “more”
- 4) Tread lightly: seek productive coexistence not domination
- 5) Defend diversity: promote variety and culture
- 6) Respect our descendants’ rights: save for future generations
- 7) Design with nature: respect long-term, stable patterns
- 8) Keep things in proportion: human scale for human made systems
- 9) Balance rights and responsibilities: society has value
- 10) Decentralize and democratize: localism and participation
- 11) Tread carefully: technology can have unforeseen results
- 12) Bad means produce bad ends: how is as important as what

The list also refers to environmental values as being more intrinsic in nature, also raising the value questions referred to by Desjardins (2006) that establish norms for how we ought to live.

Stern and Dietz (1994 in Schultz and Zelezny 1999) take another kind of perspective on individuals’ environmental values. They propose value-basis theory for environmental concern which assumes that environmental attitudes are the result of a person’s more general set of values. There are three distinct bases for environmental attitudes: the individual, all people and all living things. Egoistic environmental attitudes are based on beliefs about the effect that environmental destruction may have on the individual, thus “the environment should be protected because I don’t want to breathe polluted air”. Social altruistic environmental attitudes are based on human benefits of human goals: protecting the environment is important because of the long-term consequences it may have on other people. Bio-centric attitudes center on the inherent value of the natural environment; humans should not harm nature

because we are a part of nature and nature has intrinsic rights broader than mere species survival. They thus also noticed the intrinsic nature of environmental values, but also connect environmental values to the personal benefit.

Reser and Bentrupperbäumer (2005) suggested that environmental values can be understood as human values with respect to the natural environment. Based on their study they conclude that environmental values refer to

“individual and shared community or societal beliefs about significance, importance and well being of the natural environment, and how the natural world should be viewed and treated by humans. Environmental values are conventionally understood as more fundamental, and more salient and influential, normatively, emotionally and motivationally, than preferences or attitudes, with such values serving as moral and/or responsibility reference points and touchstones for how individuals and societies should treat the ‘natural’ environment in all of its diversity, at local, system and global levels.” (p. 141)

They also suggested that environmental values can be found within human individuals, institutions and societies, and as expressions and representations across all human activities, relationships and cultural products.

Characteristic to general value studies, previous corporate environmental management studies also concentrate either on values of individuals or on values of organisations. Mikkilä (2003) suggested that values related to business are commonly studied from the perspective of the corporation, or more precisely, from the perspective of managers, as their values are reflected in the ethical behavior or social performance of the corporation. In relation to CSR and business ethics, for example, Klenke (2005) and Hemingway and Maclagan (2004) have studied the personal values of management. The study of environmental values in business has also been based on this belief: studying environmental values of management has been focused on the most. In environmental management the values of environmental leaders (Egri and Herman 2000) and managers (Fryxell and Lo 2003) have been studied for their crucial role. Egri and Herman (2000) studied environmental leaders' personal values in non-profit environmentalist and for-profit environmental product and service organisations. Their results showed that the personal values of leaders in nonprofit organisations were more eco-centric, open to change and self-transcendent than in those of managers in other types of organisations. In general, they suggest that environmental leaders were change-oriented individuals, who were strongly concerned with the welfare of others and the natural environment. Environmental leaders in nonprofit organisations attributed significantly more importance to openness to change and self-transcendence than managers in other sectors. They also had stronger eco-centric values. Fryxell and Lo (2003) studied Chinese managers' environmental knowledge, their values regarding environmental protection, and various types of actions they may take in their companies on behalf of the environment. The study confirmed that environmental knowledge and values influence managers' behavior towards the environment.

Although environmental values of management have been greatly examined, environmental values of the other individuals in a corporation have also raised some interest. The environmental leader can also be some other individual than the actual manager. Bansal and Roth (2000) indicated that the motivation for ecological responses and responsibility was often championed by a single individual. The decision process regarding the issue was often based on the values of a powerful individual or on the organisation's values rather than a widely applied and agreed rule. Personal values can influence a firm's ecological responsiveness. In Bansal and Roth's (2000) study individual concern (meaning the degree to which organisational members value the environment and the degree or discretion they possess to act on their environmental values) for the environment on the behalf of organisational members or owners led to the motivation of ecological responsibility.

As it is on the general management side, in corporate environmental management the concept of values has also been related to the discussion of corporate culture. Dodge (1997) has suggested that when employees share a common set of environmental values and beliefs, they form an integral part of the corporate culture. He especially stressed the need for value change in the greening of organisational culture. Holt and Anthony (2000) studied organisational values from the viewpoint of environmental organisational culture, exploring aspects of environmental culture in two case organisations. They sought to explore the values, attitudes and actions of two organisations and the individuals within these organisations. There was a clear synergy between the values the organisation espouses and those of the individuals within it. They pointed out, moreover, that it might actually be a representation of the values, beliefs and attitudes of society as a whole.

As a related concept to corporate environmental culture, environmental values have also been discussed in relation to the concept of the corporate environmental paradigm (Shrivastava 1995, Andersson and Bateman 2000). The corporate environmental paradigm has been characterized as the collective values and beliefs of an organisation's members about its distinctive attributes. The content of the corporate environmental paradigm would affect how environmental issues are interpreted and acted upon within the organisation (Andersson and Bateman 2000). Shrivastava (1995) proposed that the traditional management paradigm relies on anthropocentrism, an ideology that asserts the separateness, uniqueness, primacy and superiority of the human species. If organisations want to effectively address the ecological degradation, they should use new management orientation that focuses centrally on technological and environmental risks, that is, one that does not treat them as externalities, but as core problems of management. He suggested moving towards a more eco-centric management paradigm. Andersson and Bateman (2000) hold the belief that a shift toward eco-centric management, in which people view nature as a central consideration in operating practices, has emerged in some corporations. This emergence is key to changing the relationship between business and the natural environment. However, the business organisations

vary according to how strongly they embrace values and beliefs inherent in the new environmental paradigm.

Environmental values have also been studied in connection with the implementation of ISO 14001. Hanson et al (2005) focused on the implementation of ISO 9000 and ISO 14001 and, proposed a new model, based on firm core values to explain the differences in success. They studied the implementation processes of quality and environmental management systems in relation to management values. Success in implementing an environmental management system was strongly correlated with a construct of management values with respect to environmental responsibility. Gates (2004) studied values as a part of an ethics commitment process, concentrating on the process and the creation of sustainability through value-based ethics. She stressed that when mere compliance with law or basing the ethics process solely on a published list of values is not enough, then the law and values should be a mutually influential set of principles that become powerful tools to help achieve greater understanding and accountability within the organisation. She also argued that corporate excellence through ethics can be achieved as an ongoing commitment to corporate and personal values. The values of trust, integrity, and quality are the foundation of showing stakeholders that a company is "doing the right thing." Ramus (2005) studied the relationship between organisational and individual environmental values drawing on previous research. She was especially interested in how individual and organisational values might effect individual motivations related to environmental protection and sustainability. She suggests a model describing how the interaction of individual and organisational predispositions toward environmental concerns results in various situations that either support or create barriers to environmental protection.

Van Marrewijk et al (2004) noticed the contextual nature of environmental values in the results of their study. They suggested that a value system develops in reaction to specific environmental challenges and threats: the systems brighten or dim as life conditions (consisting of historic times, geographic places, existential problems and societal circumstances) change. If for instance societal circumstances change, inviting corporations to respond and consequently reconsider their role in society, it implies that corporations have to re-align their value systems and all their business institutions (such as mission, vision, policy deployment, decision-making, people management, reporting, corporate affairs) with these new circumstances. Rohweder (2004) suggested that the values of corporate responsible action can roughly be classified into economic and ethical. Economic values are instrumental and connected to economic rationalities such as maximizing the profits. The target is the largest possible benefit and moral is defined based on the consequences of the action (cost-benefit analysis). An interpretation of business morals holds that the consequences and results of action are important: economical profitability, reputation, and building an image are the most important factors. Ethical values refer to individual perceptions on what is right. They are defined by the sense of duty and justness to other people and nature, taking people and

the natural environment as possessing intrinsic value; morals are based on an obligation towards other people and the natural environment. Morals as such are important as a part of business.

As the discussion above indicates, the study of environmental values in business has been fragmented. Especially the discussion of environmental values either as instrumental or intrinsic values has been central. In corporate environmental management, studying the environmental values of management and connections to corporate cultures has been dominant.

The main findings from previous studies deal with environmental values as attributes of an individual or an organization. In this study I approach the concept of environmental values from another perspective. I take environmental values as linguistically constructed instead of as an attribute of an individual or organization. Similarly to my approach, Hull et al (2003) concentrated in their study on a linguistic perspective of individual environmental values. They studied the terms used by environmental management professionals to describe and negotiate environmental quality, suggesting that these terms are ambiguous and value-laden and used by different people for different meanings. The study was conducted in connection to descriptions of forest environmental quality. Their results demonstrate that the terms used to describe environmental quality are both ambiguous and value-laden. Competing definitions are being debated in scientific and professional literature and these terms (e.g. sustainability) are defined so that it can describe and prescribe many different environmental conditions. My approach is different to theirs in the sense that I focus on environmental values especially from the viewpoint of rhetorical features in language use. I am especially interested in how environmental values are constructed in the argumentation by Finnish business actors. Thereby I am interested in the diversity of meanings of environmental values as suggested by Reser and Bentrupperbäumer (2005).

2.4 Studying environmental values and stakeholder relations in the current study

In Chapter two I have discussed the key concepts in this study: acceptability, stakeholder relations and environmental values. I have suggested that they are all concepts that can, and often are, discussed in ethical frameworks. As a delimitation of this study I have, however, stressed that the aim is not to study the meanings of ethics. As a conclusion I propose that discussing environmental values and stakeholder relations has characterized the field of corporate environmental management. Furthermore, when reviewing acceptable environmental action, value-basis and stakeholder acceptance are often referred to. Despite their self-evident links and crucial roles, the relationship between values and stakeholder relations has not previously been studied in stakeholder literature or in connection to corporate environmental management. Therefore,

concentrating on them has offered a fruitful area for my study of acceptability, they attain a deeper understanding of these two frequently mentioned issues - a common understanding of which is too often taken as self-evident.

As pointed out in chapter 2.2.5, the value dimension has been also one of the sources of criticism towards stakeholder theory. In stakeholder theory, the role of values has so far rather rarely gained attention. In the instrumental sense of the theory, it has been suggested that the corporation should recognize the stakeholders' values in order to promote its own performance. For example, Knudsen and Eriksen (1998) proposed that the values and expectations of various stakeholders are not always easily predictable, thus organisational information processing capability is likely to be a critical element in the firm's stakeholder management abilities. Some studies on values in stakeholder theory field have been conducted. As the basis for their theory of identifying the salient stakeholders Mitchell et al (1997) suggested that the manager's perception of a stakeholder's attributes is critical to the manager's view of stakeholder salience. Therefore the managerial characteristics are a moderator of the relationship between stakeholder and the corporation. As regards their values, managers vary greatly (Hambrick and Mason 1984 in Mitchell et al 1997). Mitchell et al (1997) noticed that especially two values have been suggested to be important in that sense: Greer and Downey (1982 in Mitchell et al 1997) find that manager's values relative to social regulation have a strong effect on how they react to stakeholders covered by these statuses. Another value that has been suggested to be important in the relationship is management's sense of self-interest or self-sacrifice. Although it is quite often suggested that all behavior is ultimately self-seeking social scientists have started to question the common assumption of self-interest and have suggested that people often act in ways that benefit others, even to their own detriment (Granovetter 1985, Etzioni 1988, Perrow 1986 in Mitchell et al 1997).

When reflecting upon values in connection to a theory, we must remember the different meanings of this word. Bishop (2000) stressed that as a starting point for any further development; any worthwhile normative theory will state its basic values clearly. Thus, in connection to different theories, we cannot consider values merely as a question of what kind of understanding a theory provides on the values of different actors, or what kind of tools it gives for creating this kind of understanding, but we must also bear in mind that all the normative theories on business ethics are based on certain value structures themselves.

The aim of this chapter was create an overview on the previous discussion of the core concepts in this study. The meanings of these core concepts are studied as a part of my rhetoric analysis. The detailed research questions will be presented in Chapter 3. Thus the conceptual interest has partly guided the formation of my research questions, together with the content of the data. The methodological orientation brings three more core concepts to this study: social constructionism, rhetoric and argumentation. Chapter three will concentrate on describing these concepts and the research strategy.

3 RESEARCH APPROACH AND RESEARCH PROCESS

3.1 Constructionist perspective on studying corporate environmental rhetoric

The aim of this chapter is to describe social constructionism as the ontological and epistemological choice of this study and to discuss the constructionist nature of environmental issues. A constructionist approach has guided my research process and affected the research questions, data types, analysis process and the form of the results. Unlike studies of realism, constructionist studies do not aim to reveal social reality, but focus on how people construct versions of social reality in the social interaction (Burr 1995). In constructionist studies the researcher is interested in how people in certain settings have constructed reality and what are their reported perceptions, explanations, beliefs and worldview. Thus these types of approaches study the multiple realities constructed by people and the implications of those constructions for their lives and interactions with others. (Patton 2002). Constructionist studies especially assume that the ways in which people understand the world are historically and culturally specific (Burr 1995).

To date, constructionist approaches have not been widely adopted in environmental management studies. In those social environmental studies applying this type of approaches, environmental risks and -problems are perceived as socially constructed and produced in social interaction just like any other social reality (Suhonen 1994, Joutsenvirta 2006). I follow the assumption that environmental issues in business are abstract phenomena and I share the viewpoint of Wolff (1998) regarding the nature of environmental issues in business: he stresses that environmental problems are not objective, but rather they receive different meanings in social interaction. Typically environmental problems are dealt with as natural scientific phenomena (see e.g. Haapala 1999) and the perception of objective reality dominates in the research. Suhonen (1994) has classified environmental problems as societal problems,

which can be studied either from objectivist or subjectivist perspectives. According to the constructionist perspective, environmental problems are recognized only after they are defined as such in the discourse of science, education, media, people, environmental organisations, political parties and even business.

In this study I apply a constructionist perspective on studying the acceptability of environmental management. I take environmental responsibility as an abstract concept, which additionally needs to be considered from the viewpoint of human and social sciences. Reality is understood to be the subjective construction of individuals, who, either individually or acting together with other people, create and sustain the social world through the use of language. In choosing words and producing texts they give different meanings of environmental management. (Berger and Luckmann 1998). According to the principles of social constructionism, I also understand the acceptability of corporate environmental management to be a subjective construction of individuals who create and sustain the social world through the use of language. The perceptions of acceptable environmental actions are constantly changing, depending on the time and place, and they are constantly reconstructed through the use of language.

Current perceptions on social constructionism are based on Berger and Luckmann's (1966) book "The Social Construction of Reality: A Treatise in the Sociology of Knowledge". According to the basic principles of the book, reality is socially constructed: it is taken for granted and produced, reconstructed and maintained in human thinking and action. Knowledge is constructed in interaction and an individual's meanings are constantly in interaction with the meanings of the others, thus creating a common understanding of reality. Human beings are seen as linguistic, social and cultural actors, and the structures of society maintain and change only through their actions. The relationship between individual and society is dialectical: an individual is both the producer and the product of the social world. (Berger and Luckmann 1966). According to Potter (1996), Berger and Luckmann's book provided a systematic argument that the worlds in which we all live are not just there, not just natural objective phenomena, but are constructed by a whole range of different social arrangements and practices. In this study the principles of constructionist research prevail behind the chosen rhetoric approach that will be discussed in the following chapter. The ontological and epistemological assumptions rely on the work of Berger and Luckmann (1966).

Berger and Luckmann's (1966) book has commonly been named as the foundation and classic of social constructionism and their approach has often been applied. It is however notable that social constructionism is an umbrella concept and different applications are being classified into constructionist studies. As Suoranta (1997) has pointed out, these approaches are often associated by a simple family similarity, but the applications can differ from each other. Potter (1996) noticed that constructionism is used with a number of distinct and sometimes contradictory shades of meaning across social sciences. Suoranta (1997) suggested that at least two different interpretations can be

distinguished in social constructionism: moderate (realistic) and strong (radical). According to the moderate interpretation, the objective social world exists and the approach relies on ontological realism, but the knowledge regarding the world is a human construction (epistemological relativism). In radical interpretation the whole world is regarded as a social construction. My study follows the principles of moderate constructionism, as it is based on the assumption that the meaning and content of abstract concepts, like acceptable environmental management, are socially constructed.

In constructionist studies, language is typically perceived as the medium of social interaction. Language does not simply reflect the reality but actively constructs, maintains and produces it. The constructionist approach to language suggests that things do not mean anything in themselves, rather we construct the meaning by using representational systems, concepts and signs. Social actors use conceptual, linguistic and other representational systems to make the world meaningful and to communicate about the world meaningfully with others (Hall 1997). The language that social actors use has power itself that is independent from the user of the language. For example, a researcher (re)produces his research phenomena by choosing concepts and expressions that include multiple hidden and other meanings. Therefore the research process must be openly described to the reader. I do not, however, study the language itself, but I am interested in the meanings produced in texts. The language itself is a research phenomenon for linguists, and I am more interested in the language use in social interaction, what it describes and what the consequences are of language use. (cf. Eskola and Suoranta 1998, Summa 1995). Thus this study does not concentrate on the structure of the language, but on the descriptions and clarification, situations and other consequences constructed through those descriptions (see Suoninen 2002, Potter 1996).

Previous authors have noticed the presence of multiple meanings and different interpretations in environmental language. Hull and Robertson (2000 in Reser and Bentrupperbäumer 2005) characterized the language of nature as neither precise nor value neutral. There exist multiple, conflicting, imprecise, and biased definitions of the terms used to discuss natural environment. These vagaries of language can cause conflict that in turn delays or derails any well-intentioned efforts to restore and manage nature. Conflicts may result when people use the same term to intentionally or unintentionally mean different things or use particular definitions to suppress or promote particular values. (Hull and Robertson 2000 in Reser and Bentrupperbäumer 2005). Typical in the discussions of corporate environmental responsibilities is to distinguish between just "talking the talk", meaning speaking about responsibility and "walking the walk", actually operating in an environmentally responsible manner (see e.g. Joutsenvirta 2006, Kallio 2004). Joutsenvirta (2006) proposed that change has happened in business attitudes towards environmental issues at least at the level of talking the talk, but only some research has been done on the corporate greening at the level of language use. In a similar fashion to Joutsenvirta (2006), my study also analyses the change at the level of language without any ambition to assess their congruence with "real world actions".

In constructionist studies, it is typically thought that the construction of meaning happens in a certain context. That perception also characterizes my study. The acceptability of environmental management has its own meaning structure that is linked with time, place and culture. The perceptions of acceptability are connected to social value systems and socially shared meanings. Previous authors have also stressed the contextual nature of environmental issues. Wolff (1998) held the view that there are no objective environmental problems, as most environmental researchers maintain, but environmental problems are social constructions. The terminology of environmental management tends to take a different meaning depending on the context and players. In this study I focus on two different contexts in which the construction of meaning is perceived to happen: corporate environmental statements and interviews with environmental managers. Both of these will be explained in more detail in chapter 3.3.

3.2 Rhetoric approach of the study

3.2.1 Background for the rhetoric studies

Different types of approaches have been positioned under social constructionism in qualitative studies. Approaches such as discourse analysis, narrative analysis and conversational analysis typically study text or talk from constructionist perspectives (Phillips and Hardy 2002). For example, discursive (Joutsenvirta 2006) and narrative (Ekonen 2007) studies have been connected to constructionist starting points. My study applies the rhetorical framework in studying the acceptability of corporate environmental management with constructionist basic assumptions. *The aim of my rhetorical study is to describe and interpret the rhetorical forms in corporate environmental statements and environmental managers' interviews that are used to produce acceptability and environmental values and stakeholder relations in the argumentation.* The study of rhetoric has hitherto been scarce in the field of environmental management. The use of rhetoric has gained a foothold in academic discussion related to human sciences. However, the uses and traditions are so multiple that it is not a coherent doctrine or method but rather a bundle of different approaches. This chapter introduces the principles and background of the rhetorical approach applied in this study.

I follow the assumption that language has the power to contribute to our understanding of what are acceptable corporate environmental actions (cf. Berger and Luckman 1966). I focus especially on the argumentative features in the studied texts. It means a concentration on the persuasive aspects of the language (Livesey 2002). Rhetoric is typically defined as the art of persuasion or convincing, or as evoking credibility (see Summa 1996, Livesey 2002, Jokinen 2002a). Watson (1995) suggested that rhetoric is all about using language to persuade; not just about the validity of specific arguments but also to persuade

others of our personal validity, credibility and worthiness. Jokinen (2002a) proposed that rhetoric can be understood as convincing the audience of an argument's validity, with the aim to commit the audience to the argument. Billig (1987) has pointed out that rhetoric should not be confined to obviously argumentative or explicitly persuasive communication. Rather, rhetoric should be seen as a pervasive feature of the way people interact and arrive at understanding. Rhetorical argumentation is an essential quality of all language use and a persuasive feature in social interaction, when people aim to accomplish a common understanding.

In everyday speech a distinction is often made between rhetoric and reality: rhetoric is perceived as mere words, and something separate from reality. Thus rhetoric can be considered as additional and unnecessary. Distinguishing between rhetoric and reality is also typical in environmental management. Different types of expressions are used to question the congruence between what the corporations say and what do they actually do (Holliday et al 2002, Laine 2005). Thus in this field the term rhetoric is often considered as a term that is "pure rhetoric", meaning the type of talk that is not serious or truthful (Sakaranaho 2001). However, the linguistic turn that has gained ground in social and cultural studies holds that rhetoric is involved in all processes of human communication and reality construction (Watson 1995) and rhetoric is perceived as an essential feature in all language use (Billig 1987). Human action and talk are not seen as contrasts but both of them are seen as action that sustains and creates reality (Suoninen 2002).

My study joins the school of new rhetoric, which was born under the influence of the linguistic turn, starting from the 1960s (see e.g. Summa 1996). Unlike the everyday thought of pure rhetoric that is not truthful, the school of new rhetoric stresses that a difference between rhetoric and reality cannot be made, but rather rhetoric is a part of socially constructed reality. The theory of new rhetoric is based on the assumption that it is possible and necessary to classify how the credibility regarding certain claims emerges and based on what the commitment to different conclusions happens. As a result a process view on reality is: what is taken as truth at a certain time, is a result of different conversation processes and thus open to question. According to the classical definition, knowledge is a well-grounded belief. When we approach knowledge regarding human action from the viewpoint of new rhetoric, we should ask what are the grounds upon which certain beliefs have gained the position of "well-grounded" and "truth". The well known representatives of this school, Perelman and Toulmin, aimed to provide an extensive theory for analyzing argumentative text or talk and to assess its competence. They were especially interested in the rationality of claims regarding values and held that logic is inadequate in explaining the commitment to beliefs and justifications of values. (Summa 1996)

This study concentrates especially on the rhetoric of argumentation and on the role of argumentation as the source of credibility in the footsteps of Perelman (1982). In the analysis of argumentation the interest is focused on what could be acceptable, assuming that some preconditions for agreement

exist between the speaker and the audience (Summa 1996). Argumentation consists of the means and ways that are used to make claims credible and to commit the audience to the claims. The aim is to get the support of the audience for the claim represented (Leiwo and Pietikäinen 1996). Hallamaa (1998) distinguishes between practical and moral argumentation. According to his perception they both contain norms and values and are thus similar. In both of them the speaker appeals to the facts and values, getting support from norms and resting on certain basic assumptions. The difference is that in moral argumentation values, norms and basic assumptions contain especially moral dimensions, including assumptions on what is a good human life and how people should treat each other in order to behave in the correct manner.

As suggested above, new rhetoric means an interest in studying language use. The field of new rhetoric is, however, very heterogeneous and a commonly accepted theoretical model cannot be found. Thus the approach does not offer an unambiguous, clear research method. It can be understood as a loose theoretical framework that allows opportunities to use and develop different methods for analyzing texts. The theoretical home of rhetorical analysis is often said to be in the tradition of social constructionism (Jokinen 2002, Sakaranaho 2001) that also characterizes the starting points of my study. However, typical features of rhetoric analysis have been described in the literature. Generally, the interest in creating credibility through argumentation and unspoken meanings in texts has been described as the focus of rhetoric analysis. Creating credibility by argumentation refers to the basic principle of rhetoric analysis: in rhetoric analysis the aim is to consider the means that are used to make different claims credible and to create a commitment to them. (Summa 1995, Jokinen 2002a). Jokinen (2002) suggested that the aim of argumentation is to defend the position of the speaker and to weaken or criticize the position of the opponent. In rhetoric analysis the interest also focuses on the unspoken meanings in the text. Fairclough (1992 in Vihinen 1996) has suggested that from the rhetorical perspective the text has to be read as choices of possible systems that structure meanings. It is not only what can be illustrated from the text that is essential, but also what is not said in the texts. In each argument the counter argument can implicitly be read (Sakaranaho 2001).

As a methodological approach, rhetorical analysis is related to discourse analysis. As discourse analysis, new rhetoric can also be understood to be a loose theoretical framework, in which it is possible to use and develop different analysis methods for texts. Both the approaches share an interest in how social actors use language as target-oriented action in different societal situations and how social reality is constructed in language use (Sakaranaho 2001). An extreme suggestion has been that argumentation analysis deals only with analyzing the speech acts in discourses (Van Eemeren ja Grootendorst 1987, 1992 in Leiwo and Pietikäinen 1996). However, despite the common factors and basic assumptions, discourse analysis and new rhetoric are not synonyms. There are remarkable differences between these two approaches that are meaningful in their different applications. First, new rhetoric differs from discourse analysis in stressing the interactive nature of language and taking into account the

audience at whom the speech or writing has been targeted (Jokinen 2002). The second difference between these approaches is that the history of new rhetoric goes back to classical rhetoric, whereas discourse analysis has its background only in the linguistic turn in 1950s. Jokinen (2002a) clarified the differences between rhetorical and discourse analysis: in rhetoric the focus is first of all in the formation of the statements and in the consideration of the audience-relationship whereas in discourse analysis the language use is connected to the cultural production of meanings.

Corporate environmental management has been characterized as a field in which different interpretations prevail. For example, Roome and Wijen (2006) characterized corporate environmental management as a field for different actors to resolve different perspectives and to make choices. Language has a powerful role in that process, meaning what is presented as desirable, good or as the best solution in terms of language used. Linnanen (1999) pointed out as a result of his research that rhetoric has a significant role in environmental management. According to him, the issue of rhetoric in selecting the right words of probing what people ought to believe, has a central role in the perception and evaluation of environmental issues. Some scholars have stressed that the study of rhetoric is especially appropriate in situations of conflicts. Sakaranaho (2001) stressed that Kenneth Burke's theory of rhetoric is one example of a suitable application in situations where there are conflicts between people. In the situations of complete enmity or disagreement there is no room for rhetoric. I do not make such a distinction between different situations, but rather stress the role of argumentation in gaining the voluntary commitment of the audience to arguments on the basis of their grounds of acceptability (Summa 1996).

As the discussion above has indicated, rhetoric approach can be applied in multiple different ways for studying corporate environmental management. Based on previous authors I have suggested that it does not offer a ready method for analyzing texts, but new rhetoric can be understood as a loose theoretical framework, in which it is possible to use and develop different analysis methods for texts. In this study I have developed a method for studying the rhetorical production of acceptable environmental management in Finnish business based on lessons from the school of new rhetoric. In chapter 3.3 I will describe practical implementation of the study as well as the rhetoric analysis method used in this study.

3.2.2 Framework of the rhetoric analysis

First, it is important to notice that my study approach is from the field of interpretative studies in business. As suggested by Phillips and Hardy (2002), my approach assumes that texts are not meaningful individually: it is only through interconnection with other texts, the different discourses on which they draw and the nature of production, dissemination, and consumption that they are made meaningful. I am interested in studying the meaning constructed between reader and text. My aim is not to reveal the intentional meaning (Hall,

1997) of the text, i.e. what the writers actually meant when writing the text. Rather the focus is on the construction of meaning in the interaction between reader and the text.

The framework for my rhetorical approach is based on four main principles that have guided my approach to data and to analysis. These principles are: openness, contextuality, constructionistic perception of language and a value-laden approach (see table 3).

TABLE 3 Principles of the rhetoric analysis

Openness	It is possible to represent different arguments that, while they may be conflicting, all of them are arguable. (Billig 1987).
Contextuality	Conceptions of acceptable environmental management are always connected to the social set of values and meanings that our social reality contains in certain time and place.
Constructionist perception of language	Language creates and sustains individually interpreted realities
Value-laden approach	Argumentation is value-bound in all the contexts

The principle of openness refers to an argument represented by Billig (1987): he described openness as a possibility to present different arguments that, while they may be conflicting, all of them are arguable. Thus finding just a single correct solution, as required by logic, is impossible. By applying the rhetoric approach, I am interested in the possibility of finding alternative views that Billig (1987) described as especially characteristic of political, ethical and juridical questions. Billig (1987) also connected the dilemmatic nature to the principle of openness: for each claim, value, or principle, a counter claim, value or principle can also be found, that can be as credible. A consequence of the openness is that argumentation aims to add the credibility of a certain claim and respectively to reduce the credibility of the competing arguments (Jokinen 2002a). In rhetoric argumentation contradictory claims can be sensible. In my study this principle means that in the data different arguments can be presented for acceptable environmental management and these arguments can be competing, but all of them arguable. Thus my interest has been on finding competing realities in the texts I have analyzed. As described by Perelman (1969), in the argumentation we live in a world of likelihoods: the aim is to increase or decrease the credibility of certain claims, since it is continuously possible to dispute about its starting points and the rules of reasoning regarding it.

According to the principle of contextuality, conceptions of acceptable environmental management are always connected to the social set of values and meanings that our social reality contains in a certain time and place. These conceptions change and develop over time depending on the culture. This study locates arguments in a historical and social context, by which we refer to the particular actors, relationships and practices that characterize the situation

under study (cf. Phillips and Hardy 2002). Moreover arguments get their meaning in a certain context. Kakkuri-Knuuttila and Heinlahti (2006) stressed that arguments are always contextual: the surrounding environment for instance, the prevailing concepts define what types of arguments are allowed. In different situations the same expression can be interpreted in different ways. Understanding the argument is possible in its context and the same justifications can support different, even conflicting claims, when the basic assumptions are different between the arguments.

In my study the situations in which the data was produced form the immediate, situational context that refers to historical and social context, and defines particular actors, relationships and practices that characterize the situation under study (cf. Phillips and Hardy 2002). Thus this study focuses on two different interpretation contexts: between the reader and published environmental statement and interview situation, in which data is produced by the interviewer and interviewee. Fairclough (1997) identified two different levels of contexts: the situational context, meaning the immediate communication situation and the more extensive societal and cultural context. In this study the societal and cultural context is the Finnish business culture. Finnish business culture as the societal and cultural context in this study means that I produce especially a Finnish interpretation on acceptable environmental action. Finnish business culture has its own characteristics when analyzed from the viewpoint of responsibility. In many sources it has been identified as the one the leading countries in the terms of CSR and sustainability management as I explained in chapter 1. The data that I use here is a sample from Finnish business, and it reflects the societal values in Finland. Therefore I connect the discussion on environmental values in the final chapter to value studies on Finnish society.

The third principle of my rhetoric approach derives from the basic assumptions of social constructionism and stresses the constructionist perception of language. My study follows the principle that language creates and sustains individually interpreted realities, and focuses on what is represented as a desirable, good or as the best solution in terms of language. Language does not simply reflect the reality, but actively produces it. I am interested in the consequences of language use – human action and knowledge production always occurs through language use one way or another (Summa, 1996). By taking the rhetorical approach I hope to be able to identify taken-for-granted arguments in the field of environmental management and thus possibly to question the talk of the acceptability of environmental management. Although I focus on rhetorical features in language, I do not claim that rhetoric is the only way to construct reality in this data. As pointed out also by Lehtimäki and Eriksson (2001), I rather see it is one way among others. However, I share the viewpoint of those researchers who have stressed that in the use of language, rhetoric is always present (Summa, 1996). Very different types of language use can thus be studied from a rhetorical perspective: it always contains different claims that defend, justify or disagree with something (Antaki 1994 in Jokinen 2002a).

The fourth principle assumes argumentation as a value-laden phenomenon. Thus I presume that in argumentation certain types of values are produced. The considerations of values as rhetoric devices have been characteristic in rhetoric social psychology. Billig (1987) suggested that from this perspective values can be used for different purposes and the meanings connected to, for example, freedom and equality can vary. For example, equality can be presented either as an attained fact or it can be used to justify the repression of women. Thus this principle also connects to openness: for each value in argumentation a contradictory, but equally credible viewpoint can be presented. Perelman (1982) suggested that a common understanding on certain values can be gained and defended in the argumentation. One of his aims was to develop a theory on how the credibility of certain value conclusions is constructed. Thus he represents an opposite viewpoint compared to Billig's (1987) who took values as devices of argumentation.

Analyzing the speaker-audience relationship has been in focus in many rhetoric studies. It has been suggested that in rhetorical studies, the audience is one of the central concepts and the research subject (Pesonen and Lassander 2001) and that the speaker-audience relationship is one of the central features in the argumentation: the talk aims at committing a certain audience to something (Jokinen 2002b). Burke (1950 in Pesonen and Lassander 2001) suggested that one of the main aims in rhetoric is to attain the acceptance of a certain audience and to persuade the audience to identify with the interests of the speaker or the writer. Cheney et al (2004) pointed out that the audience has become more complex in moving from the classical rhetorical situation with a clearly defined orator and audience to contemporary rhetoric in which messages are removed from their sources and audience boundaries are unclear and shifting. Additionally, in current discussion it has been stressed that the credibility of a certain argument depends on the receiver. What assures one audience, does not always assure another (Jokinen 2002b). An essential part of Perelman's (1982) theory of argumentation also includes the audience-speaker relationship. Argumentation has been described as addressed communication that is always connected to at least some level of the consciousness of the audience. He defined audience as the group that the speaker wants to influence by his argumentation. Perelman separated a universal audience (undefined audience, every discerning human being) from a particular audience (limited audience, the structure is known beforehand, and special expectations and interests can be appealed to). He suggested that appealing to a universal audience requires more rational and assuring argumentation, whereas a particular audience can be persuaded to commit to a certain claim by appealing to the particular interests and tendencies of the group. The concept of a universal audience is according to Perelman, however, contextual: what types of meanings it attains is related to cultural and historical factors and to time (Summa 1996).

Although discussion on speaker-audience relationship has received attention in rhetoric theories, I do not focus on analyzing the assumed audience as such. I analyze the speaker-audience relationship from another viewpoint. My research questions deal with the credibility of the speaker to present itself

as credible to the audience and what type of a relationship the speaker describes between the audience and other actors (stakeholders). From the viewpoint of the topic of current research I found these themes to be more interesting than analyzing the assumed audience in the texts. However, conclusions are drawn on which different rhetoric forms would convince what types of audiences.

The aim of rhetoric analysis has been described so as to consider the means that are used to make different claims credible and to create commitment to them. (Summa 1995, Jokinen 2002a). Although rhetoric approach does not offer a ready method for that type of analysis, but only a loose framework, different authors have presented classifications of means or tactics for argumentation. Early on Aristotele represented three levels of the means for persuasion. The classification has also strongly affected current discussion on argumentation tactics. According to Aristotelian rhetoric the means that a speaker can use for persuasion can be classified as *ethos*, *pathos* and *logos*. *Ethos* describes how the speaker presents himself to the audience and thus concentrates on the interaction in the discussion and argumentation process. It deals with the speaker's justification of presenting to the audience and assuring them of the good intentions of the speaker. In addition, *ethos* explains why it is reasonable to take that claim into account. *Pathos* deals with the means that are used for preparing the audience to listen to the speaker, and also thus deals with the interaction in the argumentation and discussion process. *Pathos* refers to means that are used to decrease any obstacles to communication. That type of persuasions deals with the emotional aspects in argumentation. *Logos* deals with the logical structures of different types of arguments for a certain claim and thus with the abstract content of the claim. That type of argumentation is typically rational and deals with decreasing the rational obstacles for communication. (Summa 1996, Palonen and Summa 1996).

After Aristotelian times, the school of new rhetoric has presented different types of classifications of argumentation tactics. The most well-known and widely applied is Perelman's (1982) theory of argumentation, in which the basic idea is creating a distinction and association between two or more issues. Perelman aimed to develop a theory for analysing texts. He especially concentrated on value conclusion and stressed that the mutual understanding of values is created through argumentation (Summa 1996). I initiated my rhetoric analysis by applying some of the elements in Perelman's theory of argumentation and I will present in the following the basic principles of the theory. Perelman's theory of argumentation is a classification of the different ways, by which a claim or a thought is made credible and commitment on them is being created. The interest is to target how language is used as a means for convincing. As the starting point for each argumentation situation, the theory assumes the tacit pre-contracts that deal with the justifications for value conclusion and seeing things as real. Perelman's (1969) theory of argumentation classifies argumentation tactics into *liaisons* and *dissociations*. Using *liaisons* means associative argumentation, creating connections between different phenomena. The theory describes three types of *liaisons*: quasi-logical

arguments, arguments based on the structure of reality, and arguments that establish that structure of reality. Quasi-logical arguments can be understood as comparisons to logical, mathematical and formal thinking. Arguments that are based on the structure of reality depend upon liaisons existing among elements of reality. Thus these both appeal to circumstances that are already assumed to be known and testified. Arguments, which establish the structure of reality are those which, starting from a known specific case, allow the establishment of a precedent, model or general rule, such as enabling reasoning by model or example. They may either associate and thus indicate the similarity with something else (usually something that is more well-known) or they may indicate the circumstances as a particular case.

If arguments are given as dissociation, they aim at separating elements which language or a recognized tradition has previously tied together and thus it structures information in a new way. Dissociation is fundamental for every reflection which, seeking to resolve a difficulty raised by common thought is required to dissociate the elements of reality from each other and bring about a new organisation of data. In dissociation, different sides are separated in the phenomena and they are proportioned to each other or some other phenomena. For instance, real and apparent sides can be separated by using the concepts of theory and practice. This type of argumentation breaks the conventional structures of concepts and phenomenon and the value of the issue can be increased or decreased by seeing it either as the real or apparent side. (Perelman 1982).

In addition to Perelman's theory, Potter's (1996) idea of roughly categorizing the arguments based on the person who is speaking or on the theme that is spoken about has gained attention (see e.g. Jokinen 2002b). Jokinen (2002) suggested that it is easier to get support for a claim in the case when its presenter is trusted than for a claim when the presenter is perceived somehow as precarious. If the argumentation tactics deals with a presented argument, it means reasserting the claim and making it look as truthful or otherwise worth supporting. Potter (1996) proposed that rhetoric has also offensive and defensive dimensions. A description will work as offensive rhetoric in so far as it undermines alternative descriptions. It may be constructed precisely to rework, damage or reframe an alternative description. On the other hand, the description may provide a defensive rhetoric depending on its capacity to resist discounting or undermining.

As Jokinen (2002) has proposed, no common listing of rhetoric tactics can be presented, since argumentation never takes place in a vacuum, but its nature is contextual. Since the audience and the parties of interaction change, we cannot assume that the argumentation tactics would work in the same way in all the contexts. Furthermore in my study, contextuality is one of the main principles in applying rhetoric approach that means that I analyze the arguments as represented and constructed between the reader and the data that I take here as the primary, situational context. Identifying arguments based on one simple listing of them was not my aim. Although I initiated my analysis according to Perelman's theory of argumentation, I also used a wider range of

authors as a source for identifying the arguments. Thus I had an opportunity to also consider whether the types of arguments can be found in this data that have not been previously stressed.

Due the viewpoint of contextuality and the impossibility of representing a simple listing of rhetoric tactics, I applied in my analysis the simple structure of an argument. I first analyzed the claim in the text and asked what one should believe based on that text. I then analyzed what types of justifications are given for the claim in the text, meaning the basis for the credibility of the claim. For instance, Kakkuri-Knuuttila and Heinlahti (2006) described this type of simple structure of an argument, as consisting of two main parts: a claim and its grounds, the primary task of which is to increase the credibility of the claim. Based on the interest of my study and the methodical principles, I then also analyzed the environmental values used or produced in the text. In the following chapter I will describe the actual analysis process and give examples on the tables I used in the analysis of claim, justification and value.

Based on the principles presented in this chapter I then created a framework for my analysis. It consisted of analyzing the claim, ground and environmental value in each extract picked from the data. The analysis process is described in detail in chapter 3.3.3.

TABLE 4 Example of the analysis table

EXTRACT NUMBER	CLAIM	GROUND	ENVIRONMENTAL VALUE

3.3 Research process

3.3.1 Data selection

The aim of this study is to describe and interpret the rhetorical construction of acceptable environmental management from the viewpoint of Finnish business actors. As the main reason for that interest was my perception that corporate environmental management studies have characteristically concentrated either on single industries, most often on the forest sector, or on case studies in some corporations. I hoped to find a wider range of argumentation by focusing on Finnish business. However, the decision also set some challenges for the selection of the data. I decided to focus on a group of corporations who expressed commitment to environmental responsibility, since I found them to be the most interesting for their often longer background in environmental management. I also found them most likely to have implemented systems and strategies for environmental management and thus possibly gained a position as forerunners in their own industries, showing guidelines also in the

development of corporate environmental practices in their own industries. Thus my selection criteria dealt with my interpretation of the green positioning of the corporations. Saha and Darton (2005) have suggested that different companies have adopted a green position within the total market. It is a company's green positioning which represents their green image that is perceived by the public. How much they communicate green credentials to the public, whether accurate or not, has a significant effect on their green position.

I based my choice on three criteria: the results of the national CSR/environmental reporting competition, the list of Finnish corporations in the Dow Jones Sustainability Index and the list of EMAS-registered (Eco-management and audit scheme, regulation number 761/2001) organisations in Finland. In the national reporting competition, responsibility and environmental reports are annually evaluated and the best reports are rewarded based on the evaluation. However, I do not suggest that objective criteria for defining the forerunners in environmental management could be developed, but rather these three criteria provided me with a framework for finding interesting data. I went through the national reporting competition starting from the 21st century and selected the rewarded corporations. I also chose all the corporations listed in the Dow Jones Sustainability Index and the corporations whose sites were EMAS-registered at the time. To find EMAS-registered corporations in Finland I went through the list of EMAS-registered sites in Finland. I left out the subsidiaries of the larger corporations that were on the list already and the corporation that was a part of the international group since the interest of my study focuses on Finnish business culture. Based on the selection criteria, I found a group of 25 corporations. The corporations are listed in annex 1. These corporations operate in many different business sectors: forest industry, retail, shipping, food, chemicals, metal, steel, energy, waste management and telecommunications. Mainly they are large corporations, but as can be noted from the list, some SMEs can also be found in the list.

3.3.2 Data production and schedule of the study

In Table 3 I have described the schedule of the research process. The study was done during the years 2003-2008. A break in the research occurred from November 2005 to January 2007, due to time spent on maternity leave.

TABLE 5 Schedule of the research project

Spring- Autumn 2003	Research plan Familiarization with research topic
Spring 2004	Conceptual and theoretical choices
Autumn 2004	Methodical choices Preliminary data and list of corporations
Spring 2005	Collecting environmental statements Preliminary analysis of environmental statements
Autumn 2005	First interviews Analysis of environmental statements
Year 2006	Maternity leave of researcher
Spring 2007	The rest of the interviews Preliminary analysis of interviews
Autumn 2007	Analysis of interviews Writing research report
Spring 2008	Writing research report

As indicated in Table 3 I first collected the environmental statements from the chosen corporations in spring 2005. I then started to conduct the interviews with ten managers from nine of the same corporations. The first part of the interviews was done in autumn 2005 before my maternity leave, and the rest in spring 2007, after my maternity leave. In the following chapters I will describe the structure and the content of both, environmental statements and the interviews. In rhetorical studies the data might be different. However, it is essential that the data is analyzed as textual data and as a sample of talk in a certain situation. I approached both the data types as argumentative texts in which certain types of view on acceptable environmental management in Finnish business are produced.

As suggested above, I was interested in studying the argumentation from a Finnish business actors' perspective. Based on three criteria I decided to analyze the data from 25 different corporations, in order to be able to interpret the corporate perspective on the rhetorical construction of acceptability. In addition, some other types of data could have been used in this study, but from the corporate perspective, this type of data seemed the most fruitful to study. Having interviews with managers who are not responsible for environmental issues would have offered interesting data for a comparative study. The scope of the doctoral thesis, however, also prevented me from concentrating on it at this point.

The first part of the data analyzed in this study consists of published statements regarding corporate environmental responsibility. I collected all the published statements regarding environmental management and environmental issues from the latest environmental/responsibility reports and the internet pages of the chosen 25 corporations. In some cases I did not find their environmental policy from these sources and contacted their environmental manager to request their environmental policy. I found

altogether 62 statements regarding environmental management. They were different types of statements: environmental policies, values, principles and sustainability and environmental strategies. I found an environmental policy from each of these 25 corporations. It may be explained by the perception that they all have built an environmental management system according to ISO 14001 or EMAS. Almost all of them had also published other statements that deal with environmental management such as environmental or sustainability strategies. A list of the analyzed statements is represented in appendix 1. It is notable here that both the ISO 14001 standard and EMAS-regulation set similar types of requirements for the content of environmental policy. These requirements deal with the consistency of the company's operations, commitment to continual improvement and environmental legislation, framework for environmental objectives and targets, documentation, maintenance and publicity. (Eco-management and audit scheme, regulation number 761/2001, International standard ISO 14001 2004). They may explain the common use of, for instance, the terms commitment and continual improvement in the published environmental policies.

I collected the first statements in spring 2004. I conducted a preliminary analysis of these statements. Thereafter I still updated the selection criteria in order to choose which corporations' statements were to be analyzed. I collected the final group of statements in spring 2005. At that point I discarded the statements from 2004 and updated all the information in the published statements in 2005. I found environmental statements particularly interesting to study, since they are the most visible corporate environmental communication. In these statements the corporations themselves describe and define their environmentally responsible action and react to societal change in environmental protection. Saha and Darnton (2005) pointed out that through their external environmental communication many companies would like to be seen as green. Company decision makers are increasingly communicating "green" credentials about their products, services, processes and activities to the public through marketing and promotion, and company policies and reports. These expressions of green improvements may or may not be accurate. (Saha and Darnton 2005). However, in this type of constructionist approach the accuracy of the communication is not under consideration.

The second part of the data was produced in interviews with environmental managers from a part of the corporations whose statements I had studied. I interviewed altogether ten environmental managers. One of the interviews was a pair interview, thus the total number of interviews was nine. The framework of qualitative studies does not offer guidelines for how to choose the person to be interviewed. Therefore I based my selection criteria on the interest of my study: since I was interested in studying the rhetorical construction of acceptable environmental management from the viewpoint of Finnish business culture instead of, for instance, concentrating on the argumentation on a single industry I tried to get interviewees from different types of organisations among the 25 chosen corporations. I contacted the environmental managers working for corporations in different industries and of

different sizes. Each one of the interviewees dealt with environmental issues as the main responsibility in their work. Five of them had the title of environmental manager, one the title of environmental and safety manager, another of service manager, one of EHS-communication manager, another the title of development manager and still another of program manager.

As suggested by Alasuutari (2001), qualitative interviews are typically free in form and they are not planned in detail before the interview. The interviewer has however a list of topics that should be dealt with during the interview. There are different types of interviews: structured, theme interview and open-interview (Tuomi and Sarajärvi 2002, Eskola and Suoranta 1996). Through using different types of interviewing methods, different types of phenomena can be studied and responses to different types of problems can be found. Different types of interviewing methods have a different relationship with theories that describe the research phenomenon and the theoretical assumptions behind the research method (Tuomi and Sarajärvi 2002). The forms of these interviews vary from traditional question-answer types of interviews to more conversational types of interaction situations (Eskola and Suoranta 1996). In the conversational type (open interviews) the interest focuses on the different meanings given by the interviewer and interviewee instead of understanding an expression as representing a common and shared meaning to all the people. As an interview form, an open interview is closest to a natural conversation situation. The interviewer and interviewee discuss a certain topic, but the same themes are not dealt with with all the interviewees (Eskola and Suoranta 1996).

We had the first interviews in summer 2005, before my maternity leave, and the rest in spring 2007, post-maternity leave. In the interviews I followed the approach that is typical for constructionist studies. I perceived the interview data as produced together in the interaction of interviewee and interviewer. In this interaction the features of acceptable environmental management are constantly being produced by both the speakers. Thus the interview data is not "gathered" by the interviewer but her role is seen as an active producer of reality as well and thus she contributes to the content of the data. The interviews were characteristically open interviews. They consisted of a great deal of questions and comments that clarified the replies and comments of the interviewee. To be more specific, the structure of these interviews followed the principles of a discursive interview as defined by Alasuutari (2001). He suggested that a discursive interview is not an actual interviewing method, but rather a way of viewing the data of a qualitative interview: the interview is regarded as a sample of talk in an interaction situation. In this type of approach the interest is not targeted at the information given by the interviewee but the aim is to gather talk samples in different contexts. In the interview, the people, including the interviewer, are producing material for later analysis. The challenge for the interviewer in this type of interview is to remain on quite an abstract and open level in the formation of questions and not to lead the discussion in a certain direction. Asking for concrete examples is one way to produce interesting data. Thus I followed the principles of open interviews from a discursive perspective. The questions used are open and the task of the

interviewer is to deepen the interview based on the answers the interviewee gives (cf. Tuomi and Sarajärvi 2002).

In the interviews my aim was to give the interviewees the possibility to talk about their corporation's environmental action and stakeholder interaction regarding environmental issues as openly as possible. Thus in the interview data the interviewees talk for long periods that are often broken only by short, specifying questions and affirmative remarks by the interviewer. As these types of studies stress the interview situation as a context in which the interviewer and interviewee construct acceptable environmental management, it is notable that my presumptions on the subject under study have also guided my remarks and questions in the interviews. That is also one of the possible risks in the data, in the production of which the researcher herself also participates. Due to education and experience in this field I as the interviewer may have had some unconsciously shared meanings with interviewees that may have restricted the production of the data. However, I found the interview data especially interesting to study as a contrast to environmental statements. The interviews offer an example of a different type of language use and argumentation than the published statements, in which the language and expressions are carefully planned.

Following the above mentioned principles, I concentrated on three main discussion topics during the interviews, but I did not prepare a list of detailed questions beforehand. These topics were not dealt with in the same order with all the interviewees, nor were similar questions presented to all the interviewees. Thus the structure of interviews was different and the same pattern of questions was not repeated. I was conscious and alert to not leading the discussion and let the interviewee express his/her insights. However, each time, at the beginning of the interview, I asked the interviewee to describe his background as an environmental manager, in order to create trust and an open atmosphere for the interview. I would ask them to describe for example

- their educational background, and
- under what kind of circumstances they had become an environmental manager, etc.

After a short discussion of their background, I asked the interviewees to describe their environmental management and stakeholder interaction in environmental issues. I was interested in a discussion of environmental responsibilities and practices in the corporation. In that part I asked them to describe

- what types of environmental actions the corporation has taken
- reasons and motives
- what types of decision making situations the interviewees meet in their daily work
- concrete interaction situations with the stakeholders
- what types of decision making situations and possible conflicts they have faced in stakeholder interaction

I also asked the interviewees to compare their own corporation with the other corporations and asked them for example to

- assess the strengths and weaknesses in environmental management
- assess the future development in environmental management
- and finally, whether there was something important on their mind that we had not yet discussed

I recorded the interviews and had them transcribed. The interviews lasted from one to two hours and as transcribed text they formed texts of 10 to 20 pages.

3.3.3 Data analysis

In this chapter I will describe the analysis of my data. First, I will describe the empirical research questions. Second, I will describe the actual analysis process. As described in chapter 3.3.2 I had two different types of data in this study: published environmental statements and interviews with environmental managers. I analysed both the data as argumentative texts, in which versions of acceptable environmental management are being created. I followed the constructionist interpretation of interview and viewed the interview as an interaction situation in which an interpretation of reality is being produced and constructed. Interaction opens a new perspective on social reality. I also analysed published environmental statements as cultural products of these corporations. Holt and Anthony (2000) have suggested that published statements can be studied as cultural artefacts of the corporations.

The aim of my rhetorical analysis was to separate the argumentation tactics in corporate environmental statements and in interviews to find what type of language practices are employed in seeking to produce acceptable environmental management and especially what type of stakeholder relations and environmental values they produce. Typically in approaches analyzing texts and talk from the rhetorical perspective, I was also interested in how the texts are argumentatively structured. I decided to follow a similar type of analysis process with both data types to enable conclusions on the consistency of the rhetoric in these two different contexts. I first analyzed the published environmental statements and then the interviews with environmental managers. In the following I will describe the implementation of my analysis process and describe the differences between the analysis of these two different data types. Due to the different structure of these two data there were also some differences in the analysis process.

The empirical research questions of this study were born as a part of the analysis process. I formed them as a discussion between the rhetoric framework, my conceptual interest in this study and the data itself.

The analysis on published environmental statements focused on five questions:

1. How is the organisation's credibility as an environmentally responsible speaker constructed in the statements?

2. How is the acceptability of the corporation's environmental management argued for in the statements?
3. What types of relationships are constructed between the corporation and its stakeholders in the statements?
4. What types of arguments are presented for the environment as having a stakeholder or non-stakeholder position in the statements?
5. What types of environmental values are produced in the statements?

The first question deals with the credibility of the speaker and the rhetorical tactics regarding the position of the speaker and the rest of the questions deal with the topic the argumentation and persuasion deals with (see Potter 1996, Jokinen 2002b). The formation of these research questions was affected by the conceptual research interests in this study and thus both the stakeholder relations and environmental values are studied from the data. When I started the analysis of the interview data, I already had the preliminary results from analyzing published environmental statements. I was interested in finding some kinds of possibilities to make conclusions about the consistency of the rhetorical construction of acceptable environmental management between the interviews and the environmental statements. When I was in the phase of forming the research questions for the interview data, the questions from my previous analysis affected the formation in addition to the conceptual interest of the study, rhetoric framework of the study and the data itself. The research questions for the interview data ended up looking quite similar to those of the published environmental statements.

The analysis of interviews also focused on five similar questions:

1. How is the credibility of the speaker constructed in the interviews?
2. How is the acceptability of the corporation's environmental management argued for in the interviews?
3. What types of relationships are constructed between the corporation and its stakeholders in the interviews?
4. What types of arguments are presented for the environment as having a stakeholder or non-stakeholder position in the interviews?
5. What types of environmental values are produced in the interviews?

I started the analysis by reading through the data several times to become familiarized with its content. After reading the texts through I started to exclude the parts of text that did not deal with the research interest on acceptable environmental action. Regarding the statements a corporation may have published for example, a sustainability/responsibility strategy that also deals with social and economic responsibilities. I excluded the parts that do not deal with environmental issues. The interviews were also in some cases extended, for instance, regarding the safety issues that were in some cases also included in the manager's work. Those sections of the interview were excluded from my analysis.

As a discussion between the literature, my conceptual interest in this study and the data, I then formed the research questions for the data. For the sake of clarity of the research report they have been presented in chapter 3.3.3. Despite the similarity of the research questions the analysis process of these two data types was slightly different due to the difference of the studied data. In the following phase after creating the research questions, I started to seek extracts that would deal with each research question from the data based on key word relations with the research question. For Question one I collected the extracts in which the corporation was described in the published statements (either as a corporation or by the name of the corporation) and in the interviews the section in which the interviewee described his own action (using the form "I"). For Question two I collected the extracts in which the environmental action of the corporation was concretely described, by using words like environmental actions, environmental practices, etc. For Question three I collected all the extracts in which the stakeholders were mentioned either by the name of a stakeholder group or as collective (stakeholders). From these extracts I then separated the ones that somehow described the relationship between environment and the traditional stakeholders. To find the produced environmental values in these texts I analyzed the produced value in each extract (as described in Table 5), but also collected separately the extracts in which the word value is mentioned directly or something is openly represented as worth pursuing (by the words prioritize, value or appreciate). These words were quite rarely mentioned. In finding these sections however, the difference of the types of data became evident: in environmental statements the extracts were quite short, consisting of a couple of, or even one sentence. However, in interviews the extracts were longer descriptions of the studied subjects and no simple single sentence could be separated from the rest.

The extracts thus formed were given code numbers for traceability. In the case of environmental statements the numbers consisted of the number of the corporation, the number of the statement and the number of the extract. In the case of interviews the code number consisted of the number of the interview, the number of the research question and the number of the extract. Due to the nature of the data, I did not consider it reasonable to number each sentence in the data. Coding the data enabled me to trace the extract during the analysis process. In many cases I returned to the whole interview or statement to test my interpretation in the wider context from which it had been separated.

I created a framework for my rhetoric analysis following the principles presented in chapter 3.2. Based on these principles I analysed in each extract the claim it makes, the justification for the claim and the environmental values produced in the extract. I copied the extracts into the type of table that is described in Table 5 in chapter 3.2.

I then analyzed each extract separately. The claim in the extract describes what the speaker or writer wants the reader to believe and the justification describes it based on what you should believe (Kakkuri-Knuuttila and Heinlahti 2006). Value in an extract expresses what is seen as wanted, worth pursuing or worth supporting (Hallamaa 1998). Based on these principles I cut

each extract into parts to find the claim, justification and value in each extract. In analyzing the claim I used actor-acting analysis as an additional method for analyzing the corporation-stakeholder relationship. From each extract that I had categorized to deal with corporation-stakeholder relationship, I analyzed who is/are the actor/actors in the sentence and how they act. Thus it was possible to find the description of the corporation-stakeholder relationship.

In separating justification in the extracts, meaning the argument based on what the claim is argued to be worth supporting, I initiated the analysis by drawing on Perelman's (1982) theory of argumentation. According to the theory, I first analyzed whether the sentences differentiate or associate corporate environmental action with one or more phenomena/topics and then whether the argumentation tactics were based on quasi-logical thinking, structure on the reality or establishing structure of the reality (see Perelman 1969). I found that most of the sentences did not make clear associations or distinctions. Therefore I extended the analysis, drawing on a wider range of argumentation scholars and continued with my analysis as a discussion between the literature and the data. Perelman's (1982) theory of argumentation offers only one possible framework for the analysis of argumentation. Widening the perspective also enabled the possibility to identify the types of argumentation tactics in the data that are not as broadly explained in previous literature and are characteristic especially regarding the rhetorical construction of acceptable environmental management.

Kakkuri-Knuuttila (1998) suggested that rhetoric analysis offers the means for identifying values and valuations in the texts. According to the principles suggested by Kakkuri-Knuuttila (1998) and Hallamaa (1998), I analyzed the values produced in the extracts based on identifying the adjectives and especially their comparatives, positively and negatively laden terms, comparisons and metaphors. They reveal what is seen as good, worth pursuing, worth supporting and desirable, and what is seen as bad or evil, avoidable and worth rejecting (Hallamaa 1998). Kakkuri-Knuuttila (1998) pointed out that when the text represents culturally typical values, rhetorical analysis may create a consciousness of the values of our culture (Kakkuri-Knuuttila 1998). In this case I take the data as one that may represent the typical values in Finnish business and thus aim to increase understanding of the environmental values in Finnish business.

As the result of the analysis I noticed the multilayered structure of argumentation: contrary to what I had expected, I identified in many cases many different claims, justifications and values in the extracts. Thus it led me to cutting the extract into smaller parts in the next phase of the analysis. That was of course confusing from the viewpoint of the codes that I had used, since now the same code could be repeated several times in my analysis table. After analyzing each extract separately according to these principles I began to look for similarities between the analyzed extracts, first under each research question and thereafter, between the research questions. I categorized the extracts according to the similarities found first under each research question and after that, combined the extracts from different research questions. My interpretation

of the rhetorical forms that are used to produce acceptability of environmental management was slowly structured during this analysis process. The final phase of looking for similarities led me to conclusions about the rhetoric forms used in the data. I noticed that the factors that assisted me in the interpretation were for example, the same words and expressions that were repeated in the data.

4 RHETORIC CONSTRUCTION OF ACCEPTABLE ENVIRONMENTAL MANAGEMENT IN PUBLISHED ENVIRONMENTAL STATEMENTS

4.1 Acceptability as constructed in corporate environmental statements

The aim of this chapter is to present the results of the rhetoric analysis that I conducted on the published corporate environmental statements collected from internet pages and environmental or CSR reports of 25 Finnish corporations. Altogether I analyzed 62 published environmental statements to find out what type of rhetoric forms are employed in the production of acceptable environmental management. Most typically these statements were environmental policies, but environmental or sustainability strategies, values, operating principles and visions had also been published. Moreover, the internet-pages as well as the published environmental and CSR reports would have offered other parts that would have been interesting to study. Especially, the sections describing the stakeholder interaction as well as the argumentation in the CEO's review would have offered interesting data from the viewpoint of my research. However, I limited my analysis of the published statements to their descriptive nature and interesting terminology and thus also gave myself the possibility to conduct a detailed analysis of the data.

I took these texts as argumentative, with the aim of committing the audience to views presented of acceptable environmental management. As suggested in the previous chapter, I assume in my study that rhetoric is present in all human language use. When shallowly perceived, the argumentation tactics in the statements are surprisingly difficult to perceive and interpret. That might be a result of the jargon type of language use in the environmental statements that is in many cases even quite clumsy. Although the statements are well-planned and carefully written, still the many simple ideas and thoughts are expressed in very longwinding terms and can sometimes be understood only by professional experts. The simple argumentation tactics that

are easiest for the reader to identify are missing in these texts. For example, statements of authorities or experts and quantified persuasion are not used in these texts. In a more profound analysis the gamut of rhetorical tactics can be found to be broad and rich in nuances. Almost each sentence contains its own tactics to persuade and might even contain more than one argument. The content of this type of environmental statement often seems quite similar between different corporations and industries after a quick and superficial glance. This may be explained by the view that their own jargon has been created and it is affected for example, by the expressions borrowed from the EMAS regulation and ISO 14001 standard. However, as this chapter will indicate, there are multiple different types of argumentation in these statements and these arguments can be conflicting.

In the following I will describe the results of rhetorical analysis conducted on published corporate environmental statements. The analysis was based on five research questions as described in chapter 3.3. They dealt with the credibility of the speaker, arguments for acceptability, relationship between the corporation and its stakeholders, arguments for the environment's role and produced environmental values. The first question concentrated on the rhetoric tactics regarding the position of the speaker and the remaining four questions dealt with the topic that the argumentation and persuasion deals with (see Potter 1996, Jokinen 2002b). However, as Jokinen (2002) proposed, these argumentation tactics are often in practice intertwined. Furthermore the results of my study indicate that construction of the speaker position is connected to the argumentation tactics of acceptable corporate environmental action in a wider sense. In the studied data, the acceptability of corporate environmental management is produced in three rhetoric forms: a rhetoric of autonomy, rhetoric of subordination, and rhetoric of joint action and equality. In the rhetoric of autonomy, the corporation's role and power as a leading environmentally responsible actor in the society is stressed. In the rhetoric of subordination, corporate environmental management is described as dependent on external actors, and limits independent of the corporation's own will are constructed. In the rhetoric of joint action and equality, a vision of common societal goal in environmental issues is created and thus an image of the corporation's environmental management as joint action with equal stakeholders is constructed. The rhetoric forms mentioned are competing ways to construct the acceptability in the data (see Billig 1987). They produce contradictory approaches on defining the basis of acceptability in corporate environmental management. The different rhetoric forms can appear to overlap in the same statement. Thus one statement does not use only one rhetoric form or rely on similar argumentation tactics. Even one sentence can contain multiple argumentation tactics and thus contribute to more than one rhetoric form.

In each rhetoric form a different basis for the organisation's position as a credible speaker is described. They deal with the justification of the speaker to present itself to the audience and why it would be justifiable to take the claim into consideration (Summa 1996). Jokinen (1999) suggested that it is easier to support the claim when the presenter of it is respected than a claim given by a

presenter considered to be doubtful. In the rhetoric of autonomy the speaker position is justified by describing the corporation as a leading environmentally responsible actor. In the rhetoric of subordination the speaker position is justified by describing the basic task of the corporation: serving others. In the rhetoric of joint action and equality the corporation is described as one of the equal actors in society responsible for their environmental impacts. Likewise concerning the argumentation for the speaker's position, each rhetoric form describes different justification for acceptable corporate environmental management: based on the achievements and self-set goals, on the external limitations of the corporate actions or on the common interests of the society.

The corporation-stakeholder relationships are produced as power-based in the argumentation of acceptable environmental management. In the rhetoric of autonomy the powerful position of the corporation is described and stakeholders are positioned as followers in environmentally responsible action. In the rhetoric of subordination the stakeholder influence on corporation environmental management is stressed. In the rhetoric of joint action and equality the corporation is positioned as an equal actor with its stakeholders. The environment is presented as an equal stakeholder as a target of responsibility in the rhetoric of autonomy. In the rhetoric of subordination, the environment is given only instrumental value through the well-being of the other stakeholders. In the rhetoric of joint action and equality, priority is given to the well-being of the environment and it is described as a common goal of the responsible actors in the society. In each of these different types of argumentation, different types of values are connected to environmentalism in business. The rhetoric of autonomy is supported by values of pro-active changing and self-direction. The rhetoric of subordination leans on values of serving, respecting and taking into account the other actors in the community. The rhetoric of equality and joint action constitutes a category of commonly accepted values in society and stresses common interest as the basis for acceptable environmental management. Values are presented as partly openly expressed targets and partly as hidden meanings in the text. Table 6 describes the content of each rhetoric form.

TABLE 6 Content of the rhetoric forms used in environmental statements

	Organisation's position as environmentally responsible actor	Justification of acceptability in environmental management	The corporation-stakeholder relationship	Environment's position as a stakeholder	Values as a basis for environmental responsibility
Rhetoric of autonomy	Speaker category - the organisation's position as a leading environmentally responsible actor	Achievement of self-set goals and targets	Corporations powerful position as an environmentally responsible actor - Stakeholders as followers	Environment equal with other stakeholders as the target of the responsibility	Autonomy and willingness to change
Rhetoric of subordination	The operations of the corporation are based on serving others	The limits are not set according to the corporation's own will	Stakeholders have an influential position on the corporation's environmental actions - corporation's aim is to serve the needs of others	Environment's value is instrumental - the aim of environmental actions is the well-being of the other stakeholder groups	Respect and enhancement of the welfare of other people
Rhetoric of joint action and equality	The corporation is a coherent actor towards environmental responsibility	Common interest as the basis for acceptability	The corporation and stakeholders are equal actors with a common goal	As the basis of being accepted by stakeholders is the ability to act - environment's well-being is the aim	Socially accepted universal values with common interest

The following three chapters describe my interpretation of the content of each rhetoric form. In addition, these chapters open the interpretation process by providing examples of each rhetoric form from the data studied. After each original Finnish version of the example, an English translation is provided.

4.2 Rhetoric of autonomy

In the rhetoric of autonomy the argumentation appeals to the self-direction of the corporation and describes it as a proponent of environmental responsibility in society. The argumentation strategy in this type of rhetoric rests on an association between leading and successful position of the corporation and its environmental performance. In this rhetorical form the knowledge and skills the corporation holds are represented as the main argument for its leading role. The corporation's role is legitimized by the use of power: the corporation is described as advancing environmentally responsible ways of action of the stakeholders. In this type of argumentation the corporation's influence on

stakeholders is stressed – stakeholders are positioned as followers of the corporation in environmental actions. Key terms as sources of this type of rhetoric in the statements are *advancing, promoting, changing* and *developing*. Although the overall argumentation strategy is based on association between environmentally responsible actions with the other performances of the corporation, the rhetoric form utilizes several argumentation tactics. In the following I will give a more detailed description of the content of this rhetoric form and provide extracts that illustrate the findings from environmental statements.

TABLE 7 Simplified structure of argumentation in the rhetoric of autonomy

CLAIM	JUSTIFICATION	ENVIRONMENTAL VALUES
Acceptable environmental management based on the autonomic position of the corporation	Associating between the leading and powerful position of the corporation and environmental performance	Change-oriented values, self-direction

The argumentation for the corporation's position as a responsible actor rests upon the creation of a speaker category (Potter 1996) of leading corporations in their industries, whose performance in environmental management as well as success in other performance sectors is described as being leading in their industries. Certain categories of speakers are given a right to certain kinds of knowledge and skills (as in this case – environmental knowledge) and talk from an appreciated speaker category is more convincing than from another (Potter 1996). Potter (1996, 114) pointed out that “knowledge is culturally and normatively linked to categories of actors in a variety of different ways. Certain categories of actors are treated as entitled to know particular sorts of things, and their reports and descriptions may thus be given special credence.”

As the extracts 10.2.1, 17.3.1 and 21.4.4 indicate, the studied environmental statements describe a category of market leading corporations who are at the same time forerunners in environmental management in their industries. By using that type of rhetoric the success of the corporation in the market is associated with its environmental performance. As the extracts indicate, the use of language is change-oriented, building a category of corporations that are advancing and actively promoting societal development towards more environmental consciousness. The category is intensified by using words such as *forerunning, pursuing, willingness to develop* and *leading* the change in the market.

10.2.1

Maaailmanlaajuisesti toimiva Huhtamäki pyrkii innovatiivisiin ratkaisuihin ja toimintansa jatkuvaan tehostamiseen. Haluamme, että Huhtamäki on markkinoiden kehitystä ohjaava yritys, joka edistää asiakkaidensa menestystä auttamalla heitä lisäämään myyntiään.

Huhtamäki ,working worldwide, endeavors to create innovative solutions and to continuously improve upon its activities. We want Huhtamäki to be a leading

company in market development, which promotes its clients' success by helping them increase their sales.

17.3.1

Strategianamme on saavuttaa kilpailuetua tarjoamalla ammattitaitoista, asiakkaan odotukset ylittävää kiinteistöjen ympäristöasioiden ja ympäristökustannusten hallintaa kiinteistön koko elinkaaren ajalle. Olemme ympäristöasioissa kiinteistöliiketoiminnan edelläkävijä osaamisemme perustuvien ratkaisujen avulla.

Our strategy is to gain a competitive advantage by providing professional management of property-related environmental issues and environmental costs of the properties that exceed the client's expectations during the whole life-cycle of the real-estate. In environmental issues we are a forerunner with solutions based on specialized know-how.

21.4.4

As a stainless steel producer Outokumpu is committed to responsible production. As a technology supplier Outokumpu offers its expertise to help others achieve the same standard of production.

These extracts also emphasize the core of the rhetoric of autonomy: the influence and power of the corporation. As these extracts indicate, the corporation is described as "offer[ing] its expertise" (21.4.4) and "a leader in market development, which promotes its clients' success by helping them increase their sales" (10.2.1). Extract 10.1.3 describes the power and societal influence of the corporation especially from the viewpoint of the development of environmental protection – it describes the corporation as an actor that is creating new environmental standards in the future. In that way the corporation is given an influential position in future societal development in environmental issues. The leading corporations are described also as possessing and being entitled to environmental knowledge as, for instance, extract 17.3.1 above indicates.

10.1.3. Alamme johtavana yrityksenä haluamme olla mukana kehittämässä tasa-
puolisia ja toimivia ympäristöstandardeja ja toimintatapoja yhteistyössä kansalais-
järjestöjen, viranomaisten ja teollisuuden järjestöjen kanssa, niin kansallisella kuin
kansainvälisellä tasolla.

As a leading company in our field, we want to be involved in developing equitable and functional environmental standards and practices in cooperation with NGOs, governmental and industrial organisations on a national as well as international level.

In addition to associating environmental performance with other performances, in this type of rhetoric the environmentally responsible action is also described as a consequence of the influential and powerful position of the corporation. Extract 13.5.1 describes socially responsible action as a consequence of being the market leader and extract 10.1.1 as a consequence of the position of the corporation.

13.5.1

Alansa johtavana yrityksenä Nokia pyrkii ylittämään lain vähimmäisvaatimukset ja olemaan yksi maailman parhaiten yhteiskunnallisesta vastuustaan huolehtivista yrityksistä sekä hyvä yrityskansalainen kaikkialla, missä se toimii

As a leading corporation in its field, Nokia strives to supersede the minimal requirements of the law and to be one of the best corporations in the world that best takes care of its societal responsibilities, as well as being a good business citizen wherever it might work.

10.1.1

Huhtamäki on johtava, maailmanlaajuisesti toimiva pakkausten valmistaja, jonka tuotteet ja palvelut täyttävät korkeat laatuvaatimukset. Yhtiö tiedostaa asemaansa liittyvän vastuun kestävän kehityksen edistämiseksi ja on jo pitkään sisällyttänyt laatuun, hygieniaan, turvallisuuteen, terveellisyyteen ja ympäristöön liittyviä tavoitteita keskeisiin liikkeenjohdon toimintaperiaatteisiin.

Huhtamäki is a leading, worldwide package producer, whose products and services fulfill high quality standards. The corporation acknowledges the responsibility that comes with its position in promoting sustainable development and has already for some time incorporated into the principles of central management, objectives related to quality, hygiene, safety, health and environment.

In this type of rhetoric the basis of acceptability is further justified by referring to the leading position of the corporation: a corporation with such a strong position can define its own environmental targets and the acceptability is defined by meeting those targets as indicated in extract 24.1.2. This extract suggests that the corporation should fulfill the targets it has set by itself. Thus the basis for acceptability is autonomy instead of demands set by the stakeholders.

24.1.2

Käsittelypalvelujen suunnittelussa ja toteutuksessa pyrimme täyttämään asetamamme ympäristö-, laatu- ja työturvallisuustavoitteet, joiden täyttymistä katselemme säännöllisesti.

We endeavor to fulfill set targets for environment, quality and occupational safety in our planning and execution of process services, whose fulfillment we regularly review.

This type of argumentation has not received much attention in academic debate. The dominating perception is based on the assumption that the stakeholders set environmental demands for the corporation (see for example, Bansal and Roth 2000, Madsen and Ulhoi 2001a, Grafe-Buckens and Hinton 2001). However, the structure of the most well-known environmental management systems, EMAS and ISO 14001, is based on the assumption of the autonomy of the corporations: the corporation sets its environmental objectives and targets itself based on its significant environmental aspects in its operations (Pesonen et al 2005, EMAS, ISO 14001)

Related to the autonomic position of the corporation, the interdependence between environmental and economic issues is also described in this type of argumentation, presenting internal limits for acceptable action. Extracts 5.1.1 and 15.3.1 provide examples of associating the environmental and economic performance of the corporation: they are stressed as prerequisites for the other. Thus also in these extracts the core idea of this rhetoric form is followed: environmental management is associated with the other performances of the corporation.

5.1.1

Työssämme yhdistyvät hyvinvointia tuottava taloudellinen toiminta ja luontoa kunnioittava asenne. Sitoudumme toimimaan kestävän kehityksen mukaisesti käyttämällä vastuullisesti luonnonvaroja, parantamalla jatkuvasti ympäristöasioidemme hoitoa sekä ehkäisemällä ympäristön pilaantumista. Kehitystyömme avulla luomme kilpailukykyisiä tuotteita ja palveluita ympäristöosaamistamme hyödyntäen.

In our work we combine economical activity that produces wellbeing with a respectful attitude towards nature. We are committed to acting according to the principles of sustainable development by using natural resources in a responsible manner, by continuously improving our care of environmental issues as well as preventing environmental decay. With the help of our developmental work we create competitive products and services making use of our environmental expertise.

15.3.1

M-Real on sitoutunut edistämään liiketoiminnassaan kestävää kehitystä, parantamaan jatkuvasti toimintaansa ja harjoittamaan liiketoimintaansa vastuullisesti. Otamme toiminnassamme huomioon taloudelliset ja sosiaaliset näkökohdat sekä ympäristön. Tavoitteena on turvata oma ja kumppaniemme pitkän aikavälin menestys liiketoiminnassa, lisätä ihmisten hyvinvointia tuotteidemme ja toimintamme avulla sekä minimoida haitalliset ympäristövaikutukset.

In its business activities, M-Real is committed to contributing towards sustainable development, continuously improving its activities and carrying out its business in a responsible manner. In our activities we take into account economical and societal as well as environmental perspectives. Our aim is to secure our and our partners' business success over the long run, to add to people's wellbeing with the help of our products and activities as well as minimize harmful affects on the environment.

In some cases economic performance is presented as a prerequisite for environmental performance and vice versa. Thus the acceptability of environmental actions is increased by the support it gives to economic performance and the economic targets are justified since they are the prerequisite for meeting environmental targets. Extract 11.1.3 represents an example describing environmental issues as a prerequisite for economic performance, whereas extract 7.2.1 describes economic performance as a prerequisite for any environmental performance.

11.1.3.

Vastuulliset toimintatavat ovat perusedellytys liiketoiminnan kilpailukyvyille ja kannattavuudelle. Ympäristöasiat ovat tämän vastuullisuuden olennainen osa.

Responsible business practices are a prerequisite for business competitiveness and profitability. Environmental issues are an essential part of this responsibility.

7.2.1

Saarioisten toimintaa ohjaa hallitun kasvun strategia. Hallittu kasvu edellyttää tuotannon, myynnin ja tuloksen tasaista kehittymistä. Vakaalla taloudella luodaan perusedellytykset ympäristötyölle ja sen kehittämislle.

Saarioinen's business is guided by a controlled growth strategy. The even development of production, sales and outcome is required for controlled growth. On the basis of a stable economy we create the prerequisites for environmental work and its development.

The relationship between environmental and economic performance has previously been discussed in the field of environmental management. This type

of argumentation that describes an interdependent relationship between environmental and economic performance forms a contradictory approach to the views that question whether business has any other responsibilities except economic ones. By describing economic and environmental issues as interdependent, this type of talk is seen as irrelevant. Thus this type of argumentation does not question the responsibilities of business regarding environmental issues but rather describes them as a part of its natural operations.

In the rhetoric of autonomy the corporation-stakeholder relationship is described as a one-way influence of the corporation, stressing its power towards stakeholders. From the viewpoint of this type of argumentation the stakeholders could be defined *as actors whom the corporation influences by its actions and over whom the corporation possesses influence and power*. Thus the relationship between the stakeholders and the corporation is not described as interactive as in the traditional stakeholder definitions (for example, Freeman 1984, Carroll 1993). In the environmental statements the corporations' influence on stakeholders was described in two ways: as corporate responsibilities towards stakeholders and as corporate power over stakeholders' actions. In the sentences describing corporate responsibilities, the stakeholders were positioned as targets of responsibility. Extracts 2.2.2 and 3.2.1 provide examples of sentences in which the responsibilities of the corporations are described in relation to different stakeholder groups, as targets of their responsibility. Through the power possessed by the corporations, stakeholders are given a role as targets of responsibility to whose wellbeing the corporation voluntarily contributes. The stakeholders named as targets of responsibility in these sentences are inhabitants, environment, people, employees, shareholders, customers, society, earth and local society.

2.2.2.

Meille raisiolaisille vastuullisuus tarkoittaa....

Ympäröivän yhteiskunnan ja ympäristönäkökohtien huomioonottamista.

To us at Raisio responsibility means....

Taking into consideration the aspects of the surrounding society and environment.

3.2.1.

Vastuullisuus - Tunemme vastuumme turvallisena palvelujen tuottajana ja ongelmajätteiden käsitelijänä. Toimimme luotettavasti ja luottamuksen arvoisesti ympäristön hyväksi. Olemme vastuullisia henkilöstöä, omistajia, asiakkaita ja koko toimintaympäristöämme kohtaan.

Responsibility - We are aware of our responsibility of being a safe producer of services and processor of hazardous waste. We act in a reliable and trustworthy manner for the good of the environment. We are responsible to our staff, owners, clients and the whole operational environment.

In the sentences describing the power or influence of the corporation, stakeholders are positioned as followers of the corporation in environmental responsibility. The corporation is described either as encouraging or to demanding environmentally responsible action among its stakeholders. On one

hand, positively laden terms are used and the corporation is said to *encourage, motivate, educate, support, advise* and *guide* the stakeholders towards environmentally responsible ways of acting. Thus also in this context the source of a corporation's power is described as the environmental skills and knowledge it possesses. Extracts 17.1.5 and 15.1.8 provide examples of that type of argumentation.

17.1.5

Yhteiskunnallinen vaikuttaminen -

Haluamme vaikuttaa yhteiskunnalliseen kehitykseen tarjoamalla asiakkaillemme ympäristöystävällisiä ja hyvinvointia lisääviä ratkaisuja. Omalla toiminnallamme pyrimme ohjaamaan myös yhteistyökumppaneitamme sekä asiakkaitamme vastuulisiini ratkaisuihin.

Societal influence -

We wish to influence societal development by offering our clients augmentative solutions that are environmentally friendly and promote wellbeing. Through our own actions we also seek to guide our partners and clients towards making responsible solutions.

15.1.8

Kannustamme työntekijöitämme pitämään huolta ympäristöstä ja varmistamme, että heillä on siihen riittävät tiedot ja taidot.

We encourage our employees to take care of the environment and to ensure that they have sufficient knowledge and skills.

The stakeholders mentioned in this type of sentences are suppliers, customers, employees, customers, citizens and partners in cooperation. On the other hand, corporate power is reasserted also through direct expressions of power in the statements, by *requiring, demanding* and *supervising*. In these sentences the stakeholder groups named are partners and suppliers. Extract 10.1.6 provides an example of the corporation requiring certain standards from its supplier. Typically in this type of argumentation, the standards are described as being set by the corporation, thus stressing its autonomic position.

10.1.6

Edellytämme hankkijoiltamme omien, tiukkojen laatu-, turvallisuus-, hygienia- ja ympäristövaatimustemme noudattamista.

We require our suppliers to follow our own strict standards regarding quality, safety, hygiene and the environment.

The rhetoric of autonomy produces the acceptability of a corporation's power status by stressing that the corporation exercises its power to advance the pro-environmental actions of stakeholders as well. That justifies the power of the corporation and gives the stakeholders the position of follower in environmentally responsible actions. The use of power is thus described as a source of acceptable environmental management: promoting the environmental responsible action of the stakeholders is seen as an integral part of acceptable environmental management.

In the field of environmental management studies on corporate power and influence have not gained much attention. Rather the power of stakeholder

demands has been stressed and studied. However, in some of the models provided for stakeholder participation and involvement, the ability and power of the corporation to influence stakeholder actions is taken for granted (for example, Oxley-Green and Hunton-Clarke 2003). The possibilities of corporations to influence stakeholder actions in different situations are missing in this field. In relation to stakeholder theory, the viewpoint of corporate power has been identified from its early days (see for example, Carroll 1993).

This type of argumentation takes an unambiguous standpoint regarding the environment's role as a stakeholder: in it the environment is given an equal position as the target of responsibility. The role of environment among other stakeholders also derives from the definition that could be given from the viewpoint of this rhetorical form. Since the stakeholders could be defined as the *individuals, groups and actors to whom the corporation influences by its actions and over whom the corporation has power*, giving the environment an equal position is natural. Hardly any corporations currently can deny their impact on the natural environment. Extracts 4.2.1 and 15.2.5 represent examples of sentences in which the targets of environmental responsibility of the corporation are defined and the environment is associated with the other stakeholders.

4.2.1.

Toimimme rehellisesti sekä tiedostamme vastuumme yhteiskuntaa ja ympäristöä kohtaan.

We work on and are well aware of our responsibility to society and the environment.

15.2.5

M-real haluaa tulla tunnetuksi asioille omistautuvana, idearikkaana, luovana ja huomaavaisena yhtiönä. Huomaavaisuus merkitsee meille paitsi toisten ihmisten myös ympäristön kunnioittamista.

M-real wants to become known as a corporation that is dedicated, full of ideas, creative and caring. To us, caring means not only caring about other people, but also respecting the environment.

As the sentences above indicate, the environment is given an equal position as the target of the responsibility in this rhetoric. In the sentences naming the targets of the responsibility, considering the environment as equal with stakeholders consisting of people, is an integral part.

In the rhetoric of autonomy values can be identified in the adjectives used, as suggested by Kakkuri-Knuuttila (1998) and Hallamaa (1998). However, comparatives of adjectives were not used in these texts. The list of used adjectives is long: *proactive, leading, professional, advanced* and *successful*, are examples of the terms frequently used. In addition to widely used adjectives, the environmental values can be interpreted from the openly expressed objectives – what the corporations aim at in their environmental management – that expresses what is seen as worth pursuing as Hallamaa (1998) suggested. Extract 10.2.1. above represented an example of that type of value talk (“we want Huhtamäki to be a leading corporation in market development...”). It is thus notable that in this type of rhetoric environmental values are connected to traditional business values and thus seen as an inseparable part of doing

successful business. This type of associative argumentation and framing of environmental values into traditional business language is a way of silencing the voices that suggest that business has no other responsibilities except gaining profit – it rather stresses environmental management as a part of gaining profit.

The traditional business values, with which environmental values are connected, are expressed as monetary values, but also as values of autonomy in a changing business world. Keeping up with that change and even anticipating it is described as a desirable and wanted target. The values of anticipating change are expressed by words such as *advance, develop, improve, expand* and the values of self-enhancement are expressed by *succeed, expertise, leading* and *forerunning*. Extract 17.3.2 provides an example of the typical value talk in this type of argumentation: it represents environmental values as a means of creating monetary value and parallels environmental issues among other factors in gaining the desired outcome.

17.3.2

Olemme ympäristöasioissa kiinteistöliiketoiminnan edelläkävijä osaamiseemme perustuvien ratkaisujen avulla. Huomioimme kaikessa toiminnassamme asiakkaiden tarpeet ja odotukset sekä kestävän kehityksen periaatteet – hyvän taloudellisen tuloksen, ympäristöasioiden jatkuvan parantamisen ja yhteiskunnallisen vastuun. Nämä osatekijät tukevat toisiaan. Pitkällä aikavälillä ympäristöasiat korostuvat myös taloudellisen tuloksen saavuttamisessa ja oleminen edelläkävijänä tällä sektorilla lisää Senaatti-kiinteistöjen haluttavuutta työpaikkana.

In environmental issues we are pioneers in real estate business due to our expertise. We take into consideration in all our operations, the needs and expectations of our clients as well as the principles of sustainable development – a good economical outcome, continuous improvement of environmental issues and our societal responsibilities. These factors complement one another. In the long-run environmental issues are also emphasized in achieving an economical outcome and, by being a pioneer in this sector, also adds to the desirability of Senaatti Real Estate as a workplace.

The rhetoric of autonomy describes thus the self-directed position of the corporation in the changing business world. Instead of stressing stakeholder demands, it focuses on the possibilities of the corporation to influence the changes in its environmental management. The whole rhetorical form leans on proactive language use. These findings are supported by the study of Preuss (2005). The main results of his rhetoric analysis indicated that environmental policy documents often use a proactive language, although this is sometimes cushioned by qualifiers and references to a gradual approach. The consequences of proactive language use have been stressed by Saha and Darton (2005) as corporate positioning within the total market from the green point of view. How much the corporation communicates green credentials to the public, whether accurate or not, has a significant effect on their green position.

4.3 Rhetoric of subordination

In the rhetoric of subordination the limits of environmentally responsible action are concretized by stressing the stakeholder influence on corporate environmental management. It represents a contradictory approach as the basis for acceptable environmental action compared with the rhetoric of autonomy. As suggested by Billig (1987) it is possible to represent different arguments for acceptability, that while they may be conflicting, all of them are arguable. In this type of argumentation corporate environmental management is represented as limited by external forces that are independent of the corporation's own will. The argumentation strategy in this rhetorical form appeals to the limited scope of corporate power and influence and it concretizes the limits of the corporation's possibilities to take environmental action. In addition to the overall argumentation strategy, this rhetorical form utilizes several argumentation tactics, as I will indicate later in this chapter. The limits of acceptable environmental action are defined in the interaction of corporation and its stakeholders, and stakeholders are positioned as influential actors. This type of argumentation deals with the question of the basic task of the corporation: the existence of the corporation is based on serving the needs of stakeholders. The simplified structure of argumentation in this type of rhetoric is represented in Table 8.

TABLE 8 Simplified structure of argumentation in the rhetoric of subordination

CLAIM	JUSTIFICATION	ENVIRONMENTAL VALUES
Acceptable environmental management based on external influence	Appealing to the corporation's basic mission as a servant of the needs of others and accepting the external limits independent of the corporation's own will	Serving the needs of others

The corporation's position as an environmentally responsible speaker is described through an appeal to limited possibilities to influence environmental actions. It is described as speaking as a servant of stakeholder interests and that the basic task of the corporation also justifies certain environmental responses. The key terms in the statements are *servicing*, *service as a mission*, *the needs and interests of the stakeholders*, especially the customers and *producing well-being* for stakeholders. As extract 1.3.2 indicates in the argumentation the operations of the corporation are brought about apart from its own interests and the interests of the others are stressed. Thus the corporation is represented as an unselfish speaker who faces the facts despite its own will (Potter 1996). The extract describes the corporation as an unselfish actor who aims at producing value for stakeholders and well-being for local communities – thus the principles are represented as the interests of the stakeholders, instead of the interests of the

corporation itself. The principles of operation are thus described to be based on the needs of the others instead of the needs of the corporation itself.

1.3.2. Wärtsilä strives to create economic added value for its stakeholders and to contribute to the creation of wealth in the local communities in which it operates.

An integral part of the creation of the speaker position deals with justification of the operations of the corporation as well as the environmental impacts connected to it. In this type of argumentation the existence of the corporation is justified by appealing to the interest of the others and also the inevitable environmental impacts as a part of the operations are justified.

As in the rhetoric of autonomy also in the rhetoric of subordination, the arguments of acceptable environmental action are related to the speaker position taken in the environmental statements. In the rhetoric of subordination the acceptability of the corporation's environmental management is described as limited by facts that are independent from the corporation's own will and thus linked to the service-mission of the corporation. Acceptability of corporate environmental actions is described through external limits over which the corporation itself has no influence. Thus the way of speaking invokes facts that simply have to be accepted, as independent of the speaker and different interpretations (Potter 1996). The task of the corporation is to accept and live with these limits. The statements describe three different kinds of limits for environmental responsibility: limits based on a direct external influence, limits based on the problematic nature of environmental problems and resource-based limits on environmental responsibility. Each of these limits is linked with stakeholder influence on the corporation.

Limits based on a direct external influence are expressed in two ways: either as the requirements authorities set for corporate actions or as missing opportunities for operations due to different conditions around the world. As extract 21.4.2 indicates authorities (including law, local environmental authorities, national and international agreements) are described as forming a basis for acceptable environmental management. In this extract the corporation's aim to exceed these limits is used to increase acceptability.

21.4.2.

Compliance with the laws forms the basis of Outokumpu's actions, and with continuous improvement in its corporate responsibility performance Outokumpu is always aiming at a higher level.

Extract 22.3.1 provides an example of the type of argumentation in which international agreements are presented to guide the implementation of environmental management (Responsible Care and Coatings Care). However, a geographical limitation is presented in the expression "in all the countries where it is possible", appealing to different possibilities in different countries.

22.3.1

Sitoudumme julkisesti kestävään kehitykseen: Kaikki Tikkurila-konserniin kuuluvat yhtiöt sitoutuvat edistämään kestäväen kehityksen toimintatapoja. Konkreettisenä perustana tässä on - niissä maissa, joissa se on mahdollista - julkinen sitoutuminen

kemian teollisuuden Responsible Care - Vastuu Huomisesta - ohjelmaan tai maali-teollisuuden vastaavan Coatings Care - ympäristö-, terveyst- ja turvallisuus-ohjelmaan.

We are publicly committed to sustainable development: All the corporations belonging to the Tikkurila consortium commit to furthering actions of sustainable development. There is a concrete basis for this - in those countries where it is possible - for a public commitment to the chemical industry's Responsible Care program or the paint industry's equivalent Coatings Care, an environmental, health and safety program.

Limits based on the problematic nature of environmental problems are created by representing environmental problems as complex issues (9.1.2.) and difficult situations open to different interpretations (13.5.3). This uncertainty creates the settings in which the corporation has to make decisions. The resource-based limits are not present only as the limited ability and resources in the corporation (3.1.3.), but also as limited knowledge among the stakeholders (varying level of knowledge among the clients 9.1.2.). Furthermore, technical and economic possibilities are described as facts limiting environmental responsibility, expressed as minimizing the negative impacts as much as technically and economically possible (21.4.4).

Typical in this type of rhetoric are competing arguments over the nature of environmental issues in business: on one hand, it is suggested that common principles for acceptable environmental action can be found in external limits for responsibility, for example, the requirements set by authorities. On the other hand, the external influence is perceived as interpretative and contextual as well: the basis created by different authorities varies and the possibilities for operating are different in different contexts. Extract 13.5.3 represents an example of this type of talk. It stresses the interpretative nature of different local requirements.

13.5.3

Nokia tekee parhaansa havaitakseen eettiset, lainsäädännölliset, ympäristöön, työsuhteisiin ja ihmisoikeuksiin liittyvä asiat, ja ratkaistakseen ne näiden toimintaohjeiden mukaisesti, vaikka tietyissä tilanteissa saattaakin ilmetä vaikeita tulkintakysymyksiä; erityisesti silloin, kun paikallisia tapoja ja vaatimuksia tarpeen sovittaa maailmanlaajuisiin standardeihin ja ohjeisiin.

Nokia does its best to sense issues related to ethics, legislation, the environment, occupational relations and human rights, and to solve them according to these protocols, although in certain situations there might very well be a difficulty of different interpretations; especially when trying to adapt worldwide standards and procedures to the needs of local standards and demands.

Previously Coupland (2005) has studied corporate social responsibility-related argumentation on the internet-pages of different corporations. She shared a similar kind of perception with this rhetoric form: the results of her study suggested that the descriptions of demands and expectations from society place the organisation in the indisputable position of responder. In that type of rhetoric, the corporate stance was described as being determined by societal expectations: hence corporate social responsibility activities were explained as response. Thus her findings stress the external influence of corporate CSR (and

environmental) actions, as this rhetorical form also does. Corporate environmental actions are described as responses to external demands for responsibility, not as something that is based on one's own will.

In the rhetoric of subordination the corporation-stakeholder relationship is described through the influence of stakeholders, and stakeholders are described as influential actors. However, in this type of rhetoric a more interactive relationship is presented between the corporation and stakeholders than in the rhetoric of autonomy: the corporation is perceived as responding to external demands by its environmental management. From the viewpoint of this rhetoric form, the stakeholders could be defined *as the actors who influence corporate environmental actions and possess the power to do so*. In the environmental statements the corporation is expressed as serving the stakeholders, who are described as *expecting, assessing* and even (as a direct expression of stakeholder power) *demanding* a certain kind of action. The stakeholders are named in these sentences mainly as collectives: stakeholders or society. Only customers are expressed separately. Extract 3.1.6 provides an example of that type of talk.

3.1.6

Ekokem pyrkii avoimeen yhteistyöhön asiakkaiden, viranomaisten ja muiden sidosryhmien kanssa, jotta yhtiötä voidaan kehittää siten, että toiminta vastaa entistä paremmin asiakkaiden odotuksia ja yhteiskunnan muuttuvia vaatimuksia.

Ekokem aims towards openly cooperating with its clients, the authorities and other stakeholders in order to be able to develop the corporation in such a manner that its operations may even better answer clients' expectations and the changing demands of society.

On the other hand, the corporation is described as responding to the stakeholder demands by creating benefits for the stakeholders. The aim of environmentally responsible management is to produce benefits and success for the stakeholders and to operate according to the best interests of the stakeholders. The environmental statements name stakeholders collectively, but also includes customers, employees, partners, shareholders, authorities, public audience, media and NGO's as benefiting stakeholders. Extract 1.3.4 and 15.3.3 provide examples of that type of talk.

1.3.4.

Wärtsilä's target is to improve its financial performance and create added value for its stakeholders and society. A strong financial performance forms a basis for corporate environmental and social responsibility. Wärtsilä strives to create economic added value for its stakeholders and to contribute to wealth creation in the local communities in which it operates.

15.3.3

Tavoitteena on turvata oma ja kumppaniemme pitkän aikavälin menestys liiketoiminnassa, lisätä ihmisten hyvinvointia tuotteidemme ja toimintamme avulla sekä minimoida haitalliset ympäristövaikutukset.

The aim is to secure our own and our partners' long-term success in business, to add to people's well-being with the help of our products and operations as well as minimize harmful environmental effects.

Stakeholder power and influence have been much studied subjects in the field of environmental management. Many studies also presume the existence of environmental stakeholder demands. Studying corporate power and influence in the field of environmental management has been buried under the wide variety of research on stakeholder influence on corporate environmental actions. Many scholars have stressed the importance of taking stakeholder interests into account. Harvey and Schaefer (2001) highlighted the instrumental role of stakeholders. They may have a significant negative effect on the company if not taken into account. Stakeholders can also affect the company's environmental management positively, for instance through giving advice in issues where the stakeholder has a particular expertise. The rhetoric of subordination focuses on a more descriptive approach to stakeholder influence. Serving stakeholders justifies the actions of the corporation and stakeholders also affect the limits of environmental actions. Similarly to these findings it has been stressed that stakeholders influence the legitimacy of business operations (Grafe-Buckens and Hinton 1998) and social acceptance of their decisions (Oxley Green and Hunton-Clarke 2003). It has also been suggested that stakeholder's opinions may even threaten the existence of a corporation through restrictions of raw materials, for example, or methods of operation (Grafe-Buckens and Hinton 1998).

As indicated above in the environmental statements, the stakeholders exercising power and influencing the corporation are named mainly through collective expression like *stakeholders* or *society*. However, the importance of the influence of different stakeholder groups has been one that the research focuses on in environmental management, and the previous research has identified major differences in different stakeholder groups' influence on corporate environmental actions. Madsen and Ulhoi's (2000a) results on the influence of different stakeholder groups on a corporation's environmental actions suggested that secondary stakeholders such as regulators still seem to have a major influence on environmental initiatives, but other factors including, for instance, the influence of shareholders, employees and customers, are becoming increasingly important. Henriques and Sadorsky's (1999) study on manager's perceptions of the importance of the different stakeholder influences indicated that it varies depending on how committed to environmental protection the corporation is. The reactive corporations did not perceive any other stakeholder group as being important except for the media. Proactive corporations did not consider the media as being of such importance. Instead, proactive corporations placed a high importance on regulatory, organisational and community stakeholders. Harvey and Schaefer (2001) proposed that the share of stakeholder power varies. Stakeholders with an institutional power base, such as the government through legislation and environmental and industry regulators are perceived to be most immediately influential. Customers and the public are considered to be indirectly rather powerful stakeholders.

However, in the rhetoric of subordination the source of stakeholders' power is not described, but it is taken for granted in business. As suggested above, stakeholders possessing power are mainly named as collectives and thus

no differences between the power possessed by different groups is made. Madsen and Ulhoi (2001a) have pointed out that an individual stakeholder group has various means to exert its influence over a corporation: including rhetoric, ethics, regulation, format control mechanisms and market mechanisms. They state that stakeholders can even share decision-making power with management. According to the stakeholder view, the boundaries of a firm are becoming increasingly fuzzy as globalization and networking increase. A firm's success can be seriously affected by its stakeholders, and a failure to respond to stakeholder concerns can lead to unresolved conflicts.

In the rhetoric of subordination a stakeholder theoretical viewpoint suggested by Jones and Wicks (1999) is supported. They suggested that there are normative standards as a basis for stakeholder approach that form shared values among stakeholder theorists. Among them is rejecting egoism as a normative standard: neither individuals nor firms should exist solely to serve their own ends (Bowie 1991 in Jones and Wicks 1999). Businesses are instrumental institutions, existing to serve social purposes larger than their own perpetuation or the wealth maximization of their shareholders. By stressing the service mission of business, this type of argumentation addresses environmental management as a part of serving the needs of others instead of furthering them to one's own means.

The environment is absent from the lists of stakeholders who set demands and receive benefits. The rhetoric of subordination does not give the environment a role as a stakeholder; it is given only instrumental value (cf. Matikainen 1994). The core in the stakeholder relationship in this type of rhetoric is that the influence of stakeholders on the corporation and environment is not perceived as being an influential one. Extract 11.1.6 provides an example of this type of argumentation. It describes the well-being of stakeholder groups, who can directly exert their power over the corporation, as the aim of corporate actions.

11.1.6

UPM-Kymmenessä luonnonvarojen kestävä käyttö sekä ympäristön suojele- ja hoito tunnustetaan kestäväen taloudellisen kasvun sekä ihmisten ja yhteiskunnan hyvinvoinnin edellytyksiksi.

At UPM-Kymmene the sustainable use of natural resources and the protection and care of the environment are recognized as being prerequisites to a sustainable economical growth as well as for the well-being of people and society.

In the previous discussion on the environment's role among other stakeholders, it has been suggested that it is not the legitimacy of the natural environment that denies its position as a stakeholder, but the power (see Stead and Stead 1996). Driscoll and Starik (2004) argued that the limited conceptions of power that continue to dominate the stakeholder thought and practice are a powerful blinder of the importance of many legitimate stakeholders, including the natural environment. However, the environment's position as a stakeholder has been advanced on the basis of the indirect power it possesses. Stead and Stead (1996) proposed that the indirect power of the environment is significant. Its

representatives have a great deal of power, especially in a collective sense. This type of indirect power use has not been identified in this rhetoric form, but the conceptions on the direct power use of traditional stakeholders, such as customers, dominate the rhetoric of subordination.

The rhetoric of subordination gives instrumental value to the environment. In the argumentation it rests on the values of serving, respect and taking into account the other actors with whom it has frequent contact. Thus in this type of argumentation, perceptions of nature that are typical to anthropocentric environmental ethics are appealed to: people seem to be mainly interested in the type of environmental protection that has either positive or negative impacts on realizing their own interests and values. In anthropocentric environmental ethics nature is given instrumental value and environmental protection is connected to ensuring both the wellbeing of people and the wellbeing of nature. In ecocentric environmental ethics, nature, and people would be regarded as equals (Rohweder 2004).

The rhetorical form rests on the values of service, respect and taking into account the other actors with whom the corporation has frequent contact. Due to the more interactive nature of the stakeholder-corporation relationship, respect and serving the needs of others are described as the basis for acceptability. The values are supported by expressions such as *increasing well-being*, *serving*, *respecting the needs of the others* and *benefiting stakeholders*. Trust is often openly expressed as a value in the interaction as sentence 17.3.6 shows:

17.3.6

Edelläkävijyys - Ympäristöasioiden hallinnassa meidän on saavutettava asiakkaiden ja koko yhteiskunnan luottamus läpinäkyvän, avoimen tiedotuksen ja tosiasioiden perustuvien ympäristötyön tulosten avulla. Sidosryhmät viimekädessä arvioivat, olemmeko edelläkävijä.

A pioneering spirit - in environmental issues we must win our clients' and all of society's trust through open communication and the results of environmental work based on facts. It is the stakeholders at the end of the day who decide whether we are forerunners or not.

In the rhetoric of autonomy, environmental values were interpreted from the adjectives used in the extracts as well as openly expressed targets. In the language that is characteristic to the rhetoric of subordination, adjectives are not used that widely. Rather, typical to this type of language use are open expressions of objectives - end-states that are stressed as worth pursuing (Hallamaa 1998).

4.4 Rhetoric of joint action and equality

In the rhetoric of joint action and equality, environmental responsibility is described as being shared among different actors in society, and common societal goals are represented as the basis for acceptable environmental management. The argumentation strategy in this type rhetoric rests on creating

visions of joint action and equal actors. The status of the corporation is to act as environmentally responsible actors who are in co-operation striving for the common goal of protecting nature. As the basis of the acceptability the text constructs a uniform goal environmental protection that is according to the common interest of all. Different actors are given an equal role in co-operation. In that way the rhetoric brings environmental responsibility apart from solely the responsibility of the corporation. As the other rhetoric forms, in the rhetoric of joint action and equality several tactics of argumentation are also utilized. A striking feature is the presence of argumentation that establishes the structure of the reality (Perelman 1982) through the created common goal and use of “we-rhetoric” in environmental statements that create an image of joint action without conflicts. Typically in this type of argumentation the possible conflicts of interests are concealed and environmental issues represented as commonly shared meanings. In the following I will describe the content of this rhetoric form in detail and provide examples from the findings in published environmental statements. In Table nine, a simplified structure of argumentation in this type of rhetoric is presented.

TABLE 9 Simplified structure of argumentation in the rhetoric of subordination

CLAIM	JUSTIFICATION	ENVIRONMENTAL VALUES
Environmental responsibility is shared among different actors in society	Environmental management is based on common interests Corporation as one of the responsible actors	Societally shared moral virtues

In the rhetoric of joint action and equality, the corporation’s credibility as an environmentally responsible speaker is constructed by using the we-rhetoric. Billig (1987) has suggested that talk of us creates an image of a coherent group of people with congruent interests. By means of the we-rhetoric, common will (10.2.1), common vision (21.1.1) and common goal (22.1.1) are created for the corporation. Thus the corporation is described as acting without any internal conflicts of interests in environmental issues. The acceptability of environmental actions and the credibility of the text is increased by speaking “in the voice of a group of several people” (Billig 1987). The image of operating according to common interest is intensified by associating environmental responsibility as an integral part of the corporation’s basic purpose. Thus environmental responsibility is expressed as a starting point for all the corporations operations and paralleled with the other tasks of the corporation. Extracts 17.3.1 provides an example of the use of the we-rhetoric as tactics of argumentation. The expression of “our strategy” creates an image of coherent internal action.

17.3.1

Strategianamme on saavuttaa kilpailuetua tarjoamalla ammattitaitoista, asiakkaan odotukset ylittävää kiinteistöjen ympäristöasioiden ja ympäristökustannusten hallintaa kiinteistön koko elinkaaren ajalle.

Our strategy is to achieve a competitive advantage by offering a type of professional management of the estate's environmental issues and environmental costs for the whole lifespan of the estate that would surpass our client's expectations.

Extract 19.1.1 offers an example of environmental responsibility as a part of the basic purpose of the corporation: in addition to being added to the description of the basic purpose, it parallels environmental responsibility with trust and competitiveness.

19.1.1

Vantaan Energia Oy tarjoaa asiakkaille energiapalveluja ympäristövastuullisesti ja luotettavasti kilpailukykyiseen hintaan.

Vantaan Energia Oy offers energy services to its clients in an environmentally responsible manner and at a reliably competitive price.

In addition, acceptability of the corporate environmental management is strongly constructed through the language of emphasizing unity and cooperation. In this type of argumentation acceptable environmental management is described as cooperation between different actors, thus representing environmental responsibility as not solely the responsibility of the corporation. It is expressed in two types of arguments: unified action in the corporation and cooperation between internal and external actors. Strong expressions are used to emphasize the idea of unified action. They maximize or minimize certain qualities of the target of description (Jokinen 2002). The unified action of the people in the corporation is evidenced in expressions such as: *in all our action* (9.2.1), *common commitment* (17.3.3.) and *in all the operations* (21.2.1). Extract 21.2.1 provides an example of this type of argumentation.

21.2.1

Outokumpu pyrkii kaikessa toiminnassaan edistämään kestävästä inhimillistä, taloudellista, sosiaalista ja ekologista kehitystä.

In all its operations Outokumpu strives to work towards sustainable human, economical, social and ecological development.

As the basis for acceptable environmental management, cooperation is described between internal and external actors. In this view, the corporation is described as an environmentally responsible actor among others. Thus, in this type of rhetoric the principle of targeting the demands of environmental responsibility on only business is brought to question. It stresses joint action in the society as the basis for acceptability. Thus it is suggested that we should not actually speak about corporate environmental responsibility but we should rather focus on societal environmental responsibility. Extract 4.4.1 represents an example of this type of argumentation. It positions the corporation as an actor among clients and other stakeholders.

4.4.1

Pitkän aikavälin tavoitteenamme on olla johtava kestävä kehityksen energiayhtiö Pohjoismaissa. Haluamme olla edelläkävijä ja rakentaa kestävää energiätulevaisuutta avoimessa ja aktiivisessa vuorovaikutuksessa asiakkaidemme ja muiden sidosryhmiemme kanssa.

Our long-term goal is to be the leading sustainable development energy corporation in the Nordic countries. We want to be forerunners and to build the future of sustainable energy in an open and active interaction with our clients and other stakeholders.

As suggested above this rhetorical form appeals to the language of unity and stresses the idea of joint action instead of individual responsible actors. Typically the argumentation is strongly value-laden in its traditional sense: it appeals to the types of commonly accepted social values that are difficult to disprove and thus do not require deeper argumentation (Juhila 1993). In many cases, these types of value expression are openly expressed in environmental statements. Extract 9.2.1 represents an example of this type of talk: it appeals to “ethically accepted principles”.

9.2.1

Kannamme yhteiskunnallisen vastuamme – toimimme vastuullisesti ja noudatamme eettisesti hyväksyttäviä periaatteita kaikissa teoissamme niin työyhteisömme kuin yhteistyökumppaneidemme kanssa.

We carry a societal responsibility – we act responsibly and follow ethically accepted principles in all our operations in our working community as we also do with our partners.

As the extract above also indicates, in the rhetoric of joint action the conflicting nature of environmental issues in business is concealed and the argumentation relies on common interests and commonly shared meanings. It appeals to congruent environmental interests among different actors and thus ceases to make different interpretations and conflicts of interests in environmental issues. Many authors have previously stressed the conflicting nature of environmental interests in business (see for example, Roome and Wijen 2006). Roome and Wijen (2006) stressed the need for cooperation in order to solve these conflicts. Andersson and Bateman (2000) relied on the assumption that no agreement exists in the business community as to what the relevant environmental issues are, how serious they are and how they should be addressed. The perception of conflicting interests between the corporation and stakeholder and between different stakeholders has also been a basic assumption in stakeholder theory. For example, Donaldson and Preston (1995) based their perception of descriptive stakeholder theory on the assumption of conflicting interests. They suggest that the descriptive dimension of stakeholder theory presents a model describing what the corporation is: a constellation of cooperative and competitive interests possessing intrinsic value.

The rhetoric of joint action and equality stresses the idea of uniform environmental interests in society and describes the corporation as one of the environmentally responsible actors. Matikainen (1994) has previously suggested that from the viewpoint of corporate social responsibility the

corporation is seen as a part of the society and it is managed for the benefit of the whole of society. As the corporation is described as only one of the responsible actors, environmental responsibility is distanced from solely the responsibility of the corporation. Thus this rhetorical form argues against the way of addressing environmental responsibility solely on business. Coupland (2005) has made a similar type of remark in her study. She suggested that in keeping with Cheney's (1991 in Coupland 2005) claim that an organisational voice may be used to distance actions from individuals, it appears that resources to a broader organizing processes (i.e. the world, society or global forces) provides distance for an organisation. Thus language practices can be used to target responsibility to a larger society.

In the rhetoric of joint action and equality the perceptions of corporation-stakeholder relationship are based on equality, unlike in the rhetoric of autonomy and rhetoric of subordination, in which the argumentation was based on the power status of one of the actors. In this rhetorical form a strongly interactive relationship is described between the corporation and stakeholders. From the viewpoint of this type of argumentation the stakeholders could be defined as *all the societal actors who may interact with the corporation in environmental issues*. Thus it relies on a wider definition of stakeholders than the rhetoric of autonomy and the rhetoric of subordination. Essentially different actors are described as equally responsible and different power relations and environmental interests are concealed. The corporation is positioned as one of the environmentally responsible actors.

An argumentation tactic in this type of rhetoric is naming a set of other responsible actors, either by using abstract terms (such as *everyone* or *society*) or by naming a stakeholder group, for instance, customers. Both internal and external actors are named as responsible actors in these sentences. Thus environmental responsibility is distanced from solely the corporation's responsibility. Extract 18.2.1 provides an example of using an abstract term "everyone". It is used in relation to the we-rhetoric that was also discussed above as one of the argumentation tactics in this rhetoric form.

18.2.1

Vastuullisuus – Jokainen vastaa oman työnsä tuloksesta ja laadusta. Työmme perustuu rehellisyyteen ja luottamukseen. Tunnumme vastuumme myös ympäristöstä.

Responsibility – Each person is responsible for the outcome and quality of their own work. Our work is based on honesty and trust. We are also aware of our responsibility to the environment.

Extract 3.1.5 provides an example of the type of argumentation that appeals to the environmental responsibility of customers and describes environmental management as cooperation and joint action by using the term complement.

3.1.5

Yhtiön tavoitteena on tarjota laadukkaita palveluja, jotka täydentävät asiakkaiden ympäristönsuojelutyötä.

The goal of the corporation is to offer quality services which complement the clients' environmental protection work.

The stakeholders named as responsible actors in these sentences are stakeholders (collective expression), management, employees, customers, suppliers, authorities, other corporations, shareholders and partners.

This rhetoric form conceals the conflicts of interest that have been stressed in the stakeholder theory and stresses the corporation and stakeholders as equal actors in the society, striving for environmental responsibility together and sharing a common interest. In this type of argumentation the words "together", "cooperation" and "interaction" are frequently used. Extracts 6.1.6 and 19.1.4 provide examples of that type of argumentation. It appeals to the perception of the corporation as one of the actors among others, who also have environmental responsibilities.

6.1.6

Teemme ympäristötyötä yhdessä tavarantoimittajien, asiakkaiden ja muiden sidosryhmien kanssa.

We carry out environmental work together with the suppliers, clients and other stakeholders.

19.1.4

Yhtiö sitoutuu aktiiviseen ympäristöviestintään ja työskentelee ympäristön kannalta myönteisten ratkaisujen toteuttamiseksi tiiviissä yhteistyössä asiakkaiden, omistajien, viranomaisten ja muiden sidosryhmien kanssa.

The corporation is committed to active environmental communication and from an environmental perspective works towards carrying out positive solutions in close cooperation with clients, owners, authorities and other stakeholders.

This rhetorical form constructs a contrast to current perceptions of power in stakeholder theoretical discussion: the power of either the corporation or the stakeholders is stressed in the theory. Roome and Wijen (2006) suggested, however, that power is not absolute: in part it is possessed by stakeholders, in part by organisations, and in part it is determined by the ambition of organisations and the type of learning and relationship they have with other actors. The findings in the rhetoric of autonomy and the rhetoric of subordination support the view of corporate and stakeholder power, but this rhetoric form provides another perspective to the corporate-stakeholder relationship in environmental management: it describes corporation and stakeholders as equal actors. The traditional stakeholder theory describes the relationship as a constellation of conflicting interests that this rhetoric buries under a created vision of coherent action according to the common interest of preserving nature. Another perception regarding stakeholder theoretical discussion deals with stakeholder criticism represented by Rowley (1997). He has suggested that a stakeholder theory of the firm requires understanding different types of stakeholder influences and also how firms respond to those influences. The important aspect according to him is to understand that the corporations do not simply respond to each stakeholder individually – they

respond to the interaction of multiple influences from the entire stakeholder set. He also proposed that common to all stakeholder categorizations is the focus on individual stakeholder influences and the dyadic ties between an organisation and each of its stakeholders. He stated that corporations actually respond simultaneously to multiple stakeholder influences and therefore suggests the network approach as the basis for stakeholder theory development. This rhetorical form takes that type of view, when it stresses the societal approach to environmental responsibility instead of describing environmental responsibilities in individual stakeholder relationships.

In the rhetoric of joint action and equality the environment is not given a position as a stakeholder. Acceptance as a stakeholder is based on the ability to act: stakeholders are operational, cooperating with the corporation. The environment's wellbeing is the goal of different actors acting together, commonly responsible for it. Thus the perception of the role of the environment is somewhat similar to the rhetoric of autonomy, in which the environment was described as a target of responsibility. However, in this type of rhetoric it is described as a target of societal responsibility, not simply the responsibility of the corporation. Extract 6.3.1 provides an example of that type of argumentation. In the extract the corporation is described as cooperating with the clients and partners for the benefit of the environment.

6.3.1

Metso ennakoi asiakkaidensa ja yhteiskunnan odotuksia, jotka liittyvät ympäristönsuojeluun. Asiakkaiden ja yhteistyökumppanien kanssa kehitetään prosesseja ja parhaita käytäntöjä, jotka säästävät ympäristöä sekä käyttävät energiaa ja raaka-aineita kestäväällä pohjalla ja tehokkaasti.

Metso anticipates its clients and society's expectations regarding environmental protection. Processes and best practice is developed with clients and partners, which will save on the environment as well as use energy and raw materials efficiently and on a lasting foundation.

Thus in this type of argumentation only human groups are considered as stakeholders. Mikkilä (2003) noted that the definition of stakeholder has varied from a strictly human category (Phillips and Reichart 2000) to non-human (Starik 1995). However, the well-being of nature is described as the target of societal environmental responsibility.

As suggested above, this type of rhetoric leans strongly on value talk. It relies on commonly accepted social values that are difficult to disprove and thus do not require deeper argumentation (Juhila 1993). Unity, communality, ethicality and equality (10.1.3) are the values that are described as a basis for acceptable environmental actions, partly openly written and expressed and partly as hidden meanings in the texts. For example in the extract 9.2.1 above ethically accepted principles are mentioned. Typical to the environmental values produced in this type of argumentation is that they are abstract expressions, for instance, ethicality, that are often considered as open to different interpretations. However, in this rhetorical form the existence of different interpretations is not believed in but interpretativity and conflicting interests are concealed by

appealing to the common good. In this rhetoric form environment is given intrinsic value as the target of responsibility. Thus it appeals to ecocentric environmental ethics in which the environment is not perceived as an instrument for human well-being but it is given intrinsic value. Nature and people are considered as equals (Rohweder 2004). As pointed out by DesJardins (2006) the nature of environmental values characteristically refers to intrinsic values that are often perceived as subjective experiences. These types of values are often questioned as the basis for argumentation due to their subjective nature. However, in this type of argumentation these intrinsic values are represented in the sense of commonly accepted societal values and thus are unquestionable.

4.5 Conclusions on the rhetoric construction of acceptability in corporate environmental statements

In chapters 4.2-4.4 I have described the three rhetoric forms that are used in published environmental statements of 25 Finnish corporations to argue for acceptable environmental management: the rhetoric of autonomy, of subordination, and of joint action and equality. A striking feature in these results is that each rhetorical form relies on a different type of perception of power relations between the corporation and its stakeholders. The construction of the credibility of the speaker and basis for acceptable management are also related to these different perceptions of power relations. In the rhetoric of autonomy the corporation's role and power is stressed as a self-directed environmentally responsible actor in the society. In the rhetoric of subordination corporate environmental management is described as dependent on external actors and limits that are independent of the corporation's own will. In the rhetoric of joint action and equality a vision of a common societal goal in environmental issues is created and an image of a corporation's environmental management as joint action with equal stakeholders is constructed.

In Table ten I have described the different power relationships produced in these rhetoric forms, the role given to stakeholders based on these power relations and stakeholder definition formed from the viewpoint of each rhetoric form. Furthermore the stakeholder definitions express different power relations: corporate power, stakeholder power or equal roles.

TABLE 10 Power-based corporation-stakeholder relations produced in published environmental statements

RHETORICAL FORM	DESCRIBED POWER RELATIONSHIP	STAKEHOLDER ROLE	STAKEHOLDER DEFINITION
Rhetoric of autonomy	Corporation influential actor: possesses power over stakeholders	Followers: Targets of responsibility	Actors whom the corporation influences by its actions and over whom the corporation has power
Rhetoric of subordination	Stakeholders as influential actors: possess power over the corporation	Influential actors: demanders of responsibility	Actors who influence corporate environmental actions and possess power to do so
Rhetoric of joint action and equality	Corporation and stakeholders as equal actors	Responsible actors	Societal actors who may interact with the corporation in environmental issues

The structure of published environmental statements is quite accurate and well planned. However, these different perceptions of different actors may exist even in short extracts of the text. As Hyvärinen (1996) has pointed out, different perceptions of power may exist even in short texts that aim to be precise and accurate. The word "power" is not used in corporate environmental statements and thus power relations between different actors are expressed as implicit meanings in the texts. Words that are power-laden, for example, *demand*, are also quite frequently used.

Certain perceptions of power relations have been a core of stakeholder theory from its early days (see for example, Carroll 1993). Moreover in the most well-known definitions of stakeholders, power is an implicit feature. For example, Carroll's (1993) definition claims that a stakeholder is any individual or group who can affect or is affected by the actions, decisions, policies, practices or goals of the organisation. With stakeholders, therefore, there is a potential two-way interaction or exchange of influence. Thus the effect of either the corporation or the stakeholder is perceived as a prerequisite for a stakeholder relationship. Although certain perceptions of power implicitly prevail in this theory, previous stakeholder theoretical studies on power have not been widely conducted.

From the viewpoint of stakeholder theory, power has been defined as the ability or capacity to produce an effect or to bring influence to bear on a situation. Power itself may be either positive or negative, but in the business context it is often perceived as abusive (Carroll 1993). Previously in stakeholder theoretical studies the power of different stakeholder groups has been stressed. Näsi et al (1997) proposed that different groups have different amounts of power, depending on the corporation's dependency on the stakeholder group, the degree of access the group has to political processes and the access of the group to mass media. The limited ability of managers to deal with the issues results in attention being paid to the most powerful stakeholder groups first.

The perception of corporations as power users has also been brought up in previous stakeholder theoretical studies. Carroll (1993) claimed that criticism towards business about polluting the environment and exploiting people for its own gain are related to its power. Business is often suggested as wielding power in questionable or unethical behaviour with respect to its stakeholders. The power-responsibility relationship is the foundation for calls for corporate social responsibility. When power becomes imbalanced, a variety of forces come to bear on business to be more responsible and responsive to the criticisms being made against it. Some of the more obvious forces include governmental actions such as increased regulations or new laws.

In the studies of environmental management a focus on stakeholder power has been prevalent. Roome and Wijen (2006) have studied stakeholder power in the context of environmental management. They examined how and why stakeholder power and organisational learning interact. As a result they suggested that the stakeholders who fulfill major learning roles all have a power base to which others are sensitive. Power can be based for instance on formal authority, knowledge and implementation capacity. Learning is effective if actors playing critical roles have the power necessary for these roles. If the power base of the stakeholders is weak or if critical actors use their power to resist, learning is hampered. Their key observations of the study showed that learning occurs due to power-related reasons. They concluded that power is an important factor in the theory and practice of organisational learning and stakeholder engagement, especially in connection to environmental management. However, their study suggested that power is not absolute: in part it is possessed by stakeholders, in part by organisations and in part it is determined by the ambition of organisations and the type of learning and relationship they have with other actors. Henriques and Sadorsky's (1999) studied on managers' perceptions of the importance of the different stakeholder influences indicated that it varies depending on how committed to environmental protection the corporation is. The reactive corporations did not perceive any other stakeholder group as being important except for the media. In contrast, proactive corporations did not consider the media to be important. Instead, proactive corporations placed a great importance on regulatory, organisational and community stakeholders. They concluded that reactive corporations seem to be more concerned about being caught for doing something wrong, since they would not be able to demonstrate any pro-environmental actions. It may explained by the powerful position given to the media. In the rhetoric of subordination a contrasting perspective was formed. Stakeholders as power-users were expressed as collectives and attention was paid to the amounts of power between different stakeholders.

In the field of environmental management stakeholders are stressed as influencing corporate performance. Certain stakeholder groups could have a significant negative effect on the company if not taken into account. Stakeholders can also affect the company's environmental management positively, for instance through giving advice in issues where the stakeholder has a particular expertise (Harvey and Schaefer 2001). Ullman (1985 in Harvey

and Schaefer 2001) suggested that stakeholder power is positively correlated with social performance and companies that take an active position in influencing the organisation's relationship with key stakeholders achieve higher social performance. Stakeholders are seen as influencing any opinions regarding the legitimacy of business operations (Grafe-Buckens and Hinton 1998) and social acceptance of their decisions (Oxley Green and Hunton-Clarke 2003). Stakeholder opinions may threaten the existence of a corporation through restrictions of e.g. raw materials or methods of operation (Grafe-Buckens and Hinton 1998). The study of Fineman and Clarke (1996) concluded that pro-environmental responses in four different industries are accounted for by just a few external stakeholders. Others are marginalized or rejected. A stakeholder's environmental or ethical purpose is often lost in the mediation process where the manager's interpretive frames are applied. Clearly, a stakeholder's power cannot be taken for granted, they suggested. The differences between industries are characterized by the threat the stakeholder is seen to pose to the manager or firm, and the stakeholder's perceived legitimacy. The threat concerns the stakeholder's perceived capacity to injure. Legitimacy concerns four elements: the language the stakeholder uses (the more similar it is to the industry's the more it is accepted), its style of interaction (not too confrontational), its image (preferably not too radical) and the perceived competence of the stakeholder's officers.

Coupland (2005) has suggested that it is often stressed that pressure groups and regulators are likely to encourage corporate greening. She proposed that the discussion leaves a possibility for corporate counter-argument: when claiming on high moral grounds, part of the positioning works on locating a low moral ground for someone else (Coupland 2005). Both the rhetoric of autonomy and rhetoric of joint action and equality form that type of a counter argument to the perceptions of stakeholder power. The rhetoric of autonomy stresses the perception of acceptable environmental as self-directed action in the corporation instead of being based on stakeholder demands. The rhetoric of joint action and equality stresses the moral basis of acceptable corporate environmental management: the corporation bears its share of responsibility as one of the societal actors capable of increasing the common good and well-being of environment.

Previous authors have stressed the difficulty of defining the concept of power. Most often the current definitions of power derive from, at least partly, the early Weberian idea that power is "the probability that one actor within a social relationship would be in a position to carry out his own will despite resistance" (Weber 1947 in Mitchell et al 1997). Mitchell et al (1997) suggested that power may be difficult to define but it is not that difficult to recognize. It is the ability of those who possess power to bring about the outcomes they desire (Slancik and Pfeffer 1974 in Mitchell et al 1997). By Mitchell et al (1997) power has been stressed as one of the key attributes in recognizing the salient stakeholder groups. The other attributes are legitimacy and urgency. Stakeholder influence occurs when a stakeholder makes another behave in ways that he would not otherwise do (Dahl 1957 in Roome and Wijen 2006).

From the viewpoint of the results of my study, power is defined as a relationship between two actors: an ability or capacity to influence the action of the other. Hyvärinen (1996) has suggested in his study regarding the rhetorical construction of power that the concept is used in multiple meanings. It can be considered at least from three different viewpoints: whether power is an acting subject means whether it is struggled for or the relationship between actors. I identified power in the meaning of a relationship between different actors in this data. Hyvärinen (1996) also suggested that the term "power" most characteristically is resisting and criticizing something and thus it is often used as a concept of opposing. In many critics targeted at business, for example, by polluting the environment, the power of the corporation may be criticized as well. Carroll (1993) claimed that criticisms towards business about polluting the environment and exploiting people for its own gain are related with its power. As explained before, this study dealt with corporate perspective and thus the perception of power did not exist in the meaning of resisting corporate power. It was notable that although power-based relationships were constructed between different actors, the concept was not openly expressed in this data. It was expressed in terms that include the power dimension, like demand, require, cooperation.

In relation to power-based relationships, the stakeholders were given different roles with regard to corporate environmental responsibility. As expressed in Table ten, the rhetoric of autonomy represents stakeholders as targets of responsibility, the rhetoric of subordination as demand-setters, and the rhetoric of joint action and equality as responsible actors. Moreover Wood and Jones (1995) have proposed that stakeholders serve at least three roles with respect to corporate social performance. They are a source of expectations about what constitutes desirable and undesirable firm performance. Stakeholders experience the effects of corporate behaviour and are recipients of corporate actions and output. Stakeholders evaluate how well the firms have met expectations and how the firms' behaviour has affected the groups and organisations in their environment and they may act upon their interests, expectations, experiences or evaluations.

5 RHETORIC CONSTRUCTION OF ACCEPTABLE ENVIRONMENTAL MANAGEMENT IN THE INTERVIEWS WITH ENVIRONMENTAL MANAGERS

5.1 Acceptability as constructed in the interviews with environmental managers

The aim of this chapter is to represent the results of the rhetoric analysis that I conducted on the interviews with environmental managers from nine Finnish corporations. Altogether I interviewed ten environmental managers, but one of the interviews was a pair interview. The aim of my study was to describe and interpret what types of rhetoric forms are employed in the production of acceptable environmental management. Naturally the analysis of the interview data was different compared to that of the environmental statements, the results of which I have represented in the previous chapter. The language in environmental statements is well planned and structured, consisting of quite short statements and it is naturally occurring data in relation to environmental talk. The language used in the interviews is rich and relies on more detailed and multidimensional descriptions than the environmental statements. In the production of the data I, as the interviewer have also had my own influence. However, I applied similar types of analysis techniques for both the data types to ensure the possibility of comparing these results. I have presented the differences in the analytical process in Chapter 3.

As suggested above I rely in my rhetoric approach on the perception that rhetoric is present in all human language use (Summa 1996). Thus I dealt with transcribed interviews as texts that aim to commit the audience to the perceptions of acceptable environmental management produced in these texts. I analysed the interviews as samples of a talk situation in which the acceptability of environmental management is being produced in interaction between the interviewer and interviewee. In practice, the extracts analyzed did not consist only of the interviewee's input, but also the questions and remarks presented

by the interviewer and the analysis focused on commonly produced meanings. Therefore the comments and questions of the interviewer are represented as a part of the samples used in this research report.

The argumentation structure in the interviews differs from that found in the corporate environmental statements. However, as in the environmental statements, surprisingly few obvious, straightforward arguments were presented - such as appealing to experts and numerically-based argumentation - but the argumentation structure was broad and rich in nuances. However, the jargon-type language that prevails in the published environmental statements is missing in the interviews. Typically the argumentation is produced in longer utterances, like exemplary stories and descriptions of practical interaction situations. It was noted in the analysis process from the very beginning. The extracts cut from the transcript texts were notably longer than those of environmental statements. My rhetoric analysis indicated the variety of argumentation tactics used in this data. As I also suggested in the previous chapter, almost each sentence contains its own tactics of argumentation and one sentence might contain more than one claim or argument. Thus in the extracts that I have provided to support my interpretations in this chapter, features of more than one rhetoric form could in some cases be identified. Moreover, the multilayer argumentative structure of these texts is also revealed.

In the following I will describe the results of the rhetoric analysis I conducted on the interviews. The aim of my rhetoric analysis was to separate the argumentation tactics in interviews with environmental managers to find what type of language practices are employed in seeking to produce acceptable environmental management and especially what type of stakeholder relations and environmental values are produced in the argumentation. The analysis focused on five research questions as described in chapter 3.3. They dealt with the credibility of the speaker, arguments for acceptability, the relationship between the corporation and its stakeholders, arguments for the environment's role and the environmental values produced. As in the analysis of corporate environmental statements, and similarly in this case the first question dealt with the credibility of the speaker and the rhetoric tactics regarding the position of the speaker, and the other four questions concentrated on the topic the argumentation and persuasion deals with (see Potter 1996, Jokinen 2002b). Moreover in this case, the argumentation tactics were, however, intertwined, as pointed out by Jokinen (2002b). The results based on this data also indicate that construction of the speaker position is connected to the argumentation tactics of acceptable corporate environmental action in a broader sense.

In the data studied, an acceptability of corporate environmental management is produced in three rhetoric forms: rhetoric of complementary values, rhetoric of conflicting values, and rhetoric of intrinsic value of the environment. In the rhetoric of complementary values, environmental responsibility is associated with other normal, self-evident business operations that are prerequisites for its existence and thus a counter argument is formed to the perceptions of environmental issues as something new, additional or external business. It is described as an integral part of internal action and

demands a natural part of the external operation environment. In the rhetoric of conflicting values, a counter argument is formed for individual, external demands concerning the environmental performance of the corporation: the conflicting and interpretative nature of environmental issues in business is stressed, and it is suggested that an objective acceptability in certain situations cannot be found. Thus the argumentation focuses on the subjective perceptions of good or acceptable action. In the rhetoric of intrinsic value of the environment, distinctions between acceptable and unacceptable environmental management are presented, and environmental management is linked with the acceptable side by presenting it in positive light. In the argumentation, a counter argument to the perception of a corporation being evil, doubtful or acting in a questionable manner is formed. This rhetoric form of the positive societal contribution of the corporation is stressed. These rhetoric forms are competing ways of arguing for acceptability in the studied data and they produce contradictory approaches to defining the basis of acceptable environmental management. All nine interviews had features of each rhetoric form and thus an interview did not rely only on one type of argumentation. Even a short extract of interviews may contain several tactics of argumentation and features of more than one rhetoric form.

Each rhetoric form is based on different descriptions of acceptable environmental management. In these three rhetoric forms, three different types of speaker categories are described: in the rhetoric of complementary values, the environmental manager is described as a business representative with personal environmental values; in the rhetoric of conflicting value the environmental manager is described as an environmental person among conflicting roles within business; and in the rhetoric of intrinsic value of the environment the environmental manager is described as an influencer - guiding and supporting the environmental action of the others. The construction of the speaker position does not happen only through the relation to work, but also personal relations with environmental issues. In each rhetoric form a different basis for acceptable environmental management is also presented: based on the self-evident position in business, on the interpretative nature of environmental issues in business or on the positive contribution of the corporation.

The corporation-stakeholder relationships are described from different viewpoints, in accordance with similar thoughts for the argumentation for acceptable environmental management. In the rhetoric of complementary values, fulfilling stakeholder demands are taken as prerequisites for survival. In the rhetoric of conflicting values, the legitimacy of different stakeholder demands is questioned. In the rhetoric of intrinsic value of the environment, the aim is to present the positive contribution of the corporation to stakeholders' environmental behavior and to society at large. The environment is given a rather steady position among other stakeholders in these rhetoric forms. In the rhetoric of complementary values, the environment is associated with a part of operational preconditions; in the rhetoric of conflicting values the legitimate interest of environment are stressed; and in the rhetoric of intrinsic value of the environment an unquestionable position of the environment among other

stakeholders is proposed. Each rhetoric form describes a different relationship between environmental and economic values: as complementary, as conflicting or where the environment holds intrinsic value. Table 11 describes the content of each rhetoric form.

TABLE 11 The three rhetoric forms used in interviews with environmental managers to produce acceptability

	Credibility of the speaker	Justification of acceptability in environmental management	The corporation-stakeholder relationship	Environment's position as a stakeholder	Environmental values
Rhetoric of complementary values	Business representative with personal environmental values	Self-evident and natural, inseparable part of business	Interactive relationship: stakeholders form the operational preconditions of the firm	Equal position as a part of operational preconditions	Environmental and economic values complementary Association with survival of the firm
Rhetoric of conflicting values	Environmental person among conflicting roles in business	Appeals to the interpretative nature of environmental issues in business: no objective definition for acceptability	The actors with legitimate environmental interests are accepted as stakeholders. Appeals to conflicting interests and different interpretations	Stresses the legitimacy of the environment's interests. Debate over the best interests of nature	Economic and environmental values are conflicting Association with values of change in society
Rhetoric of intrinsic value of the environment	A guide and contributor to environmentally responsible action	Represents corporate action in a positive light (as an open and honest actor), stressing the positive contribution to society	The corporation as a positive contributor to a stakeholder's environmental behavior and well-being	Environment's unquestionable position as a stakeholder	Environment has intrinsic value Association with societally respected values like honesty

The following three chapters describe my interpretation of the content of each rhetoric form. As regarding the results from environmental statements, these chapters also open the interpretation process by providing examples of each rhetoric form from the data studied. After each original Finnish version of the example, an English translation is provided.

5.2 Rhetoric of complementary values

In the rhetoric of complementary values, environmental responsibility is described as a natural and inherent part of the operational preconditions, and environmental issues are associated with the other self-evident factors that are prerequisites for the existence of the corporation. The argumentation strategy in

this rhetoric form appeals to objective realities in business. In this type of argumentation, environmental responsibility is constructed as a part of business that is self-evidently well taken care of. Environmental responsibility is dressed in traditional business language. By presenting environmental responsibility as an unquestionable part of business, a counter argument to the perceptions suggesting that environmental responsibility would be something new and radical in business is formed. An integral part of this type of argumentation is defining the relationship between economic and environmental values. They are represented as complementary to each other and business would not exist without respecting both of them. In this type of argumentation the stakeholders are described as an external force influencing a corporation's operations including its environmental actions. Environmental values in business are represented as guarantees for continuity of the business. Key terms repeated in this type of argumentation are for example *natural*, *essential*, *prerequisite* and *operational preconditions*. In Table 12 the simplified structure of argumentation in this rhetoric form is described.

TABLE 12 Simplified structure of argumenation in the rhetoric of complementary values

CLAIM	JUSTIFICATION	ENVIRONMENTAL VALUES
Environmental responsibility is a natural, inherent part of business	A part of the prerequisites for business operations Association with other interests in business	Association between environmental and economic values Continuity of the business

In the interviews the credibility of the environmental manager is presented not only as related to his work, but also as his personal relation with environmental issues. In all of the rhetoric forms that I identified from the interviews, a different type of speaker category is created to increase the credibility of the environmental manager. Additionally, in the analysis of the published environmental statements I identified a speaker category of corporations as leading environmentally responsible actors. As suggested by Potter (1996), certain categories of speakers are given a right to certain kinds of knowledge and skills, and talk from an appreciated speaker category is more convincing than from some other. In this rhetoric form the environmental manager speaks as a business representative who would be taken as a convincing speaker from the viewpoint of business people. This type of positioning reveals the aim to commit to people who think in traditional business terms.

As in the whole rhetoric form, environmental issues are connected with other parts of normal business in descriptions of the tasks of the environmental manager. In the following extract (4.1.1) the interviewer and interviewee are discussing how the interviewee became an environmental manager. She had started as a quality manager and environmental responsibilities became a part

of the job in 1995 after the person who had been responsible for environmental issues switched to other tasks.

4.1.1

Haastateltava: ...Et se on se semmonen startti sillon 95 vuonna on ollu tähän.

Haastattelija: Joo.

Haastateltava:Ja siinä yhteydessä sitte oli jo ensimmäiset viitteet näistä ympäristöjärjestämisestä, BS:ssä, mikähän se oli numero?

Haastattelija: 7750 on ollu se, joo.

Haastateltava: Nii semmonen oli sillon. Ja koska meillä nyt oli sitte, sillon huomasi tän analogian siihen, että tää, mitä tää laatupäällikkyys, mitä toimintajärjestelmät merkittee, että kaikkihan nää, koska näähän yhdistetään nää toiminnat. Ei ole olemassa hyvin rajattua ympäristötoimintaa ja sitte jotakin tuotantoa, joka vastaa laadusta ja muuta, vaan että meillä kaikkien tehtäviin itse asiassa liittyy ympäristöasioita.

Haastattelija: Kyllä.

Haastateltava: ...oma vastuamme jokaisella. Sillon se oli aika luonnollista integroida.

Interviewee: ...so it was a kind of start then in '95...

Interviewer: Yeah.

Interviewee: ..And in connection with that then there were already the first references to these environmental arrangements, in BS, what was the number again?

Interviewer: 7750 is what it's been, yeah.

Interviewee: Yeah, that's what it was like then. And because we now had it, then I noticed this analogy to it, that this, what this quality control management, what activity systems means, is that all of these, because these combine these operations. There is no well defined environmental action and then production, which is responsible for quality and other things, instead environmental issues are related to all of our tasks.

Interviewer: Yes, indeed.

Interviewee: ...Each one of us is responsible. Then it was quite natural to integrate things.

Typically to this type of argumentation the interviewee uses words "natural to integrate" and also notes that there is no "well defined environmental action" in the corporation but it is rather an inherent part of business. Currently many perceptions still rely on the assumptions that environmental and economic values in business are exclusionary to each other and managers who speak merely as business representatives can be considered to be questionable speakers when it comes to environmental issues. Personal environmental values are emphasized to delete the danger of being perceived as a proponent of mere economic or business values. Personal environmental values increase the credibility of the environmental manager as an environmentally responsible speaker. If he spoke simply as a business representative and as a manager among others the credibility might, in many cases, be questioned due to the perception of business being in conflict with environmental values. Thus in this type of rhetoric a speaker category (cf. Potter 1996) of business representatives who hold personal environmental values is created. A person representing positive environmental values is seen as a more credible speaker than a person, who would avow oneself to traditional, hard business values. In the following extract from the same interview the interviewee and interviewer have discussed the unmotivating factors in the environmental manager's work. The interviewee suggests that in many cases environmental issues in business

culminate as gender-related questions. Nevertheless, typical to this rhetoric form, she describes her own value-based relationship with responsibility (...I myself feel some kind of social responsibility ...) as the factor that compensates for the unmotivating factors in the work (...The fact is that the basis of one's own values is such that you don't run away from the big bad wolf...). In this extract the relation with work is also repeated. Environmental management is described as an integral part of corporate management in the utterance "Because I don't believe in it, that some quality control manager - that I run some systems separately from the business, so in other words taking on the new type of business, it just feels again that it'll also strip you of resources.". Thus the speaker has constructed a position as one of the managers taking care of the success and performance of the corporation instead of being responsible for environmental issues separate from the business.

4.1.7

Haastateltava: Niin niinku se vaan niinku törmää, et et missä, miks, kuka nää on nämä lainsäädännöt oikein päässy tekemään? Että se vaa... Että tämmösenä... Et ko ne niin helposti pullautetaan niinkun... Taikka miehet ei suostu näin hulluja töitä tekemään. Miten sen nyt parhaiten muotoilis? Et eihän siis - en niinkun, et mulla ainakin, mä oon tullu tieni päähän tän asian kanssa, et siis mä en kohta enää suostu näi hulluihi hommiin että.

Haastattelija: Nii just.

Haastateltava: Mutta se, että täs on niin vahva se lainsäädäntö, et kuka hitsi nää lainsäädännön on tehny?

Haastattelija: Niinpä?

Haastateltava: Että tämmönen, et mistä tää tulee, kuka tätä mielikuvaa oikein levittää. Siis niinku työpaikkoina tai yrityksissä niin jostainhan tässä pitäis löytää voimavaraa ja tämmöseen niinkun työhön motiivi. Jaksas vielä vuosia motivoituu.

Haastattelija: Nii, kyllä. Mistäs se sulle löytyy kaikkein parhaiten?

Haastateltava: Se on, kai se on vaa omat, oma arvomaailma, että tän itse kokee sitä yhteiskuntavastuuta, että joka tapauksessa jotain työtä tässä nyt on järkevä tehdä, niin kauan ku sitä tarjotaan.

.....

Koska mä en usko siihen, et mikään laatupäällikkö - et mä pyöritän jotain järjestelmiä irrallaan siitä bisneksestä, ni elikkä sen uudenlaisen bisneksen omaksumiseen niin tuntus taas, että vie sekin voimavaroja.

Haastattelija: Kyllä, kyllä.

Haastateltava: Tässä on tietty rutiini nyt. Että mä osaan tän homman. Ehkä parannus siinä yhteistyön puolella ja yritän jaksaa hyväksyä asioita vaan, nii on.

Haastattelija: Kyllä se näin on, et se on alan tuntemus sitte se on kuitenkin.

Haastateltava: Nii just, että et se on se syy, mistä mut et. Se että se oma arvopohja on semmonen, että eihän tämmösestä niinkun ei sitä sutta karkuun lähetä. Että tota se on vaan otettava kiinni. että sillai vastuullisuuden periaatteella tässä toimitaan ihan...

Haastattelija: Nii joo.

Interviewee: So, it's like you just bump into it, and think where, why, who has in fact gone and made these regulations? It's just...That like this...That they just so easily plop out. Either that or men don't agree to do this crazy work. How could one put it in the best way possible? That it's not that - I'm not, that I have at least, I've come to the end of my tether with this thing, I mean that soon I won't any longer agree to do these crazy things.

Interviewer: I see.

Interviewee: But the fact that in this the regulation is so tough, I mean who on earth has made this regulation?

Interviewer: Yeah?

Interviewee: I mean, this, where does it come from, who is actually spreading this picture of it. I mean like at work or in a business you have to find the resources from somewhere and the motive for this work. That one would be able to be motivated for years.

Interviewer: Yeah, true. Where do you find yours from?

Interviewee: It's, I suppose it's just one's own, one's own set of values, that I myself feel some kind of social responsibility, that in any case it makes sense to do some kind of work for as long as it's on offer.

.....

Because I don't believe in it, that some quality control manager - that I run some systems separately from the business, so in other words taking on the new type of business, it just feels again that it'll also strip you of resources.

Interviewer: Yes, yes indeed.

Interviewee: Now there is a set routine. I mean I know how to do this job. Maybe an improvement there in cooperation and I continue to try to accept things as they are, yeah.

Interviewer: Yes, that's how it is. It is knowing the field, that's it.

Interviewee: Exactly, that's the reason. The fact is that the basis of one's own values is such that you don't run away from the big bad wolf. That you just have to catch it and in that way we work on the principle of responsibility.

Interviewer: Yeah, right.

In this type of argumentation acceptability of environmental management is presented through the language of complementary values and as being a natural part in business. Environmental management is described as an inherent part of business practices. Environmental issues are thus presented as an unquestionable part of business and at the same time, as values that support economic performance. Environmental issues are expressed by using the traditional business language - they are considered from the viewpoint of changes in the operating environment like external signals, proactive action, external threats and the relations of external actors and their demands. Thus in this type of rhetoric a counter argument to the perception that environmental responsibility would be something new or radical in business is formed. In addition to linking environmental issues to economic values and using the traditional business language, in many cases speakers also appeal to long tradition or experience in environmental protection (5.2.2). This finding is linked with previous notions of Crane (2000) and Coupland (2005) regarding social responsibility in business. Crane (2000) suggested that being socially responsible is normal, uncontroversial and has always been attended to in business. This perspective proposes an alternative to the discourse that an environmental focus is radical, unconventional and inappropriate for business (Coupland 2005). Coupland (2005) proposed that in her internet-data socially responsible behavior was normalized and legitimized through historical preference.

As the basis for argumentation economic and environmental values are presented as supporting each other, therefore the role of environmental responsibility in business is taken as unquestionable. It is proposed that environmental and economic values in business are actually not as conflicting as often perceived. Environmental responsibility is described as an unquestionable factor in the operating environment: as a precondition that has to be fulfilled in order to exist. Thus the argumentation of acceptability rests on

associations as suggested in Perelman's (1982) theory. These arguments are based on the structure of reality depending upon liaisons existing among elements of reality.

Extract 1.2.5 represents an example of this type of argumentation. Typical in this rhetoric form, the interviewee associates the benefits with the customer, environment and corporation. She uses the term "hand in hand" to describe this relationship. Thus the argumentation is based on economic rationalities as well.

1.2.5

Haastattelija: Eli sanoisit, että joku tällöinen taloudellisuus olis ehkä se pääasiallinen ajava voima vai?

Haastateltava: No ei välttämättä taloudellisetkaan, vaan ne, että ne toiminta-edellytykset pysyy kunnossa. Elikkä se, että sä toimit, sul on systeemit, että sä pystyt vastaamaan näihin kaikkiin viranomaisvaatimuksiin ja lakisääteisiin vaatimuksiin, että sä ylipäättänsä saat jatkaa sitä toimintaas, ni seki on yks...

Haastattelija: Niinpä.

Haastateltava: Ja toisaalta sitte se asiakasrajapinnan paine. Jos ajatellaan se, että et tosissaan sen elinkaariselvityksen mukaan niin niistä (...) koneen ympäristövaikutuksista, nii 98 % syntyy siellä sen, sillen ku se on jo käynnissä se kone. Ni sehän tarkoittaa sitä, että panostamalla niihin asioihin, että siitä koneesta saahaan ympäristöystävällinen, ni panostetaan samalla siihen, että asiakas saa hyvän koneen ja se yleensä on sitten vielä kun ajatellaan, että energia on sitten kaikkein suurin se ympäristövaikutusten aiheuttaja, ni panostamalla siihen ni kustannuksetki pienenee ja se koneen käyntitehokkuus kasvaa ja muuta että ne menee niinku käsi kädessä. Että mutta se, että vaikka meil ei ois minkäänäköstä ympäristöjohta-misjärjestelmää eikä mitään, ni silti ne tuotepuolella ne asiat, ne ois tuota, niitähän siellä tehtäs joka tapauksessa ihan riippumatta mistään. Että kun ne on asiakkaalle tärkeimmät asiat, niin ne on sillen meilleki tärkeimmät ja ne on samalla ympäristön kannalta tärkeimmät asiat.

Haastattelija: Eli asioita, jotka tavallaan liittyy kiinteesti liiketoimintaan, mutta on myös ympäristöasioita samalla?

Haastateltava: Nii kyllä. Nii, jotka ovat samalla myös ympäristöasioita että. Että tosissaan niinku eivät ole olleet syy järjestelmän rakentamiseen, koska ne joka tapauksessa niitä rakentais.

Interviewer: So you'd say that something like this cost-efficiency is perhaps the principle driving force or?

Interviewee: Well, not necessary cost-efficiency, instead it's that the operational prerequisites remain in order. I mean that you do what you need to, you have your systems so that you are able to respond to all these demands from the authorities and the prescribed demands, so that in the end you can continue that operation, so yeah, that, too is one...

Interviewer: I see.

Interviewee: And on the other hand then there's the pressure of the client interface. If we think about it, that ... according to the lifespan investigation of those (...) machines' environmental effects, then 98% are brought about there then when it - the machine - is already running. So that means that by investing in those things, so those machines will be environmentally friendly, at the same time we're investing in the fact that the client gets a good machine and it generally is then when we think that energy is the biggest of all the sources of environmental effects, so by investing in it the costs also are reduced and the machine's efficiency when running improves and so on, that they go as if hand in hand. But even if we wouldn't have any kind of environmental management system or anything, still in the production side, the things, they would be, I mean, we would deal with those issues in any case regardless of anything else. The fact that they are the most important issues to the client, then they're also as important to us and they are also from the environmental point of view the most important issues.

Interviewer: So you mean things which in some way are closely linked to business operations, but which are at the same time environmental issues?

Interviewee: Yeah, that's right. Yeah, those things which are at the same time also environmental issues. That in actual fact they haven't been the reason why the system was built, because they would be in any case have been built.

In this type of argumentation environmental responsibility is typically represented as a prerequisite coming from an external operational environment, of which it is seen as a natural and unquestionable part. In extract 1.2.6 an example of this type of argumenation is given. The interviewee describes the interaction between the external demands and corporate responses. The environmental factor is described as "it's the kind of thing that you just have to go along with it and arrange things according to that model, so that soon we'll not be able to deliver any products within the EU-region." and thus the meaning in relation to the operational preconditions is stressed in this extract.

1.2.6

Haastateltava: Ainaki joku esimerkiks tämmönen, mikä nyt on kuluttajapuolella, mutta myös bisnespuolella tää sähkö- ja elektroniikkaromun tää VEE-direktiivin voimassa tulee, sen mukana tulevat vaateet, nii nehä on pakko, ihan - sehä on semmonen asia, mihinkä on pakko sitten lähtee mukaan ja laittaa asiat siihen malliin, et kohta muuten ei pystytä EU-alueelle toimittaan mitään tuotteit. Ja se saattaa se ympäristöfaktori olla se, joka estää sen, että sitä konetta ei pysty.. Jos ei sinne sitä elektroniikkaa pysty toimittamaan niin ku se direktiivi edellyttää, ni ei se kone käy sitte, koska se tarttee sitä. Että kyllä se, et nää on varmaan niinku, ne on sellaset, joittenka merkitys koko ajan kasvaa ja kasvaa.

Haastattelija: Joo.

Et sitten kohta saattaa tulla se raja, että sitte se ei välttämättä oo todellakaan enää mitään, että ei voi sanoo, et tää nyt ois ympäristöasiaa, vaan että se on tosissaanki sitä liiketoimintaa - ja niinku se pitäs tietysti ollakki olennainen osa sitä, yleensä sitä liiketoiminnan kehittämistä ja sen liiketoimintaedellytysten varmistamista se, että...

Haastattelija: Joo.

Oli se sitten mikä laki tahansa, nii sitä pitää noudattaa.

Interviewee: At least one example of this which is now from the consumer side, but also from the business side this electric and electronics junk this VEE-directive comes into force, according to the demands that come with it, they are obligatory - it's the kind of thing that you just have to go along with it and arrange things according to that model, so that soon we'll not be able to deliver any products within the EU-region. And it may just be the environmental factor that prevents it, that that machine can't...If we can't deliver those electronics as the directive requires, then the machine isn't suitable, because it needs it. So, yes, these are surely the kinds of things whose significance is growing all the time.

Interviewer: Yeah.

Interviewee: So that soon there'll be the limit, that it won't necessarily be anything, that you can't say that this would now be an environmental issue, rather that it is in fact business operations - and that's the way it should be an essential part of it, generally that business development and its prerequisites guarantee it...

Interviewer: Yeah.

Interviewee: Whatever law it might be, it has to be followed.

This type of rhetoric appeals to environmental issues as a part of objective reality. The role of objective indicators like quantitatively measured improvements, the limits set by authorities and the fulfilment of requirements for example in different standards are stressed. In extract 7.2.10 the interviewee describes this type of perception of the nature of environmental issues in business as "black and white" and thus constructs their objective nature.

7.2.10

Haastateltava: Nii, nii. Että senkin mä niinku ymmärrän, mut sen, että tietysti haluan sen sanoo, että kyllä me ollaan paljon saatu mielestäni sit aikaan näillä järjestelmillä. Tosiaankin niitä asioita on lähteny mustaa valkoselle. On oikeesti niinkun nähty.

Haastattelija: Ja seurattu, joo.

Haastateltava: Nii. Ja tosiaan seurattu. Ruvetaan piirtää kuva ja kaaviota joistain kulutetuista hyödykkeistä ja kaikennäköisistä asioista, niin hyvihän se sillä lailla on niinku saatu, että sitä ei kiistä kukaan. Mut tosiaan se ei sitte siihe sillä lailla liity. Mutta ei kai muuta sitte.

Interviewee: Yeah, yeah. That that I understand, that of course I want to say that, yes, we have got a lot done in time with these systems. In fact these things have been sent out written in black and white. These have actually been seen done.

Interviewer: And monitored, yeah.

Interviewee: Yeah. And definitely monitored. We begin to draw a picture and diagram of some consumed goods and all kinds of things, so it comes together nicely that way, and that's something nobody can deny. But in fact there is in that way no link. But perhaps that's about it.

In extract 1.2.4 the interviewer and interviewee have discussed the role of ethics in relation to environmental issues in business. In that connection the interviewee brings up the theme of ethical investments and appeals to their nature as objective evidence of acceptable environmental action. Thus she relies on the perception that the acceptability of environmental management can be proved by objective evidence.

1.2.4

Haastateltava: Että tietysti sitten tota jollakin X:lla niin myös ne sillä lailla, se heijastuu sitten myös kyllä, taikka tulee niinku se etiikkaki siellä mukaan sen takia, että X haluaa olla mukana näissä tämmöissä eettisen sijoittamisen indekseissä, elikkä haluaa menestyä hyvin sitä kautta, jotta sitten nää tälläset sijoittajat, jolle nää eettiset asiat on tärkeitä, ni pystys näitten indeksien kautta toteemaan, että me ollaan hoidettu... Et tavallaan sielläki se taloudellinen näkökulma tulee sitten mukaan että... No varmaan 6-7 erilaisessa eettisen sijoittamisen indekseissä mukana. Ja tota tietysti se edellyttää firmalta työtä, pitää olla asiat kunnossa, ja se edellyttää työtä niihin kaikkiin näihin raportointiin ja muuhun liittyen, mut sit se tuottaa tuloksena sen, että se, et meil on semmonen tavallaan objektiivinen lausunto siitä, että se etiikka on mukana niissä siis.

Interviewee: That of course then with X also in that way it reflects on it, or ethics comes into it as well, because X wants to be in on these types of ethical investment indices, in other words, wants to succeed well in that, so that then these kinds of investors, to whom these ethical issues are important, they are able through these indices to ascertain that we have taken care of it... In a way there, too the economical perspective comes into it... Well, certainly according to 6-7 different ethical investment indices. And of course it requires a lot of work from the firm, things have to be in order, and it requires that work be done for all these reports and other related things, but then it produces as a result the fact that we have a sort of in a way an objective statement that ethics is in fact part of it.

In this type of rhetoric the stakeholders are constructed as an integral part of the (external) operational preconditions in business. The construction of corporate-stakeholder relationship in this rhetoric form relies on a similar type of business language as the argumentation for acceptability. It concentrates on describing an interactive relationship between the corporation and its stakeholders, especially external stakeholders, who play a role in the survival of the corporation. The corporation is described as existing only in interaction with its

stakeholders. Thus this type of argumentation appeals to perceptions presented, for example, by Näsi (1995b) who has suggested that holders who have stakes interact with the firm and make its operations possible. This rhetoric form concentrates on describing the interaction with the traditional stakeholders, who have been proposed as strong influencers in previous studies.

The stakeholder definition from the viewpoint of the rhetoric form follows the ideas that were the basis of the very first explicit stakeholder definitions. In an internal memorandum of the Stanford research institute in 1963, the concept was originally defined as "those groups without whose support the organisation will cease to exist". The original list of stakeholders included shareowners, employees, customers, suppliers, lenders and society (Freeman 1984). Additionally Rhenman (1964) defined the stakeholders as individuals and groups who are dependent on the corporation in order to achieve their personal goals and on whom the firm is dependent for its existence. Thus both of these definitions stress the long-term existence and survival of the corporations that is, in this type of rhetoric, constructed as the ultimate aim of the corporation. Stakeholders can be defined as *those individuals and groups who form the operational preconditions and prerequisites for the continuity of the firm* from the viewpoint of this rhetoric form.

In this type of argumentation the stakeholders are constructed to form the operational preconditions, especially in the external operational environment of the firm. Therefore their demands are described as unquestionable factors in the operational environment, and the corporation is presented as responding to these demands by co-operating with the stakeholders. Thus instead of describing the power of stakeholder demands as the rhetoric of subordination did, this rhetoric form describes a more interactive relationship between the corporation and the traditional stakeholders: the corporation takes a cooperative approach to stakeholder demands, without questioning their legitimacy. This type of argumentation does not pay attention to possible conflicts of interests between different actors but describes the acceptance of stakeholder demands as unquestionable facts. Typically to this rhetoric form, in the following extract (1.3.1) stakeholder demands are associated with operational preconditions and at the same time taken as unquestionable facts in the operational environment.

1.3.1

Haastattelija: Mikä sun näkemyksen mukaan oli se tärkein motiivi tai sysäys siihe, et lähettiin ympäristöjärjestelmää rakentamaan?

Haastateltava: No tota varmaan se suurin paine siinä työssä niin tota, tai niinku se innostava tekijä yks oli se, että kun mejän asiakkaat on paperiteollisuus-, niinku tällä paperipuolella, niin heillä on siinä oman toiminnan ympäristövaikutukset on iha eri luokkaa kun meillä tämmösenä metallipajana, tai konepajana. Niin he ovat ollu Suomessaki edelläkävijöitä sen ympäristöjohtamistyön kanssa, joka sitten tarkoittaa sitä, et he asettaa myös niille omille toimittajilleen vaateita sen suhteen. Ja se monta kertaa rupes tulemaan sitten vastaan se, että nuo paperitehtaat edellytti, että me konetoimittajana hoidetaan myös vastuullisesti ympäristöasiamme ja sitten kyselivät mejän sertifiointien perään tai sitte halusivat itse tulla todentamaan, tekemään käyntejä ja muita ja. Et se oli yks semmonen, joka todettiin, et se ei oo mikään niinku välttämättä enää mikään kilpailuetu kilpailijoihin nähden, että on tämä, vaan se on

oikeestaan toiminnan edellytys, että pääsee edes sille viivalle, että otetaan todella mukaan sitte siihen toimittajatyöhön ja.

Interviewer: What in your opinion was the most important motive or incentive behind the creation of an environmental system?

Interviewee: Well, it was certainly due to the great pressure there was in the job, or one of the motivating factors was that as our clients are in the paper industry, like in the paper business, then they have environmental effects from their own operations that are in a whole different class from us as a metal workshop or machine workshop. Actually in Finland they've been pioneers in environmental management, which then means that they also set demands on their own suppliers with that in mind. And many times we've come to face the fact that those paper factories required that we as machine-suppliers also act responsibly in environmental issues and then they asked after our certification or then they wanted to come see for themselves, to make visits and other such things. It was one of them who stated that it is no longer to be taken for granted that this gives a competitive edge over one's rivals, rather it's actually an operational prerequisite before one even gets to that point that we are really asked to take on the job of supplier.

Later in the same interview the environmental manager describes corporate responses to these stakeholder demands. Typically to this type of argumentation she describes cooperation between the corporation and its stakeholders. In this type of argumentation no possible conflicts between different actors are identified.

1.3.2

Haastateltava: Ja sitte siitä valmistetaan se kone ja sitte toimitetaan asiakkaalle ja sitte se käy sen 30 vuotta siellä. Niin ku sitä haluttiin selvittää, ni todettiin, et me voijaan, niinku oikeestaan saahaan selville vaan siihen saakka kaikki ne asiat, kun me toimitetaan se kone sinne asiakkaalle. Mut entäs sitte se loppupätkä? Ja siinä, siinä tehtiin sitten yhteistyötä asiakkaan kanssa, et tavallaan vietiin se koko elinkaariprojekti lävitse yhteistyössä. Tehtiin yhteinen projekti siitä. Et kumpikin oli kiinnostunu siitä asiasta sillä lailla. Asiakas tietysti halus tietää sen että kuinka, mitä ne heidän vastualueellaan olevat vaikutukset oli. Että tota, ja siinä yhteydessä ni tehtiin - tai sehän kesti aika kauan aikaa, se varmaan toista vuotta kesti sen koko projektin läpivienti ja... Pidettiin paljon yhteisiä tilaisuuksia, joissa sitten kuultiin samalla siinä sitten ohessa, että asiakkaalta suoria esityksiä siitä, et mitä he oikein odottaa meiltä ympäristömielessä, ja minkälaisiin asioihin meidän pitäis tuua vastauksia heille jne. Että se on yks semmone konkreettinen projekti.

Haastattelija: Sanoit tossa, että toimitte täysin yhteistyössä, et siinä tavallaan ei ollu mitään tämmösiä intressi- tai näkemyseroja sitten?

Haastateltava: Ei koska se tavallaan, se oli tämmöstä niinkun objektiivista tutkimusta, tutkimustiedon keräämistä

Haastattelija: Nii just joo.

Haastateltava: ja sitten sinänsä ulkopuolinen yritys, joka sitten analysoi ne tiedot ja teki sen laskennan ja muun ja tulkitsi ne tulokset, että ei siinä sinänsä sillä lailla mitään tota, sillä lailla tullu mittään erimielisyyttä.

Interviewer: And then we get the machine ready and then deliver it to the client and then it runs for 30 years there. It's like we wanted to find that out, and so we did, that we can actually find out up to that point all of the things then when we deliver the machine there to the client. But then what about the end bit? And that's it, then we worked together with the client, in a way we went through the whole lifespan project by working in cooperation together. We did a joint project on it. So both were interested in it in that way. The client of course wanted to know that how, what the effects of their areas of responsibility were. I mean, and in that context they were done - or it lasted quite some time, it must have taken at least two years to carry out the whole project and... We held a lot of joint sessions, where we heard at the same time in passing from the client's direct presentation of it, what they actually expect of

us in terms of the environment, and to what kinds of things we should give them answers and so on. It was one of those concrete projects.

Interviewee: You said there that you worked in complete cooperation, that in that way there weren't any kind of differing interests or points of view then?

Interviewee: No, because in a way it was a sort of objective research, collecting research material.

Interviewer: Ah, I see.

Interviewee: And then the outsourcer company which then analysed the information and did the calculations and so on and interpreted the results, so that in itself there weren't, I mean, in that way any differences in opinion.

In the argumentation concerning the stakeholder or non-stakeholder position of the environment this rhetoric form leans on creating associations, as the argumentation strategy in the whole rhetoric form does. The environment is associated with those individuals and groups who form the operational preconditions and prerequisites for the continuity of the firm. Extract 1.2.5 represents an example of this type of talk. The environmental manager presents the benefits to the customer, environment and the corporation itself as equal and as issues that "would be dealt with in any case".

1.2.5

Haastateltava: Että mutta se, että vaikka meil ei ois minkäänäköstä ympäristöjohtamisjärjestelmää eikä mitään, ni silti ne tuotepuolella ne asiat, ne ois tuota, niitähän siellä tehtäs joka tapauksessa ihan riippumatta mistään. Että kun ne on asiakkaalle tärkeimmät asiat, niin ne on sillon meilleki tärkeimmät ja ne on samalla ympäristön kannalta tärkeimmät asiat.

Interviewee: But even if we wouldn't have any kind of environmental management system or anything, still in the production side, the things, they would be, I mean, we would deal with those issues in any case regardless of anything else. The fact that they are the most important issues to the client, then they're also as important to us and they are also from the environmental point of view the most important issues.

As the extracts above have indicated, environmental values are associated with traditional business values in this rhetoric form. This type of argumentation constructs the continuity and survival of the firm as the goal of business. Environmental issues are seen as one of the external factors affecting this goal. As the basis for argumentation an association between economic and environmental values is constructed, and economic and environmental values are described as being complementary to each other. An example of this type of talk is provided in extract 1.2.5 above. This type of rhetoric represents a counter argument to the voices suggesting that environmental and economic values would conflict and that environmental values would be something external or radical in business.

The complementary nature between environmental and economic values has been one of the cores of discussion and research on corporate environmental management. It has been suggested that environmental and economic values in business would be complementary in business. In the analysis of the environmental statements I noticed that in the rhetoric of self-direction the same type of connection is constructed between environmental and economic values and it is suggested that environmental responsibility is a part of normal business. However, the business values with which

environmental values are associated are different in these two rhetoric forms: in the rhetoric of self-direction, environmental values are primarily associated with the success of the firm and its position as a forerunner. In the rhetoric of complementary values, environmental values are constructed as a part of the long-term survival of the firm. Thus in this type of argumentation, environmental management is suggested as being a win-win concept that produces benefits for different actors. It is presented as benefiting simultaneously the shareholders and many other actors, such as employees through the continuity of the firm. Continuity, with which environmental values are associated in this type of argumentation, has been a dominating, explicit value in Finnish business. In the survey conducted by the Central Chamber of Commerce, three out of four business managers reported that the most important goal set by owners was to guarantee the continuity of business (Keskuskauppakamari [Chamber of Commerce] 2006).

5.3 Rhetoric of conflicting values

In the rhetoric of conflicting values, environmental issues in business are constructed as controversial and subjective perceptions of acceptable environmental action and the best interests of the natural environment are appealed to. It thus describes the challenges of environmental management: different interpretations of acceptable environmental actions make it difficult for the corporation to act according to the best interest of the natural environment. In this type of argumentation critical voices towards the environmental interests of the stakeholders are raised. The argumentation strategy in this type of rhetoric appeals to questioning and criticizing different environmental demands and presenting the ambiguous nature of environmental issues in business. Unlike the rhetoric of complementary values, in this type of argumentation the environmental demands of stakeholders are represented as questionable by constructing them as conflicting either with their interpretation of the best interests of the nature or with common interests. This type of argumentation is based on a different perception of the relationship between environmental and economic values in business: in it they are constructed as conflicting. In Table 13 a simplified structure of argumentation in this rhetoric form is described.

TABLE 13 Simplified structure of argumentation in the rhetoric of conflicting values

CLAIM	JUSTIFICATION	ENVIRONMENTAL VALUES
Common basis for acceptability cannot be defined	The best interests of the environment are open to different interpretations	Environmental and economic values are conflicting

Additionally, in this rhetoric form a speaker category (cf. Potter 1996) is created to increase the credibility of the environmental manager. In this type of argumentation the environmental manager speaks as a representative of the environment's interests among conflicting interests in business. Representing environmental values in business would increase his credibility and allow him to be entitled to environmental knowledge as suggested by Potter (1996). The creation of this speaker category rests on the perception of conflicts between environmental values and traditional business values. By appealing to the conflicting and ambiguous nature of environmental issues it forms a competing perception with the rhetoric of complementary values that presented environmental issues as self-evident in business. A typical rhetoric tactic in this meaning is the use of the we-rhetoric. As suggested by Billig (1987), talk of 'us' creates an image of a coherent group of people with congruent interests. In this case the we-rhetoric is used to construct an image of environmental representatives in business whose common aim is to increase the environmental protection in different industries and to associate the speaker as being one of them. Extract 1.1.4 provides an example of this type of talk: the speaker refers to "us environmental people" among other actors in business.

1.1.4

Just tosissaan niinku sanoin, ku niitä paineita tulee muualtakin kun meiltä ympäristöihmisiltä, että tulee sitten niiltä sieltä, tavallaan sieltä hintatason ylläpitämisestä tai kehityksestä ja muusta niillä. Se vois olla semmoinen juttu.

Yes, really, just as I said, when those pressures come from somewhere other than us environmental people, then they come from them there, in a way from maintaining the price level or development or something else. It could be something like that.

The following extract provides another example of this type of argumentation. It describes the conflicts that an environmental person meets in the corporation – due to negative attitudes he is seen in "a bad light" or as "an official among us". In this extract a group of environmental representatives in business is also constructed by referring to colleagues and associating the environmental manager with this group. The metaphor of "parent-teacher meetings" is used to describe the important status of environmental issues in their corporation. To construct the controversial nature of environmental issues in business he also uses the terms "fighting" and "making a noise", thus presenting himself as a spokesperson for the environment.

4.1.6

Haastateltava: Et tavallaan sitte se, et se ympäristöihminen ni hirveesti sitte siellä yrityksessä nähdään kanssa silleen vähä ikävässä valossa.

Haastattelija: Nii just.

Haastateltava: Et se on viranomainen mejän joukossa. Et se on se semmoinen, mikä mun mielestä on ongelma – ne on ongelmaihmisiä yrityksissä. Et kyl niinku se on se semmoinen käsitys on kattavasti, että ei oo semmosta... Mut että se, että taas mitä niinkun mejän X Ry:n tai sitte siellä X:n näillä ympäristöpäivillähän tapaa kollegoja, ni kyl kuitenkin ni siellä – mutta siis huomaa, eihän siellä oo ku muutama kymmene aina. Et onks siellä taas ne ihmiset, jotka, joihenka yrityksissä nää asiat on nostettu korkeampaan statukseen. Onks se niinku toinen analogia, ett näistä vanhempainilloista puhutaan – sul on niin pieni vauva, että – niin mut kato ku puhutaan sitä,

että ketkä käy vanhempainilloissa. Ni ei siellä käy ne vanhemmat, joilla on, joilleka siellä ois viestiä.

Haastattelija: Niinpä, kyllä.

Haasteltava: Että se arvostuskysymyksestä. Mut että joskus on näitä kolleegojen kans mietitty sit tosiaan, että tämä - niin kauan kun sitä ei kauheen hyvin pidetä tuolla yläällä, ni kyl se tuppaa sinne jäämäänki että. Tässä joutuu koko ajan tätä vähän tilaa taistelemaan, tai pitämään ääntä.

Haastattelija: Niinpä.

Interviewee: That in a way then an environmental person is then so terribly seen there in the corporation in a bad light.

Interviewer: I see.

Interviewee: That he's an official among us. That it's a kind of, which in my opinion is a problem - they are problematic people in a corporation. That yes, that's the overall kind of understanding, that there isn't that kind... But when it comes to our X-company or then there are these X's environmental days, where one meets colleagues, yes however - but note, there are never more than ten or so there. That are there then again those people who, in some corporations these issues are raised to a higher status. Is it like a second analogy, that we talk about parent-teacher meetings - you've such a small baby, that - yeah, but look at it when we're talking about who goes to parent-teacher meetings. The parents who should listen, they aren't there.

Interviewer: I see, yes.

Interviewee: It's a question of values. But sometimes with these colleagues we've really had a think, that this - as long as they aren't really maintained, then they will usually stay there. In this one has to fight for space or to make a noise.

Interviewer: Yeah.

This type of argumentation aims to question the discussion of acceptable environmental management by presenting the conflicting and interpretative nature of environmental issues in business and the basis of the argumentation rests on questioning the legitimacy of different environmental demands. Unlike the rhetoric of complementary values, in this type of rhetoric environmental responsibility is constructed as something new and external in business and as conflicting with traditional economic values. Environmental issues in business are constructed as a part of subjective reality and thus it is suggested that no universal criteria for acceptability can be defined: what would be acceptable from one viewpoint would not be so from another. An integral part of this type of argumentation is questioning the legitimacy of a stakeholder's environmental demands.

In this type of argumentation economic and environmental values in business are constructed as conflicting. In the following extract these values are described as conflicting and at the same time the interviewee suggests that environmental responsibility would actually require a deeper change in society. Thus he constructs the limits of a single responsible actor and mentions that change in the behavior of other actors in the society would also be needed.

2.2.7

Haastateltava: Nii. Kyllä se varmasti on se ympäristöjohtamisen ydinsisältö Suomessa on kuitenkin aika pitkälti tulee sen lakien ja määräysten noudattamisen kautta. Et miten käytännössä hoidetaan se, että pysytään "kaidalla tiellä".

Haastattelija: Nii just.

Haastateltava: Pitkäl aikavälillähän se ongelma tulee siitä, että ylipäättänsä liiketoiminta ja - tai sanotaanko tuotannollinen liiketoiminta ja ympäristö on vähän ristiriidassa keskenään. Elikkä et jossakin vaiheessa tää, vaan niin meidän pitää

löytää fiksumpia kuluttamisen menetelmiä ja samanaikaisesti ylläpitää talouskasvua ja liiketoimintaa, ni se on se haaste.

Interviewee: Yeah, quite definitely the core content of environmental management in Finland has come for the most part by following the laws and dictates. That how in practice it's taken care of, that we stay "on the narrow path".

Interviewer: Yeah, right.

Interviewee: In the long run the problem comes from the fact that as a rule business and - or should we say productive business and the environment are in conflict with one another. So in other words at some stage, we should find smarter methods of consumption and at the same time maintain economical growth and business, yeah, that's the challenge.

In another extract (2.2.1) from the same interview, the interviewee describes environmental issues in the corporation as new issues, which are "still difficult to deal with" when they conflict with business. This type of argumentation is typical of this rhetoric form, since it is based on the perception that environmental responsibility has not traditionally been a part of doing successful business.

2.2.1

Haastattelija: Joo. Eli tavallaan on tullu semmonen viitekehys tai jonkunlainen ohjeistus, millä pystyy vähän ennakoimaan sitä toimintaa.

Haastateltava: Kyllä. Ja siis ihan myöskin arvioimaan sitä omaa toimintaa. Ei ainoastaan ennakoimaan, vaan arvioimaan sitä omaa toimintaa ja sitte sen tiivistä. Tää näkyy ihan selkeästi tuolla tota tuotantolaitospuolella. Mut sitten kun ruvetaan puhumaan vähän enemmän tämän talon väestä elikkä pääkonttorin väestä, niin sit se alkaa hämärtyä. Sit se alkaa hämärtyä ja se on niitä suuria haasteita sitten tulevaisuudessa. Täällä puhutaan ympäristöasioista, mut et sinänsä tilanteessa, jossa selkeä bisnes ja ympäristöasiat joutuu ristiriitaan, ne on aika hankalia vielä käsitellä.

Haastattelija: Joo, kyllä.

Haastateltava: Et ne tulee vielä meille toki yllätyksenä. Eikä välttämättä esimerkiksi ymmärretä, et joku pakkausmateriaalipäätös ni se on, sillä on selkeät ympäristövaikutukset, että se joku materiaali ei toimi jätehuollossa. Et se ei oo vielä menny lävitse. Elikkä ajatuksissa ollaan ympäristömyönteisiä, mut sitte ku se konkretia iskee kohdalle, niin sitte alkaa tulla vähän semmosta huojuvaisuutta.

Interviewer: Yeah. So in some way a framework of reference or some kind of directions has arrived by which one is able a bit to anticipate what to do.

Interviewee: Yes. And also a way by which one can evaluate one's own tasks. Not only to anticipate, but rather to evaluate one's own work and then its conciseness. This is seen quite clearly there in the production department side. But then when we begin to talk more or less to this house's people i.e. the home office people, then it begins to get blurry. Then it begins to get blurry and there are these huge challenges in the future. Here we talk about about environmental issues, but in the situation itself where pure business and environmental issues come into conflict, they are still quite hard to handle.

Interviewer: Oh yeah, sure.

Interviewee: So they still come to us as a complete surprise. One doesn't necessarily understand for example, that some decree about packaging material, it has clear effects on the environment, that some material doesn't go into the waste disposal. I mean, it hasn't yet gone through. In other words in thought we are positive about the environment, but then when the reality of it hits, then it begins to become a bit patchy.

The argumentation here focuses thus on the inaccessibility of commonly accepted criteria for environmental action in business. This viewpoint has also been discussed in previous literature. Carroll (1993) suggested a problem

particularly with environmental ethics: he asked whose standards will determine what is or is not ethical. Thus he proposed that the nature of environmental issues in business is always contextual and the basis for acceptable environmental actions depends on the context. Joutsenvirta (2006) noted that environmental issues have always caused conflicts, since different actors in society have different perceptions on what should and could be classified as an environmental problem and how the environment should be taken into account in different situations.

The rhetoric of complementary values described environmental issues in business as a part of objective reality. This rhetoric form is based on a competing perception of reality with the rhetoric of complementary values. It does not hold that acceptability could be assessed by appealing to objective indicators, but constructs acceptable environmental action as based on subjective perceptions. Thus no single criteria can be defined as acceptable environmental action. Extract 3.2.6 provides an example of this type of argumentation. The interviewee describes decision-making situations regarding environmental management and stresses that the decisions cannot be based on objective facts, but they are based on argumentation. By the use of the expression “as equitably as possible” he suggests that there is no single correct perception of acceptable decision in environmental management.

3.2.6

Haastateltava: Ei siis, mun mielestä ne on ihan selkeesti, et tota joudutaan tekeen valintoja.

Haastattelija: Joo.

Haastateltava: Kyl se on niinku sitä. Se on oikeestaan, mä miellän et se ympäristö ja turvallisuus on molemmat semmosia asioita ja sit ollaan joskus aina rajapinnoilla, josta ei voi sanoa, että onko oikeeta näkemystä kellään.

Haastattelija: Nimeomaa.

Haastateltava: Se on sitä, että sitte vaan pitää jonku asian niinku vaan mahdollisimman oikeudenmukaisesti päätetään sitte, mutta joskus... Ei siinä välttämättä argumentointikaa oo oikein, vaan se - päätetään joskus argumentoinin perusteella ja joskus päätetään sen, kuka sen parhaiten on asian valmistellu. Se on ihan siitä kiinni.

Haastattelija: Niinpä, joo.

Haastateltava: Ne on ihan sit tollasii perusteita. Eikö sitä joka asiassa kaikki oo sellasia?

Interviewee: No, I mean, I think it's quite clear, that one has to make choices.

Interviewer: Yeah.

Interviewee: Yes, that's it. It is actually that I think that the environment and safety are both those sorts of things and then we are sometimes always just in a grey area, of which you can't say that is it the right point of view for anyone.

Interviewer: Exactly.

Interviewee: It's that, that you should just decide to do some thing as equitably as possible, but sometimes... There is no necessarily right argument in that situation, rather the fact is that sometimes decisions are made on the basis of argument and sometimes they are decided on the basis of who has prepared the issue the best. It all comes down to that.

Interviewer: Yeah, I see.

Interviewee: They are just in that way based. Isn't it like that in everything?

Extract 2.2.5 provides another example of this type of argumentation. In this case the interviewee describes different parts of environmental responsibility and thus the argumentation tactics is close to the dissociations suggested in

Perelman's (1982) argumentation theory. The interviewee separates three different sides in acceptable environmental management: fulfilling the legal requirements and acting according to the best interests of nature is not enough if the subjective "sense of justice" in people is not fulfilled.

2.2.5

Haasteltava: ...Et joku, jotain täntyyppisiä tapahtumia niinku, jossa sitten tavallaan vaikka me toimimme lain mukaan aivan oikein ja toimisimme ympäristö- vielä voisko sanoo ympäristöfilosofiankin mukaan oikein, mut jos me toimimme vastoin ihmisten oikeustajua tai tämmöstä oman turvallisuudentunteen tarvetta vastaan, niin sillen aiheutuu ne ristiriidat, joissa sitten menee, tulee sitä, mitä mainittiin. Et se, siitä on nyt kokemuksia, tämmöset yksittäiset pienet mällit ei niin kauheasti sitä - tossa kun seurasin mielenkiinnolla sitä kun Atriallahan sitä raskasta polttoöljyä Kuopiossa niin valu vuosi sitten niin Kallaveteen, niin tota, keskustelin kollegan kanssa, niin he ei ainakaan kokenu sitä siinä heille mitään merkittävää imago-ongelmaa, et olis tullu. Haastattelija: Tai negatiivista.

Interviewee:... that some, something like these types of events, where in some way although we act according to the law quite correctly and we would act right according to the environment or could one still say according to environmental philosophy, but if we act against people's sense of justice or against one's own need to feel secure, then that gives rise to those conflicts that bring about what was mentioned. We have experiences of that, these kinds of individual little mishaps don't so much [change] that - like when I followed with great interest when Atria had that dense oil spill in Kuopio a year ago in Lake Kalavesi, yeah so, I discussed it with a colleague, and they didn't at least experience it as any significant problem of image, that any would have come from it.

Interviewer: Or negative.

This type of argumentation is based on critical talk and questioning the legitimacy of different stakeholder demands. It is based on contradictory perceptions of the stakeholder relationship compared with the rhetoric of complementary values that took the stakeholder demands for granted and as unquestionable. In this rhetoric form the construction of the stakeholder-corporation relationship is based on criticizing the stakeholder demands. Thus this type of argumentation stresses the viewpoint suggested by Jokinen (2002): the aim of argumentation is to defend one's own position and to criticize and weaken the position of the opposite position. In the interviews different types of argumentation tactics are used to question the legitimacy of stakeholder demands: they can be perceived as being in opposition to the best interests of nature, the common good or even to weaken the possibilities of the corporation to act according to the best interests of nature. This type of rhetoric creates a counter argument to the demands of taking into account the interests of all the stakeholders and stresses the attribute of legitimacy (cf. Mitchell et al 1997) regarding stakeholder demands. Stakeholders can be defined as "*those social actors who have legitimate environmental interests in the corporation*" from the viewpoint of this rhetoric form.

This type of argumentation also questions some normative stands taken in stakeholder theoretical literature by appealing to their possible illegitimacy. According to Jackson (1998) stakeholder theory suggests that being an ethically responsible manager involves paying attention to all who have a stake in business. Bishop (2000) held that a normative basis of stakeholder theory

suggests that a corporation's stakeholders are identified by their interest in the corporation and the interest of all the stakeholders are of intrinsic value. Viewpoints that are typical to this type of argumentation have been stressed in environmental management studies. For example, Kulkarni (2000) held that the conflict among the objectives of a firm's stakeholders regarding environmental issues has resulted in a number of environmental disputes. Sharma (2000) studied the different managerial interpretations of environmental issues in connection with the corporate choice of environmental strategy. According to him, discussion on different interpretations of the importance of certain environmental actions and issues in business leads to the need to argue for the acceptability or the legitimacy of actions.

The following extract (6.3.3) represents an example of this type of talk. Typical to this rhetoric form the interviewee describes stakeholder action from a critical perspective, and at the same time stresses the role of stakeholders as responsible actors as well. Negatively laden terms and descriptions are used to indicate the questionability of the stakeholder's action. The interviewee presents a critical attitude towards stakeholder action for example in the statement " if he wants to, it is within his power to act in an environmentally responsible manner. Whether it then works is another matter altogether."

6.3.3

Haastattelija: Mites sä kuvailisit näitten eri sidosryhmien roolia nyt tässä teijän ympäristöjohtamisessa?

Haastateltava: No toimittajakumppanithan on siinä mielessä tärkeitä, että ne toteuttaa sitä, mitä me tällä hallintajärjestelmällä on suunniteltu tehtäväksi...

...Mutta kyllähän sitten, jos puhutaan niistä hyvistä saavutuksista, kyllähän sitte asiakkaat on merkittävä ryhmä. Mehän pystytään rakentamaan ainoastaan semmonen infra sinne asiakkaalle. Eli hänellä niin halutessaan on mahdollisuus toimia ympäristön kannalta järkevästi. Toimiiko ne sitten taas, se on sitten toinen juttu. Jos se toimii jossakin, niin se välimatka, mitä päätetään, on todella pitkä. Mut ihan oikeasti kunnan tulokset syntyy vasta sitten, kun se asiakas eli se loppukäyttäjä tässä meidän talossa käyttäytyy sillä tavalla ku talo on suunniteltu käyttäytyväksi. se on se sarka, jossa on vielä todella paljon tekemistä.

....

Joo, et se on kuitenkin toivotonta asiakkaidenki odottaa, et me pystytään tekemään joku talo muuta kun korkeintaan niinku sanoin se, että se että hintaratkasuiltaan mahdolliseks toteuttaa tämmöstä ympäristömyönteistä toimintaa. Mut ite sen toiminnan pitää olla ympäristöystävällistä. Sen tekee joku muu. Me ei välttämättä edes käydä koko rakennuksessa ko pari kertaa vuodessa. Okei, sit heistä ei ole ketään siellä.

Interviewer: How would you now describe these different stakeholders' role in your environmental management?

Interviewee: Well, supplier-partners are in that respect important, that they carry out what we here in management have planned...

...But yes, if we talk about successful achievements, then yes, clients are a significant group. We are able to build that kind of infra only for the client. In other words, if he wants to, it is within his power to act in an environmentally reasonable manner. Whether it then works is another matter altogether. If it works somewhere, then the interim, what we decide, is really long. But actually proper results only come about when the client i.e. the end-user here in our house behaves in the way that the house has planned he should behave. That's an area where a lot of work still needs to be done.

...

Yeah, and it's however hopeless for the client to expect that we are able to build some house other better than what I said, that the fact that it's the cost solution that makes it possible to carry out this kind of pro-environmental operation. But in itself the operation must be environmentally friendly. Someone else does that. We don't even necessarily go to the building except for a couple of times a year. Okay, and then none of them are there.

In this type of argumentation the aim is to emphasize that change should happen also in the action of stakeholders and thus it creates another dimension to the demands for changing the business behavior to be more sustainable. Another characteristic feature in this type of argumentation is describing the relationships between different stakeholders. In the following extract (4.3.5) the interviewer and interviewee are discussing environmental organisations as stakeholders. It represents a typical example of this type of argumentation: it does not present only the customer in a negative light but especially includes the effect of NGOs on the customer. The interaction between the stakeholders is represented in a negative light and the speaker aims to represent the stakeholder demands as unquestionable: it suggests that the questionable demand of a stakeholder may be influenced by another stakeholder.

4.3.5

Haastattelija: Nimenomaan usein tuodaan julkisuuteen ainaki ni ympäristöjärjestöjen toimesta. Onks teillä minkälaiset kanavat suoraan...?

Haastateltava: Ja sitten jotkut asiakkaita... Ei oo, siis suoraan ei oo mitään.

Haastattelija: Kanssakäymistä heidän kanssaan.

Haastateltava: Mulla ei oo ollu mitään. Enkä tiedä oikeastaan niin, onko ollu paljon suoraan meidän yrityksessä ollenkaan että.

Haastattelija: Nii just.

Haastateltava: Mutta se että nää ympäristöjärjestöt voivat vaikuttaa niihin asiakkaisiin.

Haastattelija: Kyllä.

Haastateltava: Eli tää on se, mitä kautta tulee meille, et näiden mielikuvien... Että se että ymmärtää niitä eroja. Ja on menetetty kauppoja sen takia, että esimerkiksi ei ole ollu FSC-logoa.

Haastattelija: Joo.

Haastateltava: Koska se asiakas on sitä mieltä, et se FSC-logo on se parempi.

Haastattelija: Jonka he haluais joo.

Haastateltava: Eikä he, eikä ole ollut, jostain syystä ei oo menny perille se, että mitä, mikä ero niillä on, taikka onko niillä yhtään mitään eroa, että minkä takia Suomeen soveltuu tämä PEFC ja Eurooppaan sinänsä soveltuu tää PEFC niinku eri lailla. Ja sehän johtuu siitä, että Suomessa on niin pienet nää ns. metsälöt.

Interviewer: Namely the actions of environmental organisations are often made public. Have you any channel directly to...?

Interviewee: And then some clients...No, there isn't, directly, no, there's nothing.

Interviewer: Interact with them.

Interviewee: I haven't had anything. I actually don't know if there's been a lot directly at all in our company.

Interviewer: Yes, right.

Interviewee: But the fact that these environmental organisations can influence those clients.

Interviewer: Yes.

Interviewee: In other words, this is it, what comes to us, that these preconceptions...I mean the fact that one understands the differences. And deals have been lost because of it, for example, that there's been no FSC-logo.

Interviewer: Yeah.

Interviewee: Because the client has been of the opinion that the FSC-logo is the better one.

Interviewer: Which is the one they'd like yeah.

Interviewee: And neither do they, neither has there been for some reason, for some reason it hasn't got through that what, what difference is there between them, or is there any difference at all between them, and that for what reason this PEFC was taken up in Finland, and then in Europe the PEFC was taken up in such a different way. And it's because in Finland there are such small so-called forest holdings.

Extract 5.3.6 represents another example of the type of argumentation in which the relationships between different stakeholders are stressed. The interviewee represents the stakeholder demands in a negative light by using the term "strict" and stresses the differences of opinions between different stakeholders groups. In the extract the general argumentation strategy in this rhetoric form is followed: it stresses that general acceptability for decisions and action is impossible to get due to different interpretations of what is needed. Thus by appealing to the influence of one stakeholder over another (4.3.5), and to conflicts of interests between the stakeholders this type of argumentation appeals to the limited possibilities of satisfying all the demands of the stakeholders: the stakeholder field is represented as a complex web of different actors with different interests.

5.3.6

Haastateltava: Ja ydinvoima on tietenki aika hyvä ihan just ilmastomuutoksen kannalta, että onko se nyt sitten hyvä vai huono asia. Et se ei aiheuta hiili-dioksidipäästöjä, mutta sit se katsotaan, et se lisää energian kulutusta tavallaan. Esimerkiks mejän tiukat ympäristöjärjestöt on sitä mieltä, et se on huono asia. Sit jotkut on sitä mieltä, et se on väliaikaisesti hyvä ratkasu, parempi kuitenkin kun hiili tai muut. Ja sitten tota. Nii elikkä tasoeroja löytyy.

Haastattelija: Niinpä, eli siellä löytyy jo semmonen pieni näkemysero,

Haasteltava: Tässähän se on, joo.

Haastattelija: tietenki teollisuus ja ympäristöjärjestöt.

Haasteltava: Joo. Toiset yritysasiakkaat on sitä mieltä, että just lisää vaan halpaa perusvoimaa. Yksityisasiakkaat saattaa olla sitä mieltä, et ei ainakaan meidän kulmille. Että se niinku, se on ehkä semmonen.

Interviewee: And nuclear power is of course quite good exactly because of the climate change, as to whether it's then a good or bad thing. It doesn't cause carbon dioxide emissions, but then it's looked at as increasing energy consumption in a way. For instance, our strict environmental organisations think that it's a bad thing. Then some think that it is temporarily a good solution, better however than coal or something else. And then I mean. So in other words there are differences in standards.

Interviewer: Yes, so there one already finds some kind of small difference in point of view,

Interviewee: That's what it is, yeah.

Interviewer: Of course industry and environmental organisations.

Interviewee: Yeah. Some of the other corporate clients think that you should just increase cheap basic power. Private clients might be of the opinion that not in our neighborhood. I mean, that's sort of what it's like.

It is typical in this type of argumentation to stress different interpretations of the best interests of nature. Thus this type of argumentation rests on the perception that the environment cannot express itself in verbal terms, it has no "voice of its own". Lovio (2004) has suggested that the environment can achieve a stakeholder position in the interpretations of other stakeholders since it is a silent stakeholder. In this type of argumentation the environmental demands of

the other stakeholders are easily questioned, but the legitimacy of the environment's interest is not questioned. The debate between these stakeholder groups that have previously in literature been called green or environmental interests is caused by the perceived incapability of the environment to speak for itself. However, in this type of argumentation the legitimacy of the environment's interests are not questioned, but it is rather stressed as to who is the most legitimate stakeholder. Extract 6.3.3 that has been presented above represents another example of this type of talk: it criticizes the action of customers and stresses that if they "want to, it is within [their] power to act in an environmentally reasonable manner."

This type of argumentation constructs more contradictory perceptions of the relationship between environmental and economic values than the rhetoric of complementary values. In this type of argumentation environmental and economic values in business are perceived as conflicting. Contrary to the rhetoric of complementary values, in this rhetoric form environmental values are not connected to traditional business values and are not seen as a part of them, like the survival and continuity of the firm, but rather as something new in business. Extracts 2.2.7 and 2.2.1 that have been presented above provide typical examples of this type of talk. In the extracts the interviewee describes the conflicting nature of environmental and economic values, especially in the sense of the long-term change in society and poses the conflict in the term "problem" - as something new that the business has to solve.

5.4 Rhetoric of intrinsic value of the environment

The rhetoric of intrinsic value of the environment aims to present the positive environmental and societal contribution of the corporation and thus to commit the audience to its perceptions of environmentally responsible action. The main rhetoric strategy in this rhetoric form is based on creating distinctions (cf. Perelman 1982): different sides of corporate environmental management are distinguished to create credibility for the arguments. This type of rhetoric constructs a distinction between responsibility talk and real responsible action, and acceptable environmental management is presented as concrete action for the environment instead of just speaking in beautiful words. Open and honest communication is presented as an integral part of the responsible, concrete action that reveals both the strengths and weaknesses in environmental action and thus the principle of transparency is brought into the discussion. "We do not hide anything" the environmental manager might typically say in this type of rhetoric. The aim in this rhetoric form is to gain the stakeholder's acceptance of environmental management, and is pursued for by stressing open, honest and transparent communication and by emphasizing the positive contribution of the corporation. The corporation is described as an active environmentally responsible actor in order to gain stakeholder acceptance. In this type of

argumentation environmental values are associated with common moral virtues such as honesty, and the environment is given intrinsic value.

This rhetoric form shares some of the features with the rhetoric of autonomy that I identified as being used in environmental statements. For example, this type of argumentation constructs the corporation in as positive a light as possible, describes the contribution of the corporation to stakeholders and describes the corporation as possessing environmental skills and knowledge that it spreads to stakeholders. However, the starting points for argumentation are quite different in this rhetoric form compared with the rhetoric of autonomy: it is not based on the power-based position of the corporation and environmental management is not strongly linked with the success and performance of the corporation. Instead this rhetoric form is strongly based on counter argumentation. It aims at disproving the suspicions of the corporation being evil – an actor who holds secrets, whose words do not correspond with the deeds and who does not act truthfully. Thus it aims at convincing the audience about the good intentions of the corporation. A simplified structure of the argumentation in this rhetoric is represented in Table 14.

TABLE 14 Simplified structure of argumentation in the rhetoric of intrinsic value of the environment

CLAIM	JUSTIFICATION	ENVIRONMENTAL VALUES
Real action is acceptable and creates positive societal contribution	Distinction from the precarious side of environmental management	Intrinsic environmental values

As in the rhetorics of complementary values and conflicting values, in this rhetoric form as well a speaker category (cf. Potter 1996) is created to increase the credibility of the speaker. In this rhetoric form the interviewee is constructed as a guide and contributor to environmentally responsible action, especially in relation to external stakeholders. The speaker is represented as possessing and distributing environmental knowledge. The terms “guide” and “advice” are used to create this type of credibility. Thus the descriptions are based on a contribution to the environmentally responsible action of the stakeholders and as a contributor to societal well-being. Extract 1.1.3 provides an example of this type of argumentation. The interviewee describes a situation in stakeholder interaction in which he has offered the stakeholders practical examples. For instance, by saying “I have told” he constructs the above mentioned credibility.

1.1.3

Haastateltava: Elikkä he on osottanu innostusta siihen, et he haluais sen oman toimintansa rakentaa. Tietysti vähän niinku meijänki painostuksesta, että toivotaan, että toimitaan vastuullisesti sielläki ja. Sit he on käyny varmaan 3 kertaa täältä se porukka munkin luona koulutuksessa, että mä oon kertonu, mitenkä me se homma tehtiin ja mitä asioita on huomioitu ja miten järjesteltiin ja.

Interviewee: In other words they have shown enthusiasm for it, that they would like to build their own activities. Of course a bit due to our pressure we hope that they will act responsibly there, too and. Then they, that lot, have come to me also at least 3 times for the training, and I have told them how we did the job and what things need to be taken into account and how it was organized and.

This type of argumentation aims to gain the acceptability for environmental action by appealing to the positive contribution of the corporation and by representing it as an honest and truthful actor. The argumentation for acceptability follows the overall argumentation strategy in this rhetoric form: it distinguishes different sides in environmental management (cf. Perelman 1982). In this type of argumentation the sides of environmental management are distinguished in two different ways: the mere talk against real action and external suspicions against the real action. It aims to disprove the suspicions of "mere rhetoric" or of the "evil corporation" and to describe the real action of the corporation. By these types of distinctions the action is separated from any suspicious or precarious sides in environmental management and associated with the acceptable side (honest and truthful) side of environmental management. As the following extracts will indicate, by using certain terms the other sides of the phenomenon (mere rhetoric or external suspicions) are presented in a negative light and as not truthful. In the following extracts I will provide examples of both of these argumentation types.

The following extract (2.2.2) represents an example of creating a distinction between mere rhetoric and real action. Typical to this type of argumentation is that mere rhetoric is described as unacceptable - as mere, empty words with no congruence in reality and no truthful value. In the following extract the interviewee makes this distinction between mere words and real deeds. He uses the terms "overly positive glossing over" and "an empathetic shame" to describe the untruthfulness and shame of mere rhetoric. He also clearly separates his own corporation from the group of the corporations who only speak "we don't care for overly positive glossing over, or we don't do that". Thus he represents as acceptable only the type of talk that corresponds with real action.

2.2.2

Haastateltava: ...Ja sitä on tutkittu, noi kuluttajatutkimukset. Meillä on hyvä ympäristön kannalta. Ja sillen se suurin haastehan on se, että et yrittäjät pitää sitte sen kuvan, mikä me annetaan ulospäin eikä todellisuus riittävän lähellä toisiaan.

Haastattelija: Nii just, joo.

Ja siinä on sitten näitä tietynlaisia viestintäpoliittisia ratkasuja ja keskusteluja jouduttu käymään, että et meillä on tietty linja tiedotusjohtajan kanssa sovittu, että meillä ei tämmöstä ylipositiivista maalailua välitetä, tai ei harrasteta, vaan että asiat kerrotaan niinku ne on.

Haastattelija: Joo. Mikä sun näkemyksen mukaan on, jos ajatellaan edelleen tätä samaa asiaa sanoista ja teoista, ni on tilanne koko suomalaisessa liiketoiminnassa? Kuinka paljon vaan puhutaan...?

Haastateltava: Noita ympäristövastuu- ja ympäristöraportteja kun lukee, niin joskus tulee, kokee myötähäpeää, tai sanotaan, että usein kokee myötähäpeää.

Haastattelija: Joo, kyllä.

Haastateltava: Mutta se on aika pitkälti kuitenkin nähtävissä niin päin, nii että mitä isompi yritys on ja mitä suuremmalla todennäköisyydellä siellä on ympäristöalan asiantuntemusta omissa organisaatioissa, sitä suuremmalla todennäköisyydellä siellä

semmonen realismi paistaa. Ja voi sanoa, että sitte silloin kerrotaan yleensä kylmiä lukuja ja sit näytetään aikasarjoja ja kommentoidaan niitä.

Haastattelija: Joo. Jätetään turhat runoilut ehkä sikseen.

Nii ja se, nii ja otetaan täm-, et ei oteta tämmösiä yksittäisiä, voisko sanoa mitättömiä asioita ja paisutella niitä sitten ja ollaan kovin ympäristömyönteisiä. Et se on semmonen suhteellisuudentaju siinä. Mut et kyl se aika usein, kun niitä raportteja lukee, niin kyllä siinä myötähäpeää kokee.

Haastattelija: Niinpä.

Mut että se, et ympäristöasiat on tällä hetkellä, tuntuu olevan trendikkäitä. Ja silloin sinne mennään mukaan tämmöseen raportointiin ja kertomiseen, vaikka sitten ei ehkä vielä rahkeet ihan riittäis.

Interviewee:.. And it's been studied, those consumer reports. We are doing well from the environmental point of view.. And then the greatest challenge is that the entrepreneurs retain the image which we give out and not close enough to the reality.

Interviewer: Yeah, right.

Interviewee: And then there's these certain types of political communication solutions and discussions that we have to go through, that we have a certain line agreed upon with the PR officer, that we don't care for this kind of overly positive bragging, or we don't do it, rather we tell things are they are.

Interviewer: Yeah. What according to your perspective is it, if we continue to think of this same issue of the words and deeds, then is this the situation in all of Finnish business operations? How much of it is all just talk...?

Interviewee: When one reads those environment responsibility- and environmental reports, then sometimes one experiences a sort of empathetic shame, or let's say that one often experiences an empathetic shame.

Interviewer: Yeah, indeed.

Interviewee: But it has however for quite a long time been evident, that the bigger the company is, and the greater likelihood that it has expertise in the field of environmental issues in its own organisation, the greater likelihood there is then of there being some kind of realism present. And one could say that there then cold facts and figures are generally told and then time-series are shown and commented on.

Interviewer: Yeah. Let's leave aside unnecessary whitewashing.

Interviewee: Yeah right, and let's take these, let's not take these types of individual, could one say nonissues and blow them up then, and be very pro-environmental. That it's a kind of sense of relativity. But yeah, quite often when reading those reports, then yes, one feels an empathetic shame.

Interviewer: Yeah.

Interviewee: But then there's the fact that environmental issues seem to be all the trend at the moment. And then we go along with this reporting and accounting, even though then we might lack the strength for it.

Extract 3.2.1 provides another example of this type of talk. The interviewee uses the terms "not everybody has their feet firmly on the ground", "one easily gains points without doing anything" and "extremely beautiful pieces of writing are easy to do" to describe the unacceptable and untruthful nature of mere talking. In addition she distinguishes their corporation from this group who only "talks the talk".

3.2.1

Haasteltava: Eli tää on oikeestaan aika tavalla mun mielestä - monta kertaa sitä, et tota millä nimillä puhutaan asioista.

Haastattelija: Kyllä.

Haasteltava: Eli tuota...mä itse miellän, semmonen omakohtanen mielipide, että kaikilla ei aina oo jalat tukevasti maassa. Nää asiat on ollu olemassa ja niitä pyöritetään. Sitten se, että - näihän se kuuluki olla, että me ny tällasesta huolehditaan.

Haastattelija: Kyllä.

Haastateltava: Et se, että tää ympäristöala on siis tällane ala edelleenkin, mist kerätään helposti pisteitä tekemättä mitään. Haastattelija: Nimenomaa, joo.

Haastateltava: Tää on oikeestaan ihan selkee, mä nään sen niin arkipäiväsesti asian et tota. Se pitäs jotenki selkeyttää hyvin, että mitä tehdään. Et tällä alalla voi sanoa, että erittäin kauniita kirjoituksia on helppo tehdä.

Interviewee: So this is actually in a way in my opinion – many times about, I mean, by what name we speak about things.

Interviewer: Yes.

Interviewee: That's it...I myself, a kind of personal opinion, is that not everyone has their feet firmly on the ground. These issues have been around and they have been going around. Then the fact that – this is how it should be, that now we now take care of this kind of thing.

Interviewer: Yes.

Interviewee: That this environmental field is still the kind of area where one easily gains points without doing anything.

Interviewer: Exactly, yeah.

Interviewee: This is actually quite clear, I see it as a daily issue. It should somehow be well delineated what we should do. In this field you could say that extremely beautiful pieces of writing are easy to do.

As discussed previously in this research report, this type of argumentation has been typical in environmental management. For example, Stigson (2002) has suggested that many companies are not doing exactly what many of their mission statements say they are trying to do: run their companies in the best interests of human society and the natural environment, now and in the future. He uses the terms “walk the talk” in describing the problems in business of acting according to the words expressed. Saha and Darnton (2005) noticed that through their external environmental communication many companies would like to be seen as green. Company decision-makers are increasingly communicating their green credentials about their products, services, processes, activities, and so on, to the public through marketing and promotion, and company policies and reports. These expressions of green improvements may or may not be accurate. Thus this type of argumentation in the interviews is also based on counter argumentation: by distinguishing their own action from the group of the corporations who simply talk the talk, the speaker aims to increase the acceptability of their own operations.

Another way of distinguishing between the two sides of environmental management in this data is to make a distinction between the suspicions of external actors and the reality in the corporation. This type of argumentation aims at disproving the perceptions of the corporation as being evil. Dunphy et al. (2003) have also brought up the discussion of the ‘evilness’ of the corporations. They suggested that this type of view that portrays corporations as evil by their nature is naïve and simplistic and stress instead that almost all of us in our modern world depend on the products of the corporations – food, clothes, computers, etc. This type of argumentation does not take as extreme a position as Dunphy et al. (2003) although it is based on a similar type of reasoning. Narratives (cf. Potter 1996) are used in the argumentation to disprove the suspicions about the corporation being dishonest, immoral or keeping secrets. The repeated terms in this type of argumentation are *suspicion*,

doubt and *assumption*. All of these terms as such lack the proven correspondence with reality.

Extract 1.2.3 provides an example of this type of argumentation. Typically in this type of argumentation, in the following extracts the suspicions of the stakeholders are disproven by concrete stories. In the story it is indicated as a proven fact that they were not responsible for the “gunk”.

1.2.3

Haastattelija: Joo. No onks teillä ollu, kun nyt niinku pääasiassa asiakkaiden ja ilmeisesti muittenkin tahojen kanssa ollu kuitenkin tämmöstä yhteistyönomaista toimintaa, mut ootteks te koskaan joutunu tilanteisiin, missä olis ollu kysymys jonkunlaisista näkemyseroista, vaikka nyt joku luonnonsuojelujärjestö tai joku muu vastaava olis ottanu yhteyttä?

Haastateltava: ...Eliikkä täällä [paikkakunta] nyt esimerkiksi niin jotaki tällasia kyselyjä on tullu, että ihmisillä – mitähän se ois, oisko siitä, kolmisen vuotta sitte, kun tuli muutama yhteydenotto talvella että tästä lähialueelta lumihangesta ja autojen päältä nii on löytyny sellasta mustaa hiukkasmönjää. Ja sitten tietysti se on – tässä ihmiset ajattelee, et no se on tullu täältä meiltä, lähinnä tosta valimolta nyt lähinnä, et valimolla kun poltetaan paljo ja, sellasia kyselyjä ja.. Viimeks oli sitte ku sitä lähetettiin selvittään, otettiin näytteitä niistä hiukkasista ja tutkittiin niitä laboratoriossa, mistä ne on peräsin. Ja sit todettiin, et ne on niinkun sellasesta turpeen huonosta palamisesta syntynyttä tämmöstä orgaanista jätettä. Ja sitten se selvis, että tossa [paikka] oli tota käynnistetty siellä voimalaa – niinkun tavallaan energiantarve oli ollu nii suuri, ettei ollu riittäny tähän [Rauhanlahen] voimalaan.

....

Et sitä kautta haettiin sitte siihen tukeutuen semmosta faktatietoo, et mihinkä meidän pitäs ne toimenpiteet kohdistaa, jotta sitten se melu tuolla ympäristössä pienuis. Ja, mitäs muuta siinä lupaprosessin aikana? Nii joo sitten tota siinä myös nää asukkaat oli esittäny huolen siitä, että et meidän alu-, tai ne niinkun ajatteli, et täällä käsitellään paljon vaarallisia kemikaaleja, et täällä vois olla tämmösen kemikaalivuodon vaara tai... Tietysti tulee iso tehdaskompleksi, ni tulee mieleen, et siellähän voi olla vaikka mitä ja. Periaatteessa meillä nyt oikeestaan sillä lailla toiminnassa ei käytetä mitään, ei o mitään semmosta prosessiteollisuutta, että ois isot rikkihappo-, tai mikä nyt oiskaa, et mistä vois vuotoja tulla. Et nestekaasu on se, ehkä se vaarallisin aine. Mutta sitten tavallaan niitten vastineitten kautta sitten taas selvennettiin, yritettiin tuoda ilmi sitä, että ei tääl loppujenlopuks oo nii, niin tuota heille, tavallaan ei pitäs olla sillä lailla semmonen vaarallinen paikka. Et nää on varmaan ne sellaset, missä ollaan tehty sitä selvitystä, että – tai yritetty tuoda esille sitte, tai yritetty puuttua niihin asioihin, jotka on ympäristöö huolestuttanu.

Haastattelija: Joo.

Interviewer: Yeah. Well, have you had, when now mainly with the customers and obviously with other parties there has been this kind of cooperative type activity, but have you ever been placed in the situation where it would have been a question of different kinds of perspective, such as if some nature protection agency or something similar would have contacted you?

Interviewee:...Well, now here in [town] for example, some kinds of queries have come, that people – what would it be, would it be, three years ago, when one winter there were a few queries about a bank of snow in the suburbs here and on top of some cars, yeah some kind of black gunk was found. And then of course it's a question of – these people think that, well, it's come from us, primarily from that foundry when a lot is burnt at the foundry ... and, those kinds of queries and...The last thing we did was to clear up the issue, we took some samples of those particles and looked at them in the laboratory to see where they'd come from. And then we found out that they were from a kind of badly burning peat which forms this kind of organic waste. And then it was found out that there in [place] a power station had been turned on – as in a way the demand for energy had been so huge that there wouldn't have been enough for the [place] power station.

....

So it was based on that, that we then looked for factual information, that in which direction should we focus our operations so that the noise there in the surrounding areas would quieten down. And what else during that time of permit processing? Oh yeah, then there were also these customers who had voiced their concern about our aluminium, or at least that's what was thought, that here we handle so many dangerous chemicals, that here there might be the threat of this kind of chemical leak or... Of course there was a big factory-complex, yeah that comes to mind, that there there might be who knows what. In principle we now actually in that way don't use anything in our operations, there isn't any processing industry, so that there would be large amounts of sulphuric acid, or whatever it might be, of which there could be leaks. Liquid gas is that, perhaps the most dangerous substance. But then in a way with our responses we tried to make it clear in the end that here there isn't any of that, in a way this shouldn't be in that way a sort of dangerous place. So these are certainly the kinds of things where we've made some kind of investigation, that we've tried to bring out, or tried to pinpoint those things that have concerned those in the surrounding area.

Interviewer: Yeah.

As the extract above also indicates an intergral part of this type of argumentation is emphasising openness and transparency in corporate communication. That means openly and actively communicating about the real effects, both the positive and negative sides, instead of hiding them. Thus the principle of transparency is stressed in this type of argumentation. The following extract (7.2.5) provides another an example of this type of argumentation. It stresses that they have truthfully communicated both about positive and negative ("we have also smelled) sides in their operations and thus a distinction from mere rhetoric or being an evil corporation is created. Moreover in this case the interviewee uses the word *suspitions* to describe the attitudes of external stakeholders and then aims to disprove them by appealing to facts as well as the positive societal contribution of the corporation.

7.2.5

Haasteltava: Kyllä mä nyt siitä taas antasin varmasti pisteitä meille, että me ollaan niinku, tässäkin nyt tämä raportti nyt menee näin ja läpi, niin me kerrotaan kyllä hyvin avoimesti niistä ongelmista ja kun se tulee niinku sillä lailla. Ei meil oo mitään salattavaa siis että.

Haastattelija: Nii just.

Haistukin ollaan ja jätevätki meiltä syntyy ja tämmöstä kaikkii. Siinä mielessä ainaki, että tää tämmöne avoimuus. Ja sitä me ollaan sillä haettukin, tavoteltu sitä, että ihmiset niinko... Se on muute semmone ollu semmone sidosryhmä, joka ehkä vähä on hälventyny, nii sidosryhmien semmonen yleinen kysymys tai muu, että - niil on semmone ajatus ja pelko, et me tehhään täällä jotaki sellasta, joka ei oookkaa ehkä luvallista. Et semmone epäilyksen verho häilyy että - ja taas jätteitä syntyy, vähenee ja. Sellanen, se on semmonen

Haastattelija: Nii jonkunlainen niinkun.

Haasteltava: vaan tämmönen niinku, tosiaan voijaan kyllä hyvinki vapaasti käsitellä kaikkia niitä tuloksia, mitä me tota, siis tällä EMASillaki häikästään tuota. Niit on vaikee hälventää tollasia epäluuloja, miten niihin vastaa mutta...

Haastattelija: Joo, niinpä. Tuo on tullu muuten esiin mulla joissain muissaki haastatteluissa, et ihmisillä on se tietty mielikuva, että yritys on jollain lailla niinku - no mitä sanaa siinä ny käyttäs - epärehellinen tai salaileva tai just semmonen...

Haasteltava: Nii ja tuntuu, et aina vaan on semmone vähän, että kyllä kyllä, että sanotte, mitä sanotte.

Haastattelija: Nii just.

.....

Haastateltava: Ja sit tuli tosta lintukuvastost mieleen sitte taas jotain sellasia, että voiks teille tulla se, saaks täältä lintuinfluenssan kun... Voitteko te levittää sitä epidemiaa? No mäki oon täällä töissä joka päivä, en oo kuollu. Mutta joo.

Haastattelija: Ei oo ollu ees influenssaa.

Haastateltava: Joo mut se on niinku se semmone epäily tosiaan, se on ihan totta, että se uskotaan. Ne pelaa vilunkia siellä.

Interviewee: Yes, for that now I would certainly give us points, that we have sort of, here now this report now went like this and passed, so yes we very openly speak about those problems and when it comes in that way. We don't have anything to hide, I mean.

Interviewer: Yes, I see.

Interviewee:We have smelled and waste water comes from us and all of this kind of stuff. So in that sense at least, this kind of openness. And that is what we have strived for, aimed for, that people would...It has been by the way a kind of stakeholder group which has perhaps lost some of its impact, yeah the sort of general question that stakeholder groups might ask or something, that - they have a sort of thought or fear that we will do something here which is not after all allowed. That that kind of shroud of suspicion hovers - and again waste comes out of it, subsides and. That's it, it's like that.

Interviewer: Yes, I see.

Interviewee: Rather this kind of, really we can certainly freely handle all of those results, which we, you know, can dazzle with this EMAS.They have difficulties resolving it with those kinds of doubts, how to answer them but...

Interviewer: Yeah. That has by the way come up in a few other interviews, that people have a certain image that a corporation is in some way sort of - well, what word would describe it - dishonest or secretive or something just like that...

Interviewee: Yeah and it seems like always it's a bit like, yes, yes, you say what you say.

Interviewer: Exactly.

...

Interviewee: And then that bird catalog brings to mind again something, like can one come to your area, do we get bird influenza from here when...Might you spread that epidemic? Well, I've been here at work every day, and I haven't died. But yeah.

Interviewer: There hasn't even been any influenza.

Interviewee: Yeah, but it's really the sort of suspicion, it's quite true, that is believed. They are not playing fair there.

Thus this type of argumentation forms a counter argument to the thought of greenwashing. Bullis (1997) has suggested that greenwashing may have been the most common corporate response to environmental concerns among stakeholders. It means creating an image that the organisational practices are environmentally sensitive or benign. By counter argumentation this type of rhetoric aims to disprove the suspicions of mere greenwashing. In this type of argumentation the actors rather appeal to the thought of transparency that has been stressed in the responsibility discussion. Livesey and Kearings (2002) noted that by being transparent the firms ostensibly seek to make known to those outside what they are "really" doing. They are supposedly being open or disclosing information relevant to their environmental and social impacts, as well as the financial outcomes. Firms that make themselves transparent on issues of sustainable development then ostensibly reveal themselves (their social and environmental policies, practices and their impacts) as objects that can be clearly perceived.

In this type of argumentation the construction of corporation-stakeholder relationship is based on the corporate influence on stakeholders instead of

describing stakeholder demands. In the results of environmental statements I identified the rhetoric of autonomy that described corporate power and influence as well. The rhetoric of the intrinsic value of the environment is based on different types of views of stakeholder influence. It does not utilize expressions of power in the descriptions of stakeholder demands, but rather aims at presenting the positive contribution of the corporation in the society. From the viewpoint of this type of rhetoric the stakeholders could be defined as those *actors whose wellbeing and environmental action the corporation contributes to*. Stressing the active role of the corporation in its stakeholder relationships is an integral part of this type of argumentation. The following extract (1.3.3) describes how the corporation positively contributes to the environmental action of the others, as in this case, suppliers. The corporation is presented as distributing environmental knowledge and skills to contribute to environmental responsibility in society. In this extract the position of the corporation is constructed as a skilful one by the expression “[direct] them to the right path” that describes a situation in which the corporation is assumed to know what to do in environmental issues.

1.3.3

Haastateltava:...Ja sitte ostajat on aika lailla tota avainasemassa siinä sen ostotyön suhteen. Elikkä heille järjestetään tämmöstä koulutusta. Ensinnäkin jo ajatellaan jostaki ympäristöriskien havainnoinnista, minkälai-, mitä ne voi tarkoittaa meille, mitä ne tarkoittaa meidän niille toimittajille. Kuinka ostajien pitäis havainnoida niitä asioita ja käsitellä näitten toimittajien kanssa? Minkälaista opastusta, ohjausta jne.? Koska me on huomattu, että kuitenkin tuolla PK-sektorilla ja niissä yrityksissä monta kertaa on niin sillä lailla rajalliset ne resurssit, et ne välttämättä ne ei pysy ajan tasalla siitä näistä, että mitenkä se toiminta pitäis järjestää ja tarvitseeko he nyt jotaki lupaa tälle, ympäristölupaa tälle toiminnalle ja miten näitten jätevesien kans pitää toimia, että... Yritetään sitä kautta, jotta me voidaan varmistaa se, että mekin edelleen voidaan toimia yhteistyössä niitten toimittajien kanssa, ni se on meidän intressi, et me niinku samalla koulutetaan ja opastetaan ja ohjataan sillä lailla

Haastattelija: Joo.

Haastateltava:...heitä oikeelle tielle. Et sen lisäksi, että on tällasta tavallaan tähän normaaliin toimittajayhteistyöhön liittyvää opastusta, ni sitte sit me on tehty erilaisia kyselyjä tälle meidän toimittajakentälle...

Interviewee:...And then the buyers are in a key position when it comes to the job of buying. In other words this kind of training is organized for them. First we already think of perceiving the environmental risks, what kind, what they may mean to us, what they mean to our suppliers. How should the buyers perceive those issues and handle them with the suppliers? What kind of guidance, supervision etc.? Because we have noticed nevertheless that there in the PK-sector and in many companies many times that there are limited resources, that they don't even necessarily keep up to date with these things, like how should the business be organized and do they need some licence for this, environmental licence for this operation and how should one deal with the waste waters, that...We try therefore, so that we can be sure of it, that we still are capable of cooperating with those suppliers, yeah it's in our interests, too, that we at the same time train and guide and supervise in that way

Interviewer: Yeah.

Interviewee: them to the right path. And in addition to that, that it is this type of in a way guidance that is to do with this normal cooperation with the supplier, and then we have carried out different inquiries with our field of suppliers...

The following extract (3.3.4) provides a similar type of example. The interviewer and interviewee have discussed what kinds of stakeholder

relationships the corporation has. In the extract it is stressed especially that this type of active interaction with the stakeholders is a conventional procedure in their corporation. "We have got used to it" refers especially to the active role of the corporation in stakeholder interaction. Thus in this type of rhetoric the acceptability of environmental management is increased by stressing the open and active communication that the corporation itself actively practices, and thus the thought of transparency is again repeated.

3.3.4

Haastateltava: Sitte meillä voi sanoa, että kaikki se kirjo, mitä yleensä oppikirjoissa esitetään, niin meillä voi sanoa viranomaissuhteet, me nähdään - se on myöskin meidän sellanen, niinkun voi sanoa, sellanen tärkeä sektori. Eli jo lähtien siitä sidosryhmävaikuttamisesta siinä alkuvaiheessa eli osallistua siihen lainsäädäntötyöhön. Sitten se käytännön työskentely, se läheisyys, et sieltä saadaan vastauksia. No me ollaan siinä mielessä myöskin pieneks yritykseks saatu, et meil on nimetyt yhdyshenkilöt - tää pääsääntöisesti parhaiten toimii täällä [kaupunki]. Muualla paikkakunnilla voi olla, ko on pikkuyrityksiä, ni et ne joutuu ihan samaan arkeen ku muutkin yritykset siällä. Et se on, se tulee niinkun nyt tääl. Mut tuota täällä, missä me eniten käydään, ni toki me heidän kanssaan, kyllä me kuukausittain käydään läpi tiettyjä asioita. Me ollaan totutettu ne siihen, että me kuukausittain käydään. Se on heille myöskin merkki valvonnasta. Me otetaan siihen myöskin Ympäristökeskuksen lisäksi nää paikkakunnan, kahden lähikunnan ympäristöpäälliköt, jollon heil on aina se tieto, mitä meillä tapahtuu.

Haastattelija: Nii just.

Interviewee: Then one could say of us that like all of the spectrum which textbooks generally display, so one could say of our official relations, we see - it is also our sort of, as one might say, sort of important sector. i.e. already starting with the impact of the stakeholders there in the early stages, I mean, to participate in that legislative work. Then working on the practice, its proximity, that there one gets answers. Well, we have in that sense also as a small corporation achieved things, we have been named contact persons - this mainly works best here in [town]. It might also be in other places, when it's a question of small enterprises, yeah, they have to deal with the same daily things as other companies there. It is, it comes now here. But here, where we go the most, certainly us with them, yes, we monthly go through certain things. We are used to going on a monthly basis. It's also a sign to them of invigilation. We also involve in it, in addition to the Environmental Center, these places, two neighbouring counties' environmental bosses, when they always have the information of what is happening with us.

Interviewer: Yeah, I see.

As I have suggested previously in this chapter, talk related to stakeholder relations is an integral part of argumentation for acceptability in this rhetoric form. Narratives are used to remove any suspicion of the corporation being dishonest or evil. A type of open and active stakeholder interaction is constructed to be a part of acceptable environmental management. The following extract (9.3.3) represents a typical example of using narratives in the construction of the corporation-stakeholder relationship. Characteristic to this type of argumentation, the corporation is described as an active and open actor, inviting the neighbors to visit. Moreover this extract is a sample of a story, in which the "incorrect" suspicions of the neighbors were disproven when they saw the real action.

9.3.3

Haastattelija: Niinpä. Tota jos mä pyytäisin sua kuvailemaan sun positiivisimman muiston jostain sidosryhmävuorovaikutustilanteesta sun työuran varrelta, niin millanen se olis? Tai saa olla useitakin, ei oo pakko olla vaa yks.

Haastateltava: Emmä tiädä. Mul ei tuu nyt oikeen sillai ihan selkeenä tilanteena mitään. Ei tuu negatiivista eikä positiivista. Ilmeisesti keskustelu on suht.koht. harmaata, mutta tota jos hakemalla hakee, niin ehkä no... Positiivinen tai ei, mutta semmonen oikeen käytännönläheinen keskustelu, mitä oikeesti tehtiin esimerkiks mejän Vaasan tehtaalla noitten ympäristölupien yhteydessä, kun tota kutsuttiin mejän toimipaikan naapurit taloyhtiöistä, että me esitellään, mitä me ollaan tekemässä. Ja toteutettiin se itse asiassa monta kertaa. Ja tota siält tuli aika paljon naapureita, aktiivisia naapureita keskustelemaan ja tutustumaan siihen toimintaan ja.. Se oli vaa semmone konkreettinen osotus tavallaan täytyyppisessä... Kun siihen on tarvetta, nii tämmönen keskustelu täytyy luoda. Ei vaan sen takia, että joku standardi vaatii, et pitää keskustella, jos ei siihen oo tarvetta, mutta... Se on semmonen konkreettinen osotus, että sillä oli tarvetta. Ja me kierrettiin siäl tehtaalla ja tota ne pääs tutustumaan mejän moottorikoeajoihin ja tota... Sit siällä joku totes sen tilaisuuden jälkeen, että et nyt hän ymmärtää vähän paremmin et mitä te täällä teette ja miksi näitä moottoreita täytyy täällä kehittää ja. Hänel on ollu vähä semmonen mielikuva, et te jätätte nää helvetinkoneet viikonloppusin päälle ja lähdette itse mökille ja sit me joudutaa täällä kärsimään, Mut se oli semmonen heille semmonen hyvin tärkeä silmienavaaja.

Interviewer: Yes. So if I would ask you to describe your most positive memory of an interactional situation with stakeholders during your career, then what would it be? Or there might be several, there doesn't have to be just one.

Interviewee: I don't know. Nothing at this moment really clearly comes to mind. Nothing negative or positive. Obviously the discussion has been relatively ambiguous, but if one tries hard enough to remember something, then perhaps well...Positive or not, but some kind of really practical discussion which in reality took place was for example, in our Vaasa factory in connection with those environmental permits, when we invited our office neighbors from the housing cooperative, to show what we are doing. And in fact we did it actually many times over. And, I mean, we had quite a lot of neighbors, active neighbors to discuss things with and acquaint them with the business and...It was a sort of concrete show of this type of thing...When there is a need for it then this kind of discussion must be created. Not just because some standard demands it, that you have to hold a discussion if there's not really a need for it, but...It's a sort of concrete sign that there was a need. And we took them on a tour of the factory and they got to see our engine test drives and...Then someone said after the event that now he understands a little better what we do here and why we have to develop these engines here and. He has had a bit the sort of picture that: you leave those blasted machines on during the weekends and then you yourselves go off to your cottages and then we here have to suffer. But it was to them a very important eye-opener.

Extract 7.3.5 provides another example of a similar type of argumentation. Typical to this rhetoric form the interviewee describes concrete stakeholder interaction situations in which the suspicion of stakeholders has been removed, and uses narratives as argumentation tactics. The core in this type of rhetoric is describing the positive contribution of the corporation. In many cases it is constructed as distributing environmental knowledge and skills but also as a positive societal contribution that refers to the societal task and need for the corporation. This extract provides an example of this type of argumentation as well, since the positive societal influences are described in it. Additionally, in this case the interviewer and interviewee have discussed the positive and negative memories the interviewee has had during her career.

7.3.5

Haasteltava: Joo no positiivisista tuli kyllä ensimmäisenä mieleen just tääl on meillä näitä, niinku sanoin, nii tääl on vierailijaryhmiä ja sitte paljo näit koululaisia, ni tota niin tossa viime keväänä hirvee ryysis oli täällä meillä koululaiset meitä kattomassa. Niil oli semmosia ihania piirroksia, siellä oli joku kukkula, ja sieltä joku pumppaa jätettä kukkulaa alas. Ja X on 300 m pitkä ja kannattaa mennä äkkiä X nyt tässä suljetaan pian, ku ne oli puhunu siitä, että se loppusijotustouhu siirtyy. Et ne on niinku varmaan semmosia mukavia nää vierailijat sidosryhmänä.

Haastattelija: Nii just.

Haasteltava: Ja nyt se, että koska yleensä siis, tai no aina poikkeuksetta, niin sellasii ahaa-elämyksii kokee, että jaa, tää on tällästä se jätteenkäsittely nykyään. Et ei se okkaan vaa, että täällä haisee ja täällä niinku savuja saattaa, siinäkin mielessä, että mites sää, että mitäs te täällä pumppaillette. Kaatopaikkakaasulla lämmitetään taloja ja puujätteet murskataan ja siitä tulee sitten taloihin materiaalia ja niin etukäteen. Ja sit ku niille jää jotain sentään mieleen semmosta... Ne aika hyvi kyl.

Interviewee: Yeah, well, positive things are the first that came to mind, they are just what we have here, as I said, here we have those visitor-groups and then a lot of those school children, so you know, last spring we had a terribly huge crowd of school children that came to see us here. They had these wonderful drawings, there was some hill, and from there someone was pumping waste down the landfill mound. And X's is 300m high and it's best to go immediately as X might be soon closed down, 'cos there had been talk about the final disposal operations being moved elsewhere. They are certainly nice those visitors as a group of stakeholders.

Interviewer: Yeah, right.

Interviewee: And now that, that because generally, or well, always invariably, so one experiences those moments of sudden realization in a way that, yeah, that's what waste treatment is like currently. That no, it's not just that it smells here and there might be smoke, in that sense, how do you, what are you pumping out here. With gas from the dumping ground we warm houses and we crush the wood waste and from that comes material for houses and so on. And then when they are left with something like that in mind...Yeah, quite well.

The environment is given unquestionable value among other stakeholders in this rhetoric form. The following extract provides a typical example of this type of argumentation. In it, the environmental effects of the corporation are openly admitted, but the value of "nature as nature" is stressed and thus the environment is not given simply instrumental value through the other stakeholders.

7.3.7

Haastattelija: Mitkä sun mielest on teijän toiminnassa tärkeimpiä eettisiä kysymyksiä tai eettisiä asioita? Vaikeita kysymyksiä. Tai eettisiä teemoja, vois olla ehkä parempi kysyy?

Haasteltava: Mites, mites sitä nyt sanosin nii. vaikeita sanoja sillai, että osaa niinku... No tosiaan tietysti se, että toimitaan nii, ettei niinku pilata sitä luontoa ja ympäristöä. Että kaikkes toiminnassa otetaa aina huomioon se ympäristö. Ja ympäristö nyt tietysti kattaa sen luonnon ja muun lisäksi sen muunki just ne...

Haastattelija: Sidoryhmät.

Haasteltava:...ne asukkaat ja kaikki siihen palettiin liittyvät. Mutta sitte tietysti niinku vielä sitte ihan se luonto luontona. Ja se, kuitenkin meillä on paljon ympäristövaikutuksia, me vaikutetaan ympäristöön hyvin paljon. Ja sitte se - eikä me niitä kaikkia voia poistaa. Ja sitte se, että me, nyt me on puututtu ne tiedot, jota on ja niitä pyritään paljon minimoimaan, vaan niin ku se on mahdollista. Niin että teemoja ottaa mielluummin.

Interviewer: What in your opinion are the most important ethical questions or ethical issues in your work? Difficult questions. Or would it be better to ask about ethical themes?

Interviewee: How, how would I say it now. Difficult words in a way, that one knows how to... Well, of course the fact that we work in such a way as not to spoil nature and the environment. We always take the environment into account in all our operations. And the environment now of course includes nature and other things besides those just like those...

Interviewer: Stakeholder groups.

Interviewee: ...those inhabitants and all those who are part of the palette. But then of course, I mean, there's still nature as nature. And then, of course we have a lot of impact on the environment, we affect the environment quite a lot. And then - we can't get rid of all of them. And then there's also the fact that we, now we have intervened in the information which there is and these we try to minimize, as much as is possible. Yeah, so we'd rather take up themes.

It has been characteristic throughout this data that the relation between environmental and economic values is constructed in different ways. In the rhetoric of complementary values the complementary nature between environmental and economic values is presented and in the rhetoric of conflicting values they are constructed as conflicting. In this rhetoric form the environment is given intrinsic value and environmental values are expressed as even more important than economic values. The following extract (7.2.2) provides an example of this type of talk. The interviewee admits the influence of economic factors but stresses that when something needs to be done on environmental issues, it is done independently of economic factors.

7.2.2

Haastateltava: No tota siis mä sanosin, et ei mejän oo niinku tarvinnu tehdä sillä lailla valintoi. Et totta kai niissä on nää taloudellisetkin asiat niinkun painaa näissä ihan älyttömyyksiä, mut että kyllä ne niin tärkeiks ne asiat koetaan, että ei ne siihe oo, et ne ois jotenkin, et no, ei me nyt tähän lähetä. Kyllä ne, jotka on oikeesti, että siin on parannettavaa, nii kyl niihin panostetaan tietysti. Ja kyllä niihin niinku tulee tuki ihan ylhäältä päinkin. Ei se, siihen ei oo kyllä.. Aikapula, se sitä rajottaa. Se on sillä lailla justiin. Mut ei se, että sitä niinku jotenki joutus jättää tekemättä jonkun muun taloudellisten ja tällasten seikkojen takia, ni ei oo kyl niin niinku...

Interviewee: Well, I mean, I'd say that we didn't need to in that way make choices. Yeah, of course these things have these economical issues which are stressed ridiculously in these things, but yes indeed, these issues are seen as being so important, that that they aren't, they would be in some way, that well, let's not get into that here. Yes, they, which are actually, that there is room for improvement, and yes of course they are emphasized. And yes, you know, we get support for them from the higher echelons as well. Not that, there certainly isn't ...Lack of time, that's what limits it. That's exactly what it is. But it's not that somehow it has to be left undone because of some economical or similar kind of factor, yeah, it isn't like that...

As the extract previously in this chapter has indicated, this rhetoric form also appeals to moral virtues like honesty. These types of values can be seen as commonly accepted societal values that are difficult to disprove and do not require more argumentation (Juhila 1993). Thus environmental values are associated with moral virtues in business and acceptable environmental management is constructed as a part of doing ethical business.

5.5 Conclusions on the rhetoric construction of acceptability in the interviews with environmental managers

In chapters 5.2-5.4 I have described the three rhetoric forms that were used in interviews with environmental managers to argue for the acceptability of environmental management: the rhetoric of complementary values, rhetoric of conflicting values and rhetoric of intrinsic value of the environment. A striking feature in the results of the environmental statements was that different rhetoric forms constructed different types of power-based relationships between the corporation and its stakeholders. In the results of the interviews I noticed that different types of relationships between environmental and economic values are produced in the argumentation. The rhetoric of complementary values relies on a complementary nature between environmental and economic values. The rhetoric of conflicting values describes conflicting environmental and economic values. The rhetoric of intrinsic value of the environment suggests that the environment holds intrinsic value.

In Table 15 I have described the different types of relationships constructed between environmental and economic values in each rhetoric form. In each of these forms, environmental values are also associated with different types of business values. In Table 15 I have described these associations as well.

TABLE 15 Relationships between environmental and economic values constructed in the interviews

RHETORIC FORM	RELATIONSHIP BETWEEN ENVIRONMENTAL AND ECONOMIC VALUES	ENVIRONMENTAL VALUES ARE ASSOCIATED WITH
Rhetoric of complementary values	Complementary	Traditional business values, continuity of the firm
Rhetoric of conflicting values	Conflicting	Values of change in society
Rhetoric intrinsic value of the environment	Intrinsic value of the environment	Societal moral virtues

Discussion and different perceptions of the relationship between environmental and economic values in business have characterized the field of environmental management from its early days. As the basis for the importance of environmental management, it has often been suggested that environmental and economic values are complementary to each other as the rhetoric of complementary values does and argumentation based on business reasons for environmental improvements is provided. As suggested above, the rhetoric of complementary values relies on that type of argumentation: in it environmental and economic values are constructed as complementary to each other. The relationship between environmental and economic values has been the core of many studies in this field. They have suggested a relationship between the environmental performance of the corporation and other performances. The

positive economic outcomes of environmental performance have been emphasized. Lankoski (2006) mentioned, for instance, cost savings and increased revenue as possible outcomes of a good environmental performance in the corporation. The type of perception of the relationship has dominated the discussion of environmental management from early on. An example of this is the assumption in Elkington and Burke's book (1997) "The Green capitalists - How industry can make money - and protect the environment". The aim of the book is to present examples of companies that have improved their environmental performance and to emphasise the new economic opportunities. They stress the inseparable nature of environmental and economic excellence. DeSimone and Popoff (1997) suggested that eco-efficiency has much in common with other business ideas. They use the concept of eco-efficiency to describe business activities that create economic value while reducing ecological impact and resource use. Hamschidt and Dyllick (2006) also studied the relationship between environmental and economic benefits in business. They focused on the ecological and economic effectiveness of EMSs and proposed based on their findings that additional measures need to be considered in order to support the eco-effectiveness of ISO14001-certified companies. They noted that many environmental measures taken in business may bring more economic than ecological benefits in business.

As I suggested in Chapter two, the concept of legitimacy is often treated as a closely related concept to acceptability. Suchmann (1995) has suggested the concept of social legitimacy, that refers to the degree to which the various practices and activities developed by firms benefit from social prestige and acceptance. Cespedes-Lorente et al (2003) introduced the concept of economic legitimacy to complete the concept of social legitimacy suggested. They proposed that economic legitimacy with regard to environmental issues deals with the extent to which the implementation of a firm's environmental protection activities enhanced its economic performance. The existing literature ascertains this issue in two ways: by stressing the pros and cons of environmental protection activities among firms.

As the examples above indicate, it is typical in the research and literature to construct a direct relationship between environmental values and economic profitability, and thus environmental measures are often directly linked with, for instance, increased costs or cost savings. The rhetoric of complementary values relies on a different approach between environmental and economic values in business. The direct link with costs or profitability is not used as an argument. Instead the acceptability of environmental management increased by the interdependence between environmental issues in business and the existence of the firm is upheld. Respecting environmental values in business is not connected simply to making profits or cutting costs, but it is constructed as a prerequisite for the existence and survival of the firm. Schaltegger et al (2003) shared a similar type of perception. They suggested that to be sustainable in business is to remain in existence. Over recent years a number of environmental problems have threatened the existence of business, for example, companies using banned technology to produce halons, went out of business if they failed

to adapt to the new circumstances by using acceptable substitute materials. Thus in this type of argumentation, environmental values are directly linked to the values of continuity.

The rhetoric of conflicting values is based on competing assumptions with the rhetoric of complementary values. As the rhetoric of complementary values represented the interdependent and complementary nature of environmental and economic values, the rhetoric of interpretative acceptability constructs these values as conflicting. Conflicts between environmental protection and pursuing profits are still currently stressed in many situations. In this type of argumentation people quite often appeal to Friedman's (1970) suggestion about the corporation's only task being to maximize its profits. It is suggested that environmental management does not support this aim and the acceptability of bringing environmental values into business is thus questioned. DeSimone and Popoff (1997) suggested that many managers did not believe in the possibilities of companies finding opportunities to make environmental improvements and create a business benefit. They also quote McKinsey Consultants Walley and Whitehead, who argued that the win-win rhetoric, which implies that environmental initiatives will also increase profitability, is unrealistic: responding to environmental challenges has always been a costly and complicated problem for managers. As a counter argument to this type of view DeSimone and Popoff (1997) proposed that there are financial benefits from eco-efficiency: benefits from reducing the current costs of poor environmental performance and potential future costs, the reduced costs of capital, benefits from increased market share and improved or protected market opportunities and benefits from an enhanced image. Lankoski (2006) mentioned among the negative outcomes she similarly lists possibly increased costs and revenue losses. Installing, for instance, pollution prevention technology may be a cost factor and revenue losses may result in situations in which environmental qualities in a product are perceived as less efficient in practice or less attractive.

In the rhetoric of intrinsic value of the environment, another possible perspective on the role of environmental values in business is formed. A straightforward view on the relationship between environmental and economic values in business is not taken, as the other two rhetoric forms do. The environment's intrinsic value in business is stressed instead and the perceptions in which the environment is given unquestionable priority are relied on. That type of argumentation in this type of data is surprising: the studied corporations are traditional Finnish business corporations and none of them has been profiled as a representative of ecopreneurship. The type of argumentation, in which the environment is unquestionably given intrinsic value and priority compared with economic values has characterized the discussion of ecopreneurship, and in that sense it was surprising for me to notice that it is used in the data of corporations which are mainly traditional industrial corporations, and none of them has profiled itself as what is commonly meant by ecopreneur. Petersen (2006) defined that an ecopreneurship combines entrepreneurship with ecological goals. In the last decades in particular, an increasing number of entrepreneurs have adopted environmentalist ideas and

claims against industry to place innovations in the market. They make solutions for ecological problems their core business and are predominantly SMEs. Schaltegger (2002) suggested that ecopreneurship is distinguished from other forms of corporate environmental development by the company's vivid commitment to environmental progress and its strong desire for business growth. They are characterized by a strong environmental focus. In my opinion this type of argumentation most strongly indicates the power of language use: the human ability to use language makes it possible to present something as acceptable, that could, in many cases, be taken as questionable argumentation.

In the rhetoric of the intrinsic value of the environment, the speakers appeal to the environment's intrinsic value. DesJardins (2006) pointed out that when we speak about environmental issues, we often refer to intrinsic values. However, appeals to intrinsic value often meet with skepticism. In his opinion we seem to lack the language for expressing intrinsic value. Many people think that such value is merely subjective, a matter of personal opinion like the expression "beauty is in the eye of the beholder" indicates. Thus, when a measurable instrumental value (such as profit) conflicts with intangible and elusive intrinsic value (such as the beauty of the wilderness), the instrumental value often wins by default. DesJardins' (2006) viewpoint would suggest that instrumental values would be perceived as more influential in the argumentation for acceptable environmental management.

6 CONCLUSIONS AND DISCUSSION

6.1 Summary of the research results

The aim of this chapter is to summarize the empirical findings from this study and answer the research questions set for this study. Thereafter the contributions of this study are discussed in the light of previous research and literature in chapter 6.2. In chapter 6.3 practical implications related to the results are discussed and in chapter 6.4 the study is evaluated under constructionist criteria. In chapter 6.5 I will conclude the research report by providing suggestions for further research.

The aim of this study was to describe and interpret those rhetoric forms that are used to produce acceptable environmental management in Finnish business. I focused especially on environmental values and stakeholder relations produced in the argumentation. I studied argumentation in two different types of data: in environmental statements published by 25 Finnish corporations and in interviews with ten environmental managers. I conducted a rhetoric analysis on both the data types. The analysis focused on five questions in both cases:

1. Credibility of the speaker
 - How is the organisation's credibility as an environmentally responsible speaker constructed in the statements?
 - How is the credibility of the speaker constructed in the interviews?
2. Arguments for acceptability
 - How is the acceptability of the corporation's environmental management argued for in the statements?
 - How is the acceptability of the corporation's environmental management argued for in the interviews?
3. Corporation – stakeholder relationship
 - What types of relationships are constructed between the corporation and its stakeholders in environmental statements?
 - What types of relationships are constructed between the corporation and its stakeholders in the interviews with environmental managers?

4. Environment's role as a stakeholder
 - What types of arguments are presented for the environment having a stakeholder or non-stakeholder position in the statements?
 - What types of arguments are presented for the environment having a stakeholder or non-stakeholder position in the interviews?
5. Environmental values
 - What types of environmental values are produced in the statements?
 - What types of environmental values are produced in the interviews?

I identified three different rhetoric forms that are used to produce acceptable environmental management in the environmental statements and three different rhetoric forms that are used in the interviews. In each rhetoric form different types of arguments are used to construct acceptable environmental management. These rhetoric forms are competing ways of producing acceptability in the data.

In the environmental statements, in the rhetoric of autonomy the corporation was constructed as a powerful proponent of environmental responsibility in society and the rhetoric was used to argue for the acceptability of self-set goals and self-directed environmental management. The rhetoric of subordination was used to legitimize the limits of corporate environmental responsibility by stressing the external influence on the corporation. The rhetoric of joint action and equality was used to construct environmental responsibility as a common societal goal and helped in understanding environmental changes as being the joint action of different societal actors. The aim was to convince the audience that there are also other responsible actors in society. In the interviews the rhetoric of complementary values was used to construct environmental management as a natural and inherent part of the business operations and a counter argument was formed to the perceptions that environmental issues would be anything new or external in business. In the rhetoric of interpretative acceptability it was argued that no common ground for acceptable environmental action can be found: the conflicting nature of environmental issues in business and the different subjective perceptions of acceptability were stressed instead. The rhetoric of openness and transparency was used to present the contribution of the corporation in a positive light by providing a distinction between mere words and reality and using narratives to describe the disproven suspicions of the corporation being evil.

In connection with these rhetoric forms I analyzed the creation of credibility for the speaker, the argumentation for acceptability, the corporation-stakeholder relationships produced, the argumentation for the environment's role as a stakeholder, and the environmental values produced in the texts. In environmental statements, the credibility of the corporations as an environmentally responsible speaker was created in three different ways: the rhetoric of autonomy is used to construct a speaker category (Potter 1996) of organizations as leading environmentally responsible actors; in the rhetoric of subordination the corporation is constructed as a servant of stakeholder needs; and in the rhetoric of joint action and equality the corporation is projected as a

coherent actor towards environmental responsibility by the use of the we-rhetoric. In the interviews three different types of speaker categories were created to support the credibility of the speaker. In the rhetoric of complementary values, the speaker is represented as a business representative with personal environmental values. In the rhetoric of conflicting values, the environmental manager is presented as an environmental person among conflicting interests in business. In the rhetoric of intrinsic value of the environment, the environmental manager is presented as a contributor to the environmentally responsible action of others.

As regards the credibility of the speaker, different types of arguments were also presented for acceptable environmental action. In environmental statements, the rhetoric of autonomy was used to appeal to the achievement of self-set goals and targets. In the rhetoric of subordination, external limits for responsibility were stressed and described as independent of the corporation's own will. In the rhetoric of joint action and equality, common societal interests were constructed as the basis for acceptability. In the interviews with environmental managers different types of arguments were used to represent acceptable environmental action. In the rhetoric of complementary values, environmental management is presented as a natural and self-evident part of business. In the rhetoric of conflicting values, it is stressed that environmental issues are open to different interpretation and no objective indicators can be set. In the rhetoric of intrinsic value of the environment, it is stressed that the corporation has a positive contribution to society.

In addition to studying the creation of credibility and the argumentation for acceptable environmental management, I identified the different types of relationships constructed between the corporation and its stakeholders. In environmental statements these relationships draw upon power-based relationships between the corporation and its stakeholders. In the rhetoric of autonomy the corporation is constructed as a powerful actor and stakeholders are positioned as followers. In the rhetoric of subordination, the stakeholders are constructed as powerful actors with an influential position in the corporation's environmental action. In the rhetoric of joint action and equality, the corporation and stakeholders are described as equal actors striving for environmental protection. In connection with the creation of corporation-stakeholder relationship I also analyzed the hidden arguments used to create a stakeholder or non-stakeholder position for the environment. It was presented as being equal to the target of responsibility in the rhetoric of self-direction. In the rhetoric of subordination, the environment was given only instrumental value. In the rhetoric joint action of equality, the environment's ability to act was questioned, but its well-being was presented as being the ultimate aim.

In interviews with environmental managers, the relationships between the corporation and its stakeholders were not constructed as power-based relationships as in the environmental statements. In the interviews, different types of stakeholder attributes were offered. The rhetoric of complementary values constructed the stakeholder claims as a natural part of operational preconditions. The rhetoric of conflicting values is used to appeal to the

interpreted legitimacy of the stakeholder claim. In the rhetoric of openness and transparency, the positive contribution of the corporation to stakeholders is stressed. In this case I also analysed the argumentation for the environment's position among other stakeholders. It is given an equal position with the other stakeholders in the rhetoric of complementary values. In the rhetoric of interpretative acceptability, the legitimacy of the environment's interest is stressed. In the rhetoric of openness and transparency, the environment is given an unquestionable position as a stakeholder. Thus in all of the rhetoric forms I identified in the interviews it is held that the environment should be counted as a stakeholder. Different types of environmental values were produced in this data. In the rhetoric of self-direction environmental values are connected with self-direction and the willingness to change. In the rhetoric of subordination, respect and the enhancement of the welfare of other people are associated with environmental values. The rhetoric of joint action and equality was used to associate environmental values with socially respected universal values. In the interviews different types of environmental values were also produced. The basis of the argumentation drew upon different types of relationships between environmental and economic values. In the rhetoric of complementary values, environmental and economic values are described as being complementary to each other and associated with the survival of the firm. In the rhetoric of conflicting values, environmental and economic values in business are presented as being conflicting, and environmental values are connected with changes in business and in society. In the rhetoric of intrinsic value of the environment, the environment is given intrinsic value and environmental values are connected to socially respected values, the common good and virtues in business.

6.2 Contribution of the study

6.2.1 Main result of the study

As the main result of this study I suggest that business professionals construct acceptability of environmental management by appealing to conflicting and competing arguments in Finnish business. In particular they construct conflicting and competing arguments about power relations between different actors and represent conflicting and competing arguments about the relationships between environmental and economic values in business. From my perspective this reflects the ambiguous position of environmental responsibility in Finnish business. The business professionals as well as the texts they have produced aim to convince many internal and external actors about the acceptability and need of environmental management in their argumentation. Despite the internationally leading position that is often given to Finnish business in environmental management, it can not be seen as something that is internalized, but rather as a rhetoric struggle between

different actors. Finnish professionals still use many arguments to disprove the suspicions of people about the evilness and polluting nature of their corporation. Thus the dominant view among external actors seems to be that environmental management is something external and not a natural part of doing business. The main result of the study indicated the competing arguments and ambiguous position of environmental management in Finnish business. It is especially interesting when interpreted from the viewpoint that this study included the leading companies in Finnish society that are renowned internationally as occupying a leading position in environmental management. However, the strong counter argumentation provided by business professionals indicates that the ambiguous position is not caused simply by business actors, but also many external actors, among whom the traditional views on immorality and hard business prevail.

6.2.2 Contribution to studies of environmental management

In this study I have developed a rhetoric approach to studying the acceptability of environmental management. I have identified three different rhetoric forms as being used in environmental statements, and three different rhetoric forms in the interviews. These different rhetoric forms present competing ways of constructing acceptability in the data and thus they support Billig's (1987) idea of openness in argumentation: it is possible to present different arguments for acceptability in environmental management, that, while they may be in conflict with one another, all are arguable.

My research interest especially focused on how the analyzed texts are argumentatively structured. During the analysis process I identified a multilayered structure of argumentation. As I have described in previous chapters, in each rhetoric form an argumentation strategy was followed in the construction of acceptability, but different types of argumentation tactics were employed. In the following tables (16 and 17) I will present the core constructs in each rhetoric form and argumentation strategies followed in them. In this case, I use the concept of rhetoric strategy to describe the overall argumentation structure in the rhetoric form. In Table 16 I have presented the argumentation strategies used in environmental statements. In the rhetoric of autonomy, association is constructed between the environmental performance and other performances of the corporation. In the rhetoric of subordination, environmental responsibility is presented as delimited by appealing to an external influence on the corporation. In the rhetoric of joint action and equality, environmental responsibility is distanced from being solely the responsibility of the corporation by naming a set of other responsible actors.

TABLE 16 Rhetoric strategies in environmental statements

RHETORIC FORM	CORE CONSTRUCTS	RHETORIC STRATEGY
Rhetoric of autonomy	The corporation's autonomic position in defining acceptable environmental management	ASSOCIATION Between environmental performance and other business performances, especially forerunning
Rhetoric of subordination	Limits for acceptable environmental management are built based on stakeholder demands and external influence on the corporation	DELIMITATION Appeals to external influence on the corporation that sets the limits for corporate actions
Rhetoric of joint action and equality	Environmental issues in business are constructed with a congruent nature, based on the common interests of all	DISTANCING Environmental responsibility is commonly shared. Environmental management is distanced from being solely the responsibility of the corporation

In Table 17 I have presented the argumentation strategies used in the interviews with environmental managers. In the rhetoric of complementary values, an associative strategy is used to construct an interdependence between environmental issues in business and the survival of the firm. In the rhetoric of conflicting values, environmental demands are questioned based on the ambiguous nature of environmental issues. In the rhetoric of intrinsic value of the environment, a dissociative and disproving strategy was used to distinguish between the different sides of environmental management and to present only one of them as acceptable. As suggested by Sakaranaho (2001) in each argument the counter argument can implicitly be read. In the interview data the implicit counter argumentation was more obvious to me than in the environmental statements: each rhetoric strategy used in this data was implicitly linked with counter argumentation against certain prevailing perceptions in this field. Therefore I have also presented the implicit counter arguments in Table 17. In the rhetoric of complementary values a counter argument to the perceptions that environmental issues would be something new, additional or external in business is formed. In the rhetoric of conflicting values a counter argument to the arguments that all the stakeholder demands should be taken into account is presented. In the rhetoric of intrinsic value of the environment a counter argument to the suspicions of the corporation being secretive, dishonest or evil is constructed.

TABLE 17 Rhetoric strategies in interviews with environmental managers

RHETORIC FORM	CORE CONSTRUCTS	RHETORIC STRATEGY	COUNTER ARGUMENTATION
Rhetoric of complementary values	Presenting environmental management as self-evident, a natural part of business	ASSOCIATION Between environmental issues in business and survival of the firm	A counter argument to the perception that environmental issues would be something new, additional or external in business
Rhetoric of conflicting values	Impossibility of the general basis for acceptability	QUESTIONING Appeals to different interpretations of the best interests of nature	A counter argument to the arguments suggesting that all the stakeholder demands should be respected and taken into account
Rhetoric of intrinsic value of the environment	Positive societal contribution	DISSOCIATIVE AND DISPROVING Distinguishes between different sides of environmental management and uses narratives to associate with the side that is presented as acceptable	A counter argument to suspicions of the corporation being secretive, dishonest or evil

Fineman (2001) has previously studied how different actors have modified the concept of greening to fit their own intentions. He identified two different types of strategies: slimming and association. In slimming the aim is to discard the ethical burden that is commonly associated with greening and may be interpreted as suspicious and not desired from the viewpoint of the management. In association the task is the opposite, where greening is associated with desired associations, especially the ones that management interprets as positive, such as quality, profitability and strategy. Similar to my own results, he identified the associative strategy as being used in environmental talk in business. In my results the desired outcomes, with which greening is associated, are presented as other performances of the corporation, and survival of the firm. The results of Fineman (2001) focused on the viewpoint of management, but these results describe argumentation from the viewpoint of many other audiences as well. They do not focus solely on interpretations and convincing management, but also on various other stakeholders.

The rhetoric approach described in this study increases our understanding of conflicting and competing arguments in environmental management. Contrary to previous studies, which have often generalized environmental management (see for example, Pesonen 2003, Schaltegger et al 2003) as a more unequivocal phenomenon, this study contributes to the current literature by emphasizing environmental management as a controversial and ambiguous phenomenon. Different types of argumentation strategies and tactics are used

in the data that are competing ways of constructing acceptability. Thus the results of this study indicate the ambiguous nature of environmental management from the viewpoint of Finnish business actors and suggest that acceptability gains different meanings in the argumentation. These findings are supported by Coupland's (2005) results. In her study of CSR as argument on webpages, Coupland (2005) noticed that responsibility is used as a legitimising device across the organizations and there she identified different, major themes of responsibility. First, a dominant understanding of responsibility was constructed in talk surrounding the business case for CSR activities, for example, as the key to profitability. Second, although responsibility was largely constructed around maximizing profits, descriptions of achieving a balance in order to satisfy the competing demands of shareholders and other stakeholders were described. Third, a major legitimating device centred on responsibility featured descriptions of the role of the law of the country of operation as the arbiter of reasonableness. In the results of this study similar types of views with Coupland's (2005) results are partly identified. Acceptability was associated with a business case, but with differing meanings from Coupland: as an association with other business performance and the survival of the firm. Finding a balance between the stakeholder demands was the core of the rhetoric of subordination. However, Coupland's (2005) finding of the role of law was only a small part of these results. It was indicated as an objective indicator in the rhetoric of complementary values and one of the external influences in the rhetoric of subordination.

I analyzed two different types of data in this study: published environmental statements and interviews with environmental managers. The nature of these two data types is different: environmental statements are naturally occurring data in business and in the interviews I had myself a role in the production of the data. What did not surprise me was that I found different types of argumentation in these two data types. In both data I identified different types of competing arguments over defining acceptable environmental management. In environmental statements this contradictory argumentation was constructed especially from the viewpoint of power relations and competing arguments were presented on who has the power to define acceptability. They will be discussed in chapter 6.2.3 in relation to previous studies. In the interviews with environmental managers these competing arguments were constructed especially from the viewpoint of relations between economic and environmental values in business and competing arguments were presented on their relationship. They will be discussed in chapter 6.2.2.

In both the results the competing arguments especially focused on whether acceptability is internally or externally defined phenomena. The arguments for acceptability as well as speaker position were constructed from this viewpoint. The speaker was presented for example either as the contributor to an external stakeholder's actor or as an internal actor. The dominating view in environmental management has held that environmental action in business is mainly externally defined. Howard-Grenville (2007) suggested the role of the institutional environment as an explanation for corporate environmental

practices. The companies act within a set of norms that are collectively established, and altered, by many organizational and individual actors, including regulators, the legal system, activists, communities and the public at large. These institutional norms - "rules of the game"- define what are acceptable, legitimate and valued behaviors for companies operating in a given historical, social and regulatory climate. He also quotes Hoffman (2001, in Howard-Grenville 2007) who proposed that the manner in which companies define their responsibility toward the environment is a direct reflection of how we, as a society, view environmental issues and the role of business in responding to it. Coupland (2005) also shared a similar kind of perception: the results of her study suggested that the descriptions of demands and expectations from society place the organization in the indisputable position of responder. Fineman (1996) has identified a similar type of competing argument in environmental management. As a result of this study he suggested that one of the emotional meanings that business managers attributed to greening was the defence of autonomy: meaning that the managers experienced a feeling of being exposed to the claims of various stakeholders, who challenged a manager's autonomy to run his or her own affairs.

The suggested ambiguous and controversial nature of environmental management leads me to consider the viewpoint provided by Enderle (1997). He stressed that in a pluralistic society, such as present-day societies are, there is no uncontested common ethical ground and no undisputed conception of environmental responsibility, but the discussion is based on many different doctrines and beliefs about environmental responsibility. Within many religious and philosophical traditions there seems to be no uniform and generally accepted doctrine and beliefs about environmental responsibility. I share Enderle's (1997) viewpoint of the lack of commonly accepted ground for the decision-making of environmental issues in business, but I completely disagree as regards the possibilities of developing such a ground. Enderle (1997) suggested that although it is a challenging task, such a common ground could be developed. I do not see how such an agreement would be possible. The approaches to environmental responsibility are more contextual constructing a different value basis, different needs and different ways of arguing for and against corporate environmental responsibilities.

What surprised me in my findings was that I also found similarities in my results. A typical tactic of argumentation that was used in this data, but had not been identified in previous rhetoric literature, was role setting. It was used in both these data types. Coupland (2005) has earlier noted that descriptions of CSR behaviors on the corporate webpages did not simply consist of self-descriptions of the companies. They also included descriptions of their "opponents" in the argument surrounding what it means to behave in a socially responsible manner. Moreover, in my study the actions of "opponents" (in this case, stakeholders) were described through the different roles they were given: as targets of responsibility, demanders/definers of responsibility or responsible actors. With the help of role setting, environmental responsibility is, for example, distanced from being solely the corporation's and it is indicated that it

is shared in the society. Thus role setting helps to form counter arguments to the demands that target environmental responsibility lies solely with the corporation. I noticed this in both the data: through role setting responsibility is constructed as shared between different actors, and also other actors' responsibility is described. Thus targeting the demands solely on the corporation is questioned. There are also other dimensions in role setting except distancing. Another way is to increase the credibility of the speaker by openly naming it as a responsible actor that may create an image of not denying its responsibility. Simply sharing responsibility and naming other actors as responsible could be interpreted as avoiding responsibility. Key (1999) has pointed out that when it comes to assessing the usefulness of the stakeholder theory in understanding corporate responsibilities, stakeholder theory appears to provide clarity as to who in the corporation is responsible. That viewpoint was also identified in my data: in environmental statements many stakeholders were given roles as targets of responsibility.

6.2.3 Multiple meanings of environmental values in business

Environmental values were given different meanings in the argumentation. Thus, based on these results, I suggest that environmental values in business should be noticed as more multi-dimensional phenomena than previous studies have held. For example, Irvine and Pounton (1988 in Carroll 1993) presented a list of environmental values that Carroll (1993) also cited in his famous book "Business and Society". They outlined a list of physical environmental values, from putting the earth first to different changes in, for example, production and consumption methods. Schwartz's value survey positions environmental values in the field of universalism, in which the motivational content is characterized as understanding, appreciation, tolerance and protection for the welfare of all people and for nature (Schwartz 1992, Egri and Herman 2000). Thus universalism refers to respecting and protecting the natural environment and welfare of all people and society (Schwartz 1992, Puohiniemi 2003). The results of this study indicated that considering environmental values in business is not so simply one-dimensional, for more than just the values of universalism are constructed in both data.

In the results from environmental statements the values of the common good in the rhetoric of joint action and equality constitute the type of values that are a part of universalism, stressing the well-being of nature and equality of people, but values of unity and communality are added to universal value category. Human values in the rhetoric of subordination stress respect towards people with whom the corporation has frequent contact, their well-being, and paying attention to their interests as the basis for acceptability. They have similarities with benevolence in Schwartz's value survey that consists of preservation and enhancement of the welfare of people with whom one is in frequent personal contact. Self-directed values in the rhetoric of autonomy stress the power of the corporation to influence its own operations, the actions of the stakeholders as well as future changes. It also stresses the willingness to

develop and change. Compared to Schwartz's value survey, the value type combines elements of openness to change and self-enhancement, especially those of autonomy (independence of thought and action – choosing own goals, creating, exploring), achievement (personal success through demonstrating competence according to prevailing cultural standards) and power (social status and prestige, control or autonomy over people and resources).

In the results from interviews, different relationships between environmental values and economic values were identified. They were presented either as complementary, conflicting or the environment was given intrinsic value. Moreover, in these results environmental values were associated with more than simply the value category of universalism in the Schwartz value survey. In the rhetoric of complementary values, environmental values were associated with continuity of the firm that refers more or less to values of the security in the Schwartz value survey: especially on stability in society. In the rhetoric of conflicting values the values of change in society were appealed to as the need for a change of action of different groups was stressed. In the rhetoric of intrinsic value of the environment, the argumentation came closer to universal values, since it stressed the intrinsic value of the environment, but in addition, honesty, for example, that would refer to an appreciation of other people.

The fact that Schwartz positions environmental values only in the universalism value category (Egri and Herman 2000, Puohiniemi 2003) may even diminish the usefulness of the theory in the research of environmental values. It was stressed by Egri and Herman (2000), who stated that the importance of environmental values and beliefs warranted more detailed investigation. Therefore they concentrated on alternative worldviews concerning the natural environment: dominant social paradigm (anthropocentric worldview) and the new environmental paradigm (ecocentric worldview). Their results showed that the personal values of leaders in nonprofit organizations were more ecocentric, open to change and self-transcendent than in those of managers in other types of organizations. In general, they suggested that environmental leaders were change-oriented individuals, who were strongly concerned with the welfare of others and the natural environment. Environmental leaders in nonprofit organizations attributed significantly more importance to openness to change and self-transcendence than managers did in other sectors. Furthermore, they had stronger ecocentric values. This study indicated that actually environmental values are discussed in various other fields as well, not only related to universalism. Although universal values are naturally often connected to environmental issues, environmental values in business should be considered in multiple other meanings as well. The different rhetoric forms in this study produce contradictory values when they are considered based on Schwartz's value survey (Schwartz 1992).

As mentioned previously in this research report, I especially aimed to produce an interpretation of environmental values in Finnish business. Puohiniemi (2002) has noticed that in terms of the above mentioned Schwartz

value survey; benevolence, security and universalism are the three most important values in Finnish society, but Helkama and Seppälä (2006) suggested that in the 1980s a remarkable change happened in the values of the Finns: the relative importance of individual values increased compared to the collective values. This meant increased emphasis on the values of self-direction, hedonism and achievement. Even so, in the corporate culture survey 2006 (Keskuskaupakamari 2006), business managers named securing the continuity of business as the most important value in business. In this study I identified a similar type of battle between the collective and individual values in Finnish business concerning environmental rhetoric. In both the data sets collective values were represented to a greater extent than individual values. For instance, in the environmental statements values of common good were expressed through the rhetoric of joint action and equality and benevolent values were expressed through the rhetoric of subordination. In the interviews, universal values were expressed through the rhetoric of intrinsic value.

Also values of stability were expressed in the interviews: rhetoric of complementary values rested on security, by stressing the continuity in business. On the other, also individual environmental values were constructed in both the data sets: in the interviews rhetoric of conflicting values stressed values of change instead of stability and in the environmental statements rhetoric of autonomy stressed values of self-direction as well as achievement and power. Thus I could say that the societal Finnish values were reflected in the discussion on environmental values in Finnish business. In these results Finnish business professionals give the environment is both intrinsic and instrumental value. Desjardins (2006) suggested that when we speak about environmental issues, we often refer to intrinsic values. Appeals to intrinsic value often meet with skepticism and in his opinion we seem to lack the language for expressing intrinsic value. Many people think that such value is merely subjective, a matter of personal opinion as indicated in the expression "Beauty is in the eye of the beholder". In this data, environment was also given instrumental values in order to achieve some other goals such as supporting continuity of the firm, gaining stakeholder acceptance or supporting other performances of the firm. This type of argumentation may be more convincing for the type of audiences who are used to conceptualizing business in traditional business terms. For them giving environment intrinsic value may be a strange way of seeing the environment's role in business. There again, the arguments in which the environment is given intrinsic value may meet with skepticism among many audiences. It is not something that is traditionally regarded as the basic repertoire of Finnish business, but rather as something external in business, as the counter argumentation in rhetoric of complementary values indicates.

6.2.4 Contribution to stakeholder theory

Different actors are given different types of roles in the argumentation. In previous environmental management studies, one-dimensional perceptions of

corporation-stakeholder relationships have prevailed. Stakeholder demands are often taken as self-evident and unquestionable phenomena in business. Previous stakeholder studies in environmental management have often concentrated on stakeholder power and influence (Grafe-Buckens and Hinton 1998, Madsen and Ulhoi 2001a, Henriques and Sadorsky 1999). In the results from environmental statements power-based relationships between the corporation and stakeholders were identified in the argumentation: relying on the power of the corporation, the power of the stakeholders or on them as equal actors. In both data, competing arguments were constructed on who can define what is acceptable. The rhetorics of autonomy and intrinsic value of the environment relied on a corporation who is skilful in a way that also positively contributes to the responsible action of others. In the rhetorics of joint action and equality and complementary values, environmental issues and responsibility were taken as self-evident phenomena, over which there needs to be no debate, but all the actors agree that action is needed. The rhetoric of conflicting values appealed to the perceptions of the ambiguous nature of environmental issues in business and presented them as conflicting. Only the rhetoric of subordination relies on the perception that stakeholder demands set the limits for acceptable action. Many of these previous studies have assumed stakeholder demands as being self-evident and unquestionable. The rhetoric of conflicting values forms a counter argument to these views: it holds many of the demands as questionable, especially their legitimacy in an environmental sense.

In the environmental statements especially power-based relationships between the corporation and stakeholders are constructed. The concept of power is presented in different meanings in these rhetoric forms. Although the concept of power itself is not used, the idea is dressed in implicit meanings in many other expressions, such as *demand*. In the rhetoric of autonomy, corporate power is presented as a possibility to contribute to societal environmental protection, for example, by demanding it from the stakeholders. Thus in an environmental sense, power is presented in a positive light with regard to environmental protection. In contrast, stakeholder power is presented in a negative light in some parts of the data. In the rhetoric of subordination, it forms a threat to the corporation: not satisfying those demands might threaten the existence of the corporation.

Unlike the environmental statements, in the interviews the corporation-stakeholder relationship is constructed through various stakeholder attributes instead of power as the basis for the relationship. Especially legitimacy of environmental interests is stressed as the basis for stakeholder relationship but also interaction with the operational preconditions of the firm without any specific value dimension and being the target of responsibility were constructed as the basis for formation of the corporation-stakeholder relationship.

In the rhetoric of complementary values, stakeholders are presented as influencing the operational conditions and long-term survival of the firm. They are taken as self-evident parts of the operating environment in the argumentation, but no power-related expressions are used. The perceptions of

stakeholders as prerequisites for the long-term existence and survival were dominant in the very first stakeholder definitions in the 1960s. Stanford Research Institute's definition suggested that stakeholders are "those groups without whose support the organization will cease to exist" (Freeman 1984). Rhenman (1964) also defined the stakeholders as individuals and groups who are dependent on the corporation in order to achieve their personal goals and on whom the firm is dependent for its existence.

In the later discussion the stakeholder roles have been defined in various different ways, and in the current discussion corporate responsibilities towards stakeholders are being specifically stressed. However, in the rhetoric of conflicting values, a counter argument to the demands of taking into account all the stakeholder interests is formed. It draws on the legitimacy as the core stakeholder attribute and thus creates justification for criticizing and questioning the stakeholder demands. Legitimacy was suggested as one of the attributes in the formation of stakeholder relationship: the power to influence the firm, the legitimacy of the stakeholder relationship with the firm and the urgency of the stakeholder's claim on the firm (Mitchell et al 1997). In this rhetoric form stakeholder demands are criticized and questioned by providing counter arguments for the claim: either by drawing on the common good or on different interpretations of the environment's best interests. The rhetoric of openness and transparency forms a different type of counter argument for the voices that are suggesting the obligation of the corporation to take into account its responsibilities towards stakeholders and stakeholder demands. In it the contribution of the corporation to the stakeholders is stressed in a positive sense: the societal contribution of the corporation and its positive influence on the environmental behavior of stakeholders. In both these data the argumentation was surprisingly one-way: a highly interactive relationship between the corporation and its stakeholders was rarely stressed. Oxley Green and Hunton-Clarke (2003) have suggested that decisional participation would increase the social acceptability of environmental decision-making. Compared to situations in which the stakeholders are only informed or consulted, the decisions resulting from such a process are likely to become more socially acceptable as the stakeholder groups will have been involved in arriving at the decision.

The results of this study contributed to the discussion of the environment's position as a stakeholder. Discussion of the environment's position as a stakeholder in previous literature has suggested that it is not the legitimacy of the natural environment that denies its position as a stakeholder, but the power (see Stead and Stead 1996). Driscoll and Starik (2004) argue that the limited conceptions of power that continue to dominate the stakeholder thought and practice are a powerful blinder to the importance of many legitimate stakeholders, including the natural environment. However, the environment's position as a stakeholder has been advanced on the basis of the indirect power it possesses. Stead and Stead (1996) proposed that the indirect power of environment is significant. The representatives have a great deal of power, especially in a collective sense.

Different implicit arguments were brought forth on the environment's status among other stakeholders in my data. In the results from environmental statements, the rhetoric of autonomy associates the environment with other stakeholders as the target of the responsibility, the rhetoric of subordination denies the stakeholder position of the environment based on its inability to influence the corporation, the rhetoric of joint action and equality constructs the ability to act as the key attribute of stakeholders and creates a vision of the common interest of the wellbeing of the environment. In the interviews the environment's stakeholder position is not denied. In the rhetoric of complementary values, the environment is given an equal position in forming the operational preconditions. In the rhetoric of conflicting values, the legitimacy environment's interests are stressed. In the rhetoric of intrinsic value of the environment, the environment is given intrinsic value and thus stressed as an important stakeholder in environmental management. Thus the findings indicate that the environment's position as a stakeholder cannot be regarded merely through the concept of power but a larger variety of attributes. As pointed out by Lovio (2004), the natural environment can be considered to be a stakeholder through the interpretations of the other stakeholders, but different stakeholder groups may have different conceptions of the benefit of the natural environment. Typically the legitimacy of the environment is not questioned in environmental rhetoric.

One of the key attributes that is brought out here is the relationship between environment and the other stakeholders. Thus I would add the concept of equality or non-equality into discussion of stakeholder attributes when considering environments position among others. Two of the rhetoric forms that I identified draw on the equal position of environment among other stakeholders. However, in the rhetoric of subordination that equality is denied and environment is given only instrumental value as a contributor to the wellbeing of other stakeholders and thus environment's role as a stakeholder is denied. In addition to that, it appears that in the argumentation the business actors construct also a type of stakeholders whose stakeholder position is intrinsic and the legitimacy, power, urgency or other stakeholder attributes do not even need to be discussed or considered but the stakeholder relationship is self-evident based on an ethical argument. That is done in this data by using the rhetoric of joint action and equality as well as the rhetoric of intrinsic value of the environment. Based on this I suggest that although studying and understanding power as the key attribute in stakeholder relationships is an important part of this discussion, focusing on this single stakeholder attribute can be a powerful blinder of many potential stakeholder relationships.

6.3 Practical implications

The aim of this study was not to create a model or instructions for corporations on how to build acceptable environmental management or how to gain success

based on environmental management. It rather offers an example of how studying rhetoric can be applied in environmental management and how through rhetoric studies a new type of understanding can be created. Rather through this study I opened new viewpoints with the help of theoretical considerations on what types of arguments are used for acceptability in Finnish business and thus created an opportunity to understand what are the kinds of lingual processes that are being constructed to form acceptable corporate responses to societal environmental change. However, based on these results the kinds of consequences that are produced in the everyday management of environmental issues in business in these processes can be considered. The results of this study offer management possibilities to consider their environmental management practices, the positioning of environmental issues among other business values, and stakeholder demands and their positioning. In this study I have constructed insights on understanding the systems that prevail in business regarding environmental management. Moreover, in the results I have identified the dominant competing arguments regarding positioning environmental issues in business: over whether environmental responsibility is a part of doing business or external in business and whether it is autonomic action or based on stakeholder demands.

As I have described throughout this research report, a distinction is often made between rhetoric and reality and the environmental talk of businesses is suspected to be mere rhetoric. The results of this study offer possibilities of considering where these types of suspicions may be derived from. They indicated that environmental management in business is often dressed in language in which it is connected to morals, ethics and virtues, as is done in the rhetorics of subordination and intrinsic value of the environment. Dressing environmental management in ethical language may turn against its purposes, since it is easily interpreted as questionable among many audiences, in which the traditional, profit-oriented perceptions of business dominate. Ethically-oriented arguments are interpreted as something that is unfamiliar and external to traditional business thinking and then is easily seen as incredulous talk from a business representative. Therefore I would suggest dressing environmental issues in a more business-like language and using arguments in which environmental management would be described as a part of doing business.

6.4 Evaluation of the study

Validity and reliability have traditionally been used as the evaluation criteria for scientific research. They derive from quantitative and natural scientific research traditions. However, after various qualitative methods have become more general, the applicability of validity and reliability in the evaluation of qualitative studies has been questioned. Instead, different types of criteria have been presented for evaluating qualitative studies. Characteristic to those is the

suggestion of also abandoning the principle of generalizability (Eriksson and Kovalainen 2008). Patton (2002) suggested that constructionist and interpretivist approaches have generated new language and concepts with which to evaluate the study. Following the suggestion of Lincoln and Guba (1986 in Patton 2002), Patton (2002) and Eriksson and Kovalainen (2008) propose that in the evaluation of constructionist studies, the principles of credibility, transferability, dependability and confirmability could be applied. The suggestion referred to credibility as an analog to internal validity, transferability as an analog to external validity, dependability as one to reliability and confirmability as another to objectivity.

Dependability refers to the responsibility of the research to offer the reader information, showing that the process has been logical, traceable and documented. Thus the trustworthiness of the research can be established. (Eriksson and Kovalainen 2008). Mäkelä (1990) has suggested a similar type of principle for evaluating qualitative analysis. He proposed the concept of transparency, which means that in the research report the researcher should describe the data and explain the rules and operations through which the interpretations have been made. In this research report I have increased the dependability of my study by offering the reader as much essential information as possible. First, I have given a detailed description of the environmental statements and also provided a list of the statements studied (see Appendix 1), for their traceability. The code numbers given for the data have also increased their traceability making it possible to trace the extracts back to their original contexts. I could not give as detailed and traceable examples of the interviews since it was agreed with the interviewees that their names would not be published in the report and that the extracts from the interviews could not be linked with their names. However, I did give as detailed descriptions of the content of the interviews and interviewees as possible. To offer the reader information on the analysis process, I have described the analysis process in as much detail as possible and provided examples in the analysis tables used in this study.

Transferability refers to the responsibility of the researcher to show similarities between his own research and previous research results. (Eriksson and Kovalainen 2008). In this study I have used many previous studies from the field of environmental management, and also studies from stakeholder management and business ethics, as well as earlier literature on argumentation. As explicitly expressed in Chapters four and five and in this concluding Chapter six, I found many similarities between the perceptions from previous studies and my results. Although the viewpoints of the studies have been quite different, surprisingly many similarities could be found, for example, in corporation-stakeholder relations. Coupland (2005) in particular had similar types of perceptions regarding argumentation in connection with corporate social responsibility.

Credibility refers to evaluating the familiarity of the researcher with the topic, the sufficiency of the data, links between the observations and categories, and the possibility of another researcher agreeing with the claims presented

based on the studied materials. In this study the familiarity of the researcher with the topic also formed one of the risks of the data: I have my own background in environmental management which I have studied for several years. In this area some shared meanings for some core concepts may have emerged that were taken for granted both by the interviewees/in the statements and by the researcher. I tried to decrease the danger by starting the analysis as openly as possible.

According to the principle of credibility, the sufficiency of the data should also be evaluated. In the field of qualitative studies, few means have been offered for defining the quantity of the data, but the realism of the researcher's everyday work defines the limits: for a smaller amount of data it is possible to conduct a more detailed analysis. A saturation point has also been suggested as criteria for the amount of the data (see, for example, Eskola and Suoranta 1998). The idea of saturation means the situation in which the data is starting to "repeat itself": the new information does not produce relevant, new information regarding the research question, for example, certain expressions and statements become repetitive. In this study I focused on environmental statements from 25 Finnish corporations. The amount of the corporations was defined on the basis of the criteria described in chapter 3.3.1 and the amount of the statements based on how many statements these corporations had published. Using another criterion to choose the data would have led to different amounts of material. Therefore I had nine interviews with environmental managers. In defining the amount of this data I followed the principle of saturation: when I carried out the first interviews I had not decided exactly how many interviews I should have, but then later I felt that the interviews started to reiterate the same content and expressions. In my opinion the amount of the data was completely appropriate for this type of study, in which a detailed analysis was conducted for the data.

In addition to that, the researcher should assess logicity between the observations and the result categories according to the principle of credibility. In this study I presented the result categories in the form of rhetoric forms in the sphere of rhetoric studies. I revealed the process of forming these categories in Chapter three. The terms that were frequently used in these different rhetoric forms were presented in relation to their description to expose the logicity between the observation and the results of the study. Finally, the researcher should assess whether another researcher could, on the basis of my materials, come relatively close to my interpretations or agree with my claims, according to the principle of credibility. In this study the findings are the outcome of my interpretations based on the data and social constructions between the data producers and myself. In this sense my personal background, value and meanings systems have affected the formation of the results. However, similar types of results have been found in previous studies. In connection with this I also want to mention the difficulty of studying values. This type of rhetoric approach has offered an approach on studying values which are themselves often taken as ambiguous research phenomena fraught with difficulties. In the research questions, Question five that dealt with the type of environmental

values the text produces, was the most difficult to study. However, by interpreting what is produced as wanted, worth pursuing, more important than something else in the extracts it was possible to carry out interpretations of values. By asking about environmental values in the interviews, it would not have been possible to study them in this sense, since conscious and unconscious values are often quite different. In the analysis process different researchers could have given these values different types of meanings, since that process is especially affected by the meanings the researcher attributes to the term value.

Conformability refers to the relationship between the interpretations and the data. It means linking findings and interpretations to the data in ways that can easily be understood by others. (Eriksson and Kovalainen 2008). In this research report I have used many extracts from the data to indicate the relation between my interpretation and the data itself. To highlight the interpretative nature of the results I have written this report in the first personal singular pronoun "I" form instead of using the passive to make it clear to the reader what is my interpretation of the data. As regards the principle of conformability, it is also notable that the nature of my two data types was different. Environmental statements were naturally occurring texts in business in relation to environmental issues. In the production of the interview material I had a role myself and thus my personal meaning systems also affected the content and terms used in the interviews. I aimed to decrease that effect by a careful planning of interviews in which my main aim was to let the managers describe their environmental management and to lead them as little as possible. However, these interviews are common constructs of mine and the interviewees'. Thus also in Chapter five the extracts from the data are presented including my questions, comments and remarks.

Finally I want to note that a rhetoric framework offered an interesting perspective on studying acceptability in environmental management. The study had its restrictions, as discussed above, but on the other hand it allowed me to understand aspects in the field of environmental management that I had not previously pondered. However, there are two special notes on the application of rhetoric approach in this study that I wish to bring up. First, dealing with the analysis framework, analysing the claim, justifications and the values in the extracts proved to be slightly unstructured many cases. I often noticed that the structure of the argument was more complex than my analysis framework assumed. Therefore developing the framework further would have been needed. One of the classics in the school of new rhetoric, Toulmin, has outlined in his book "The uses of argument" a framework for the analysis of argumentation that he calls "organic schema". It describes the parts and the relations between these different parts in a presented argument. Simply stated, this theory suggests that the anatomy of a presented argument consists of the following parts: data, claim, warrant, rebuttals, qualifier and backing. They describe both the openly expressed (explicit) and implicit parts of an argument. (Summa 1996). Secondly, in the early phases of the analysis I chose to concentrate less on the assumed speaker-audience relationship in this study and only focused on how the speaker is constructed as credible in these texts.

During the analysis process of the interviews, I noticed that further analyzing what type of audience the different argumentation tactics could appeal to, might have been fruitful. I identified especially the types of arguments that could be convincing to special audiences (cf. Perelman 1982) with its special interests, for example, the arguments that presented the complementary nature of environmental and business values.

6.5 Future studies on corporate environmental management

This study indicated that acceptable environmental action is constructed based on different types of arguments in the published corporate environmental statements and in the interviews. Different types of approaches to environmental management are produced as acceptable based on these arguments. Thus the results of the study suggested that there are contradictory arguments about the acceptability of environmental management in Finnish business. At the very beginning of this research report I suggested that more human-oriented studies are needed in the field of environmental management. One of my main interests in this study was to develop a possible approach to study environmental management from a more human-oriented perspective. The focus characterized both the conceptual and methodological choices in this study. The results of the study indicated that the human ability to use language can strongly affect the perceptions of acceptable environmental action in business. Different types of arguments, which are in many cases at variance and competing with each other, are used to produce acceptable environmental behavior. Based on these results, I suggest that more human-oriented research is needed in future environmental management studies, not only those that apply rhetoric approaches, but a variety of soft research methods. This study indicated the multiple meanings of acceptable environmental management and the competing realities constructed in used language. Reshaped technical solutions and systems do not guarantee changes in respect of environmental values in business, but deeper research on human action and thinking is needed.

In this study the data was produced in conjunction with business actors and the applied rhetoric approach offered an interesting framework for studying them. Based on the results of this study I found the multilayered structure of argumentation in environmental issues as well as the dispute for defining acceptability: competing arguments were presented that were all arguable, although some of them were contradictory. Based on these results I would suggest more applications of rhetoric studies in environmental management, especially the ones in which argumentation and arguments are taken as contextual. Particularly situations in which an explicit environmental conflict in business is going on would offer interesting topics for rhetoric studies. Some of these types of studies have been done: for example, Walton

(2007) focused on the decision to site a mining operation near a small community in New Zealand. She concentrated on the dispute between those who were in favor and those who opposed, but her interest was in the discursive strategies used instead of rhetoric tactics. From a rhetorical viewpoint these types of situations open interesting opportunities to analyze the arguments of those who are in favor of something and those who oppose it. Although the school of new rhetoric takes rhetoric as an essential feature in all language use, these types of conflict situations, in which partly explicit argumentation is easily to read, offer interesting possibilities for a comparative analysis of argumentation. A difficulty in these types of studies can be, however, the accessibility of the data. In many cases, especially if the conflict is a sensitive issue for participants, they may be reluctant to open access to procured texts or to participate in interviews. Mediatexts offer one possibility for these types of studies, since they are accessible to the researchers independent of the will of the participants. In addition, public documents that are produced in connection to some of these conflict situations would be interesting to study.

As I have suggested here, I see comparative rhetoric studies as being especially fruitful in the future. When considering the studies of the type of material that I have used in my study, a possible research topic would be a longitudinal study, focusing on change in corporate environmental rhetoric. That could also describe the broader change in environmental management and in societal environmental development. In Finland, environmental reports have been published since the early 1990s. It would be interesting to study reports of a group of corporations from that era and the ones that have been recently published, and examine how the argumentation for acceptability has changed during these years. Another interesting data for comparative studies could be produced in interviews with general managers from these same corporations, whose environmental managers I interviewed. I would like to see what types of arguments are employed in this data to produce acceptability and then to compare it with the rhetoric in the interviews with environmental managers.

Although rhetoric approach did offer an interesting framework for studying environmental management, other approaches would also be needed in increasing human-oriented research of environmental management. Those I would especially relate to topics that were under special interest in this study, environmental values and stakeholder relations. Studying human values is challenging, but interesting. As indicated in this study, environmental values are given more multiple meanings than suggested in previous studies. In many previous studies it has also been suggested that they are core factors in the environmental behavior of people. Rhetoric offered only one perspective on studying environmental values in business. In future studies on environmental values in business, I would rather focus on other types of approaches, such as more realistic and ethnographic ones.

In the data I analyzed in this study, multiple different types of relationships were identified between the corporation and its stakeholders. In the environmental statements, different types of power-based relationships

were constructed between the corporation and its stakeholders. In previous stakeholder-oriented studies of environmental management, the study of the power and influence of stakeholders has dominated. Based on the results of this study I would suggest that more multiple approaches to the corporation-stakeholder relationship should be taken. Rather than creating new types of participation tools in the research the perspectives of power and legitimacy should be taken into account and the stakeholders' responsibilities in environmental issues and role as responsible actors should be empirically studied. Constructionist and rhetoric approaches offer only one perspective to these types of studies. The multiple meanings of power and the construction of the legitimacy of a certain demand would offer interesting topics for further research, but also the type of studies, in which these topics are perceived as realistic phenomena would be needed. The construction of legitimate environmental demands from the viewpoint of business might also be especially intriguing; however realistic, empirical case studies of accepted environmental demands would also offer new perspectives in environmental management studies. The perceptions of different actors of power use and responsibilities in certain situations would offer data for these types of studies. Scholars have stressed the contextual nature of both power (Roome and Wijen 2006) and value systems (Van Marrewijk et al. 2004) in environmental management. Thus especially contextual approaches to understanding values and power in environmental management would be especially fruitful topics for future research.

YHTEENVETO (Finnish Summary)

Ympäristöjohtamisen tutkimusta ovat hallinneet tekninen ja strateginen orientaatio. Kielenkäytön voiman, ja ihmisten välisen vuorovaikutuksen ymmärrys on puuttunut ympäristöjohtamisen tutkimuksesta. Tämä tutkimus keskittyy tarkastelemaan hyväksyttävän ympäristöjohtamisen retorista konstruointia, ja siten tarjoaa yhden näkökulman kielenkäyttöön ja ihmisten välisen vuorovaikutukseen. Tutkimustehtävänäni on kuvata ja tulkita niitä retorisia muotoja, joita käytetään tuottaessa hyväksyttävää ympäristötoimintaa suomalaisessa liiketoiminnassa. Erityisesti tutkin ympäristöarvojen ja sidosryhmäsuhteiden rakentamista aineistoissani. Valitsemani lähestymistavan mukaan kielen käyttö vaikuttaa ymmärrykseemme siitä, mikä on hyväksyttävää ympäristöjohtamista. Tutkimukseni keskittyy erityisesti kielenkäytön retorisiin ominaisuuksiin. Liityn tutkimuksessani uuden retoriikan koulukunnan ajatukseen siitä, että eroa retoriikan ja todellisuuden välillä ei voida tehdä, vaan retoriikka on osa sosiaalisesti rakennettua todellisuutta. Tutkin kahteen aineistoon, joiden molempien tuottamiseen suomalaiset ympäristöjohtamisen ammattilaiset ovat osallistuneet. Tutkin, miten ympäristöjohtamisen hyväksyttävyyttä perustellaan yritysten ympäristölausunnoissa sekä haastatteluissa ympäristöpäälliköiden ja -johtajien kanssa. Retorisen analyysini tarkoituksena oli eritellä argumentaatiotaktiikoita aineistossa kuvatakseni niitä kielen käytänteitä, joita käytetään rakennettaessa ympäristöjohtamisen hyväksyttävyyttä ja keskityin erityisesti siihen, miten tekstit ovat argumentatiivisesti rakentuneet. Analysoin molemmista aineistoista viisi samantyyppistä kysymystä. Ne käsittelivät puhujan uskottavuutta, hyväksyttävyyden argumentteja, suhdetta sidosryhmän ja yrityksen välillä, argumentaatiota ympäristö roolista sekä aineistossa tuotettuja ympäristöarvoja. Analyysin tuloksena tunnistin kolme retorista muotoa, joita käytettiin ympäristölausunnoissa: autonomian retoriikan, alisteisuuden retoriikan sekä yhteistoiminnan ja tasavertaisuuden retoriikan. Näissä esitetään erilaisia valtasuhteita yrityksen ja sen sidosryhmien välillä: yrityksen valtaa, sidosryhmien valtaa ja toimijoiden tasavertaisuutta korostavia. Myös haastattelujen analyysin tuloksena tunnistin kolme retorista muotoa: toisiaan täydentävien arvojen retoriikan, konfliktisten arvojen retoriikan sekä ympäristön itseisarvon retoriikan. Niissä esitetään erilaisia suhteita ympäristö- ja talousarvojen välillä liiketoiminnassa: korostaen niiden toisiaan täydentää luonnetta, ristiriitaisuutta tai ympäristön itseisarvoa. Tämän tutkimuksen tulosten perusteella suomalaiset ympäristöjohtamisen ammattilaiset rakentavat ympäristöjohtamisen hyväksyttävyyttä keskenään kilpaileviin ja ristiriitaisiin argumentteihin vedoten. He esittävät erityisesti ristiriitaisia ja kilpailevia argumentteja valtasuhteista eri toimijoiden välillä sekä ympäristö- ja talousarvojen suhteesta liiketoiminnassa. Tulokset heijastavat ympäristövastuullisuuden vielä epävakaa ja ristiriitaista asemaa suomalaisessa liiketoiminnassa.

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ANNEX 1

ANALYZED ENVIRONMENTAL STATEMENTS AND THEIR
CODE NUMBERS

CORPORATION	POLICY	VALUES	PRINCIPLES	STRATEGY	OTHER
1 Wärtsilä	1.1	1.2	-	1.3	-
2 Raisio	2.1	2.2	2.3		
3 Ekokem	3.1	3.2	-	-	-
4 Fortum	4.1	4.2	4.3	-	4.4
5 Rautaruukki	5.1	-	5.2		
6 Metso	6.1	6.2	6.3	-	-
7 Saarioinen	-	7.2.	-	-	-
8 Valio	8.1	8.2	-	-	-
9 Kesko	9.1	9.2	9.3	9.4	9.5
10 Huhtamäki	10.1	10.2	-	-	-
11 UPM-Kymmene	11.1	11.2	-	-	-
12 Stora Enso	12.1	12.2	12.3	-	12.4
13 Nokia	-	13.2	13.3	13.4	13.5
14 Finnforest	-	-	-	-	-
15 M-Real	15.1	15.2	15.3		
16 TietoEnator	16.1	-	-	-	16.2
17 Senaatti- kiinteistöt	17.1	17.2	17.3	-	17.4
18 Valtion rautatiet	18.1	18.2	-	-	-
19 Vantaan energia	19.1	19.2	-	-	-
20 Teollisuuden Voima	20.1	20.2	-	-	-
21 Outokumpu	21.1	21.2	-	21.3	21.4
22 Tikkurila	22.1	-	22.3	-	-
23 Mustankorkea	23.1	-	-	-	-
24 Loimi-Hämeen Jätehuolto	24.1	-	-	-	-
25 Sunila	25.1	25.2	-	-	-