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## “SWITCH THE LIGHTS OFF”

### Employee argumentation on acceptance or rejection of corporate environmentalism in a financial corporation

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## **Abstract**

This study explores the rhetorical strategies used by employees in a financial corporation to reject or accept corporate environmentalism among corporate responsibilities. The study is theoretically based on rhetoric and on prior research on acceptance or rejection of corporate environmentalism among other corporate responsibilities in an organization. A qualitative study, based on face-to-face interviews was conducted among 30 employees in a Finnish financial corporation. The study shows that employees reject corporate environmentalism based on value priorities and perception of little or no environmental impacts. They accept corporate environmentalism among other responsibilities based on the need for change due to multiplicity of environmental impacts and value congruence between environmental and other organizational values. The study

contributes prior research by showing that the perception of little environmental impacts in a business branch can still act as a powerful blinder of environmental responsibility.

## **Keywords**

Acceptance, corporate environmentalism, financial corporation, employees, rejection

## **1 Introduction**

Do all the organizations have environmental responsibilities? This is a question I have recently pondered with while doing research on financial firms' responsibilities. It is still maintained that financial firms do not have environmental impacts. Due to this, financial firms have been excluded from multiple studies on environmental reporting (Roberts 1991, Schadewitz and Niskala 2010). This leads me to disagree and explore employees' perceptions in a financial corporation on corporate environmentalism.

Prior research has made important contributions in showing the importance of employees for internal environmental changes in organizations. However, the research has focused on how environmental changes may be implemented by managerial action and developing and learning shared mindsets for environmental sustainability. These notions lead me to take a look at the 30 employees' interviews of a Finnish financial corporation. I noticed that the views produced on environmental sustainability were strongly split: some of them accepted and some of them rejected corporate environmentalism among their employing organizations' responsibilities. This encouraged me to conduct the study explained in this paper. The study explores how corporate environmentalism accepted or rejected among employees in an organization, for which a financial firm offers an especially interesting research setting.

More specifically, I study rhetorical strategies which are used among the

financial corporation's employees either to accept or reject corporate environmentalism among corporate responsibilities. Prior research has created important contributions on the prerequisites of how corporate environmentalism could be integrated into organizations. However, one can find surprisingly little evidence on the arguments based on which the organizational members choose to accept corporate environmentalism while others do not and thus the question of how and why corporate environmentalism has not been integrated into organization remains with little attention.

The study shows that employees reject corporate environmentalism based on value priorities and perception of little or no environmental impacts. They accept corporate environmentalism among other responsibilities based on the need for change due to multiplicity of environmental impacts and value congruence between environmental and other organizational values. The study contributes prior research by showing that the perception of little environmental impacts in an business branch can still act as a powerful blinder of environmental responsibility.

The study is structured into six sections. I will first review the contribution of prior literature on the question what leads to acceptance or rejection of corporate environmentalism. I will then represent the rhetoric approach followed in the study. Next the research material and analysis process will be discussed. Then the empirical results are represented. Finally the study will focus on drawing conclusions.

## **2 Prior research on acceptance or rejection of corporate environmentalism**

I based my study on the notion that environmental issues are inherently different from social and economic issues, although there has been a strong tendency to treat them as an entity under the concept "corporate social responsibility". Also the studied data indicates that social responsibilities were accepted without a question, but concerning the environmental responsibilities views were split.

I conducted a literature review on the research of intra organizational changes related to corporate environmentalism. Thematically the studies related internal influences on corporate environmentalism to greening of organizational cultures, leadership behavior influence on employee action and organizational learning processes. I also included studies with the topic of sustainability, which included environmentalism as an inherent part and some studies which especially dealt with the importance of external influences on internal changes.

In this chapter I discuss the prior findings on the question “what leads to accepting or rejecting corporate environmentalism among organizational responsibilities”. Primarily the research has focused on studying the processes and factors which would lead to accepting or advancing corporate environmentalism and are discussed first. The reasons for rejecting corporate environmentalism have received less attention in the literature, although we still cannot say that the way of conducting business would be on its way to environmental sustainability. Prior findings on rejecting corporate environmentalism will be discussed then in chapter 2.2.

## **2.1 What leads to organizational acceptance of corporate environmentalism**

Prior research has shown that organizational acceptance to corporate environmentalism could be supported by collective learning process and shared, integrative culture, managerial support, employee emotions and values and perception of demands by certain external stakeholders.

Concerning *collective learning processes and shared, integrative culture* the research has shown how to develop such a strong, integrative environmental culture, starting from (Dodge, 1997). The acceptance of corporate environmentalism requires a collective learning process (Halme 1997, Halme 2002, Siebenhuner and Arnold 2007, Haugh and Talwar 2010, Benn and Martin 2010) that then creates a shared understanding of corporate environmentalism (Hoffman 2010). Authors have identified certain factors especially supporting shared learning for environmentalism: management behavior that supports employee eco-initiatives which then enable organizational learning (Ramus and Steger 2000); managerial training and development tools: codes of conduct, impact measures, communications and dialogue, employee training workshops,

company visits, employee volunteering opportunities (Haugh and Talwar 2010). In addition, Baumgartner and Winter (2013) showed how to use a management game (sustainability manager) to train employees and to develop sustainability-related competencies. Sammalisto and Brorson (2008) maintain the importance of use of managerial tools, training and communication, for successful environmental management system implementation.

Furthermore, prior research has focused on the importance of changing employee behavior towards environmentalism. Authors have brought forth the importance of employee involvement to environmental sustainability, as Bansal (2002) stated that by empowering and engaging employees firms are more likely to embrace sustainable development so that it permeates all organizational activities as well as Hanna et al. (2000) suggested that employee involvement creates a positive relationship for operational and environmental performance. Tudor et al. (2008) showed the need for developing new policies and programs to achieve greater sustainability among employees. Adaptation of new practices is easier if framed in a way that fits with pre-existing organizational routines (Hoffman 2010). All of these change processes should, according to authors, lead to integrative organizational cultures (Baumgartner and Zielowski 2006; Epstein 2010), which;

*A common overall organizational culture that builds on sustainability can further help managers and other decision makers deal with the trade-offs that the simultaneous management of social, environmental and financial goals oftentimes causes". (Epstein et al. 2010. s, 313).*

According to authors, the change processes may be positively contributed by environmental standard implementation which also supports labor productivity (Delmas and Pekovic 2012) and new CEO, strong engagement in research development, as well as strong prior achievements in their environmental strategy (Dahlmann and Brammer 2011) . Thus authors have suggested that the acceptance of corporate environmentalism requires a shared learning process towards integrative environmental culture and is supported by managerial training and development tools (Haugh and Talwar 2010, Baumgartner and Zielowski 2006).

Many studies have highlighted the importance of *managerial behavior* to organizational acceptance of environmentalism among employees (Wolf 2012, Ramus 2002, Baumgartner 2009). Furthermore, findings of Aragon-Correa et al. (2004) and Robertson and Barling (2012) support the central role of executives in greening of an organization. Ramus (2002) further emphasizes the importance of use of managerial tools (education, participative communication and rewarding for sustainability) for such change: supervisory behavior can positively affect into employees environmental actions and initiatives. The research has especially brought forth that managers should infuse strong environmental values among employees throughout the company (Marshall et al 2005). Wolf (2012) emphasizes the significance of top-down management process for corporate sustainability. In according, managers need to integrate employees into sustainability challenges and create shared means through training. Ramus (2002) then emphasizes the tools for such training: supervisory behavior can positively affect into employees environmental actions and initiatives. Managers thus have to remember the importance of education, participative communication and rewarding while training sustainability. Del Brio et al. (2008) further suggest that a strong, top-down managed culture, sharing through involvement and reward formulas support environmental performance. Additionally, the researchers have identified that environmental change process must be initiated by vision or mission set by the management (Hoffman 2010, Epstein et al. 2010, Mirvis et al. 2010) and be based on managerial and shared values (Mirvis et al. 2010) and based on managerial decisions (Baumgartner 2009). Managerial environmental attitudes, commitment and values are key drivers of proactive environmental behavior. (Marshall et al. 2005; Kolk and Muller 2010).

Furthermore, prior studies have identified the importance on *employee emotions and values on corporate environmentalism*. Ramus and Killmer (2007) suggest that personal, group and organizational values are of primary importance in motivating employees to engage in eco-initiatives, and employee welfare supports adaption to corporate environmentalism (Marshall et al. 2005). Nilsson et al. (2004) studied the willingness to accept climate change strategies among decision makers in public and private sectors and concluded that while acceptance seems to be value expressive in public sector, it may serve a more utilitarian function in the private sector. Furthermore, Fineman (1996a) has showed both positive and negative emotions play a role in the acceptance corporate environmentalism: positive emotions in relation to commitment to environmental issues (such as belonging, respect, awe, and loyalty) but also negative emotions played a role, especially fear and embarrassment. Some studies have fostered especially positive emotional outcomes of corporate

environmentalism: Ambec and Lanoie (2008) related corporate environmentalism to pride the employees feel and how they spread it as ambassadors for the corporation.

Some other studies stress the importance of anticipated negative emotions to acceptance of corporate environmentalism. According to Rupp et al. (2006) employee's perceptions on CSR will trigger emotional, attitudinal, and behavioral responses. They form theoretical proposition on employees' perceptions to CSR; and their proposition 2 states:

*"Employee perceptions of CSR will exert positive effects on individually relevant outcomes such as organizational attractiveness, job satisfaction, organizational commitment, citizenship behavior, and job performance. Employee perceptions of CSR will exert negative effects on individually-relevant outcomes such as anger."*

Similar to Rupp et al's (2006) proposition, Carrus et al. (2008) showed that negative anticipated emotions and past behavior are significant predictors of desire to engage in pro-environmental action.

Finally, in addition to internal influences of shared learning and cultures as well as managerial and employee behaviors a stream of literature has stressed the *importance of external factors*, such as stakeholder pressures, for organizational acceptance of corporate environmentalism. These are mentioned to be: existing regulations and competitive pressures (Marshall et al. 2005); pressures set by employee among other stakeholders (Aguilera et al. 2007, Williams and Siegel 2001); pressures set by multiplicity of stakeholders such as regulators, environmental NGOs, customers, suppliers, employees, communities, shareholders and the media (Henriques and Sadorsky 1999, Sharma and Henriques 2005, Huang and Kung 2010) and corporate boards (Kassinis and Vaefas 2002, Kock et al. 2012). To conclude, authors have suggested acceptance of corporate environmentalism deriving from external pressures and internal values of shared organizational learning processes towards pro-environmental culture, supported by certain managerial tools as well as pro-environmental values and positive emotions of employees, including the fear of negative emotions.

## 2.2 What leads to rejection of corporate environmentalism

Prior research has shown certain obstacles leading to rejection of corporate environmentalism: poor requirements in individual jobs, diversified and fragmented cultures, managerial confusion and false framing of corporate environmentalism. Concerning *poorly specified requirements* for individuals Ramus and Killmer (2007) point out that the problem is that corporate greening behaviors are not often formally required for an employee's job and thus may suffer from lack of clear goals or certainty about organizational rewards associated to environmentally beneficial changes.

The problems of *diversified and fragmented organizational cultures* have been brought forth in many studies; differentiation, fragmentation, confusion and tensions around corporate environmentalism (Baumgartner 2009, Howard-Grenvill 2006, Linnenluecke 2009, Harris and Crane 2002). According to Howard-Grenvill (2006) lack of congruence between subcultural problem setting and strategies for action can result in divergent interpretations and actions at the organizational level. Linnenluecke et al. (2009) identified differences in understandings of sustainability, which can be partially explained by the presence of organizational subcultures. The study showed that an emphasis on the internal process culture was strongly related to an emphasis on the economic understanding of sustainability. On the contrary, employees who belong to a subculture with a low emphasis on an internal process culture did not display holistic understanding of sustainability. As Howard-Grenvill (2006) and Linnenluecke et al (2009) identified how different types of subcultures result multiple meanings for sustainability, Harris and Crane (2002) go further suggesting that the presence of various, functional subcultures possibly could act as obstacles to the diffusion of green organizational culture. Harris and Crane (2002) concluded that there may be significant cultural variation between equally green organizational responses to environmental concerns. Banerjee (2011) supports the view of criticizing the dominant tool-oriented, top-down managed approaches stresses the importance of understanding the diversity of values and "different paths to reach the goal" accepting conflicts with different actors and the term of sustainability as controversial.

Concerning *managerial confusion* on corporate environmentalism, Salman Hussain (1999) brought forth the question of the duty given to managers in literature to be guardians and instigators of a societal change towards sustainable development. The conventional economic position is that the manager should

choose a more expensive green option if and only if he or she expects profitability to increase as a result. However, placing a financial value for example corporate image is a highly subjective - the ball is thus on managers court.

Finally, prior literature has shown that the *way environmental issues are framed* in the organization may lead to rejection. Andersson and Bateman (2000) brought forth the dangers of using dramatic and emotional language in representing environmental issues in business. They noticed in their study that the use of dramatic and emotional language in presenting environmental issues to gain top-management support was not a significant predictor in the outcome of any championing episodes. Rather the use of drama and emotion may have had a negative impact on the success of championing episodes.

All in all, the question of what supports acceptance of corporate environmentalism has triggered more attention in the literature than the question of arguments for rejecting corporate environmentalism. The rejection is, according to prior research, most likely the result of poor definitions, managerial confusion, fragmented culture and failures in issue framing.

### **3 Rhetoric approach on corporate environmentalism**

The study frames corporate environmentalism as a rhetoric phenomenon in organizations. It describes how acceptance or rejection of corporate environmentalism is rhetorically constructed in the interviews with employees, following the assumption that language has the power to contribute to our understanding of the formation of views of certain corporate responsibilities (Berger and Luckmann, 1966). Thus this study joins the school of new rhetoric born under the influence of the linguistic turn in the 1960s (Billig, 1987; Perelman, 1982; Potter, 1996) and makes no distinction between rhetoric and reality. Here, rhetoric is a part of socially constructed reality. Unlike studies of realism, constructionist studies do not aim to reveal social reality, but focus on how people construct versions of social reality in social interaction (Burr, 1995). Billig (1987) points out that 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.

Furthermore, this study combines some of the ideas of classic rhetoric to new rhetoric. The rhetorical 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. My loose framework for analysis is especially guided by interest in analyzing competing realities in the interviewees, what follows the principle of openness according to Billig (1987). Furthermore, the analysis process is supported by Green's (2004) rhetorical theory of diffusion, which followed the ideas of Aristotelian rhetoric. According to Green (2004) when justifications are accepted and taken for granted, a practice reaches a state of institutionalization. He studied the importance of ethos, pathos and logos in different phases of diffusion process and concluded that whereas pathos may initiate change, logos implement it and ethos sustain it, each type of appeal may fit with specific periods in the life cycle of a highly diffused practice. Rhetorical theory of diffusion shows how the spread and dissipation of managerial practices depend on the sequence and type of rhetoric.

## **4 Research context, material and methods**

### **4.1 Research context and material**

Prior research on has on one hand excluded financial corporations from environmental reporting studies for not having severe environmental impacts (Roberts 1991, Schadewitz and Niskala 2010) and on the other hand focused on critical approaches to social and environmental reporting (Coupland 2006, Douglas et al. 2004). It is also brought forth that financial corporations meet growing environmental expectations (Coupland 2006). The financial corporation studied here is forcefully aiming at being the forerunner of CSR in Finnish financial business. It states this willingness on its internet pages. It publishes a responsibility report, participates in multiple projects with CSR and there are active members in Finnish CSR- networks (including their CEO). Two of its offices hold Green Office certificate. Furthermore, the firm as a cooperative, what, as they state, sets them special requirements to be transparent and responsible, since the organization is owned by its customers. Both the aim to be the

forerunner of CSR in a less studied business branch and the ownership of the firm offer an especially interesting research setting for this study. The corporation has had no (public) conflicts with NGOs or other stakeholders on environmental issues, and is often considered as a neutral actor in Finnish society. The organization employs about 3,000 people. The operations cover banking, financing and insurance services. Recently the corporation has faced a challenge: they downsized 150 employees what was the first downsizing during the history of the organization.

From this organization 30 people were interviewed (39–95 min/each) and people from all levels of the organizational hierarchy participated, from CEO to employees in customer services. All the interviews focused on the meaning of social and environmental responsibility in the interviewees' daily work. All the interviews covered the same four themes: job description of the interviewee, views on social and environmental responsibilities in the corporation, internal corporate responsibility communication, external corporate responsibility communication. All the topics were openly discussed from the viewpoint of the employees' daily job. The questions had an open-ended structure, for example: *Could tell me about your normal work day? How do you relate to CSR in your corporation? How are you informed about CSR?* with more specific questions, such as *"how about environmental issues?"*

## 4.2 Analysis

I conducted a rhetorical analysis on the studied data. I approached the research material inductively and the analysis focused on rhetorical devices as means of communication and persuasion within the interviews (Bryman and Bell 2007). I used Atlas.ti programme for coding the data and this was one type of content analysis but with rhetorical elements.

The analysis process consisted of five rounds of working with the research material:

1. First, I read through the material and reduced it to the environmental sections (meaning the sections of interviews in which environmental issues are discussed). The interviewees tended to focus more on social

issues. I then coded these sections based on the question: is corporate environmentalism accepted or rejected of corporate responsibilities?

2. In the second phase of the analysis I coded the sections based on the following question: based on what environmental responsibility is accepted or rejected. At this phase the sections rejecting corporate environmentalism were divided into three themes: limits, no significance in individuals' work and only external influence. Sections accepting corporate environmentalism were divided into five themes: implemented change, need for change, inclusion in own work, self-evidence and shared values.
3. Phase three was the rhetorical coding based on which rhetorical devices are used to accept or reject corporate environmentalism: the aim here was to identify different rhetorical strategies.
4. Phase four was focused on the framing of corporate environmentalism and it asked how corporate environmentalism is more extensively framed?
5. Phase five was the code of final category.

## **5 Results**

Based on the analysis process, I identified two strategies which employees used to reject corporate environmentalism: rejection as value-based legitimization and rejection as a question of who pollutes more. Additionally, I identified two strategies based on which the employees accept corporate environmentalism: acceptance as an inclusive change and acceptance as value congruence.

### **5.1 Argumentation on rejecting corporate environmentalism**

#### *Rejection as value-based legitimization*

Rejection as a value-based legitimization focuses on convincing that environmentalism is not on the top of the value priorities in the organization. These value priorities are not questioned by the employees. Here the rhetoric strategy of prioritization is used and corporate environmentalism is framed as a

value based question in organizations. Thus the values are constructed as competing, not complementary. The strategy is based on a discussion of value priorities: what is more important than something else in the studied organization and based on what?

Here the rhetorical strategy used was prioritization, which at the same time mainly draws from Aristotle's ethos type of argumentation, and deals with morals and ethics. Surprisingly this strategy convinces that in certain situations it would be even unethical to focus more on environmental issues, while some other, more important goals are not fulfilled yet. Within this strategy the more important values compared with environmental values are serving customers, monetary versus environmental values, own working time versus environmental values and reputation maintained versus environmental values. These value priorities are not questioned by the interviews but rather to show the environmental issue would be an obstacle for achieving more important ends. On the other hand, the value priorities are also brought forth to legitimate environmental impacts caused by the corporation.

The value priorities entailed the following: 1) concerning serving the customers it was brought forth that the primary value of the corporation is the best possible service for all the customers. This means, for example, that they must have offices around the country. 2) Concerning the relationship between the monetary values and environmental values it was especially brought forth that the corporation recently had to lay off people, and it would not be right, in this situation, to purchase more environmentally-friendly, but more expensive equipment or material. Also the basic conflict between making money and protecting the environment was described - and for them - making money comes first 3) Concerning time and environmental values it was brought forth that the value priority number one for them as employees is to do their job, not to read environmental issues from the intranet. This strategy was used to legitimate not only their own action, but also, and especially related to the action and decision of managers. 4) Concerning reputation and environment, especially the question of which cars the managers choose was brought forth.

Thus within this strategy corporation is positioned as the promoter of good societal values, which, however, do not contain environmental values due to the need for prioritizing the values. Therefore, the value priorities are not represented in a negative sense or as something that needs to be changed.

### *Rejection as a question of who pollutes more*

Rejection as a question of who pollutes more focuses on convincing how little the financial corporation has to do with the environment. It uses the rhetoric strategy of distancing and frames corporate environmentalism as a responsibility of those industries which have severe environmental impacts. Thus a line is drawn between actors: there is a distinction created between the polluters and non-polluters and the employing organization is counted as a non-polluter.

Here the rhetorical strategy used was distancing. It is created in the data by 1) dissociations (Perelman) and 2) logic argumentation (Aristotle). Dissociations are created based on the business branch from heavy industries, not the specific features of this employing organization. The employer is referred to operating in less polluting business branch, having no pipes, while some other business branches are causing the severe environmental impacts. Furthermore, the employer is dissociated from corporations with a reputation as polluters. In addition, ironization is used to convince of little environmental impacts - here again we come back to the question of switching the lights off - as an interviewee was describing environmental issues, he laughed and told me to *“ask his boss what he would say if he sat in the dark with the customer”*.

Furthermore, the strategy is based on Aristotle’s logic argumentation to show how little environmental impacts the corporation has and thus proving grounds for rejecting it among corporate responsibilities. Here also numbers are used, and compared to some others, for example. Here the interviewee describes how *“insane”* it was if they should focus on saving paper, as in some factories there is more paper in the storage that is not used at all compared with the amount they use per year.

Finally, this strategy creates a position for the employer in which its primary aim within corporate environmentalism is to use its power to promote environmentalism among to others. In this sense especially the power through investment decisions, paperless services for clients and purchase decision were brought forth, and the employees described how the employer should promote environmentalism through those decisions. The sole environmental responsibility of the employer is and should be the influence on the environmental behavior of

these other groups since the organization itself only as indirect influence through those decisions.

## **5.2 Argumentation on acceptance of corporate environmentalism**

### *Acceptance as an inclusive change*

Acceptance as an inclusive change is based on arguments based on the structure of reality (Perelman 1982). It focuses on the identification of multiplicity of environmental impacts within the organization. It frames corporate environmentalism as a change: either by showing the implemented changes or the need for implementing more changes. Unlike the above mentioned question of who pollutes more it does not distance environmental impacts but uses the rhetoric of inclusion to show the multiplicity of them.

Here the rhetorical strategy used is inclusion that is created by showing the implemented change or the need for change. The rhetoric devices used here are especially listing and *logos* type of argumentation (logic argumentation). Corporate environmental impacts are taken here as the self-evidence, and not questioned. Nor is the need for already implemented changes or the need for implementing more changes questioned. Unlike the above mentioned question of who pollutes more here corporation is positioned among all the other polluters in the society, and the pollution is not questioned based on the industry or littleness of environmental impacts.

The inclusion is created by showing implemented change or the need for more change. Already implemented changes appeared in many cases as a response to interviewees inquiries of environmental issues. Typically they were represented by the rhetoric device of listing - the interviewees described the practices that they already have in the organization and which result to savings (of environmental resources, but in some cases also money). Here change was related to multiplicity of environmental impacts, unlike in "*rejection as a question of who pollutes more*" in the in which often only switching the lights of was brought forth. It was also mentioned here that people switch the lights off, but in addition the acceptance of corporate environmentalism was related to

other energy saving (e.g. air conditioning), paperless services, transportation and work trips, purchasing, different kinds of events for environmental consciousness, green office-system, local food served in customer events, recycling, investment decisions and thus conceptualized as something very concrete in the organization.

Furthermore, acceptance as an inclusive change brought forth the need for creating more environmental changes. This was also based on multiplicity of environmental impacts. In many cases the need was stated in general terms, like “how do we act towards the nature”, or “we need new environmental practices”, but in other cases it was especially related to the need for increasing paperless services and decreasing the need for printing; energy consumption of real estates; decreasing car driving. It was also mentioned that there is a need for change in actions and choices within the corporation and need for increasing environmental consciousness within the organization.

#### *Acceptance as value congruence*

Similar to rejection as value based legitimization, acceptance as value congruence frames corporate environmentalism as value based question. However, the approach is totally opposite - value priorities are not constructed to reject corporate environmentalism, but value congruence is constructed to show its rationality. This approach uses the rhetoric strategy of self-evidence. It conceptualizes corporate environmentalism through multiplicity of environmental impacts that are linked with either shared values or own work.

Here the rhetorical strategy used was self-evidence: corporate environmentalism as unquestioned among corporate responsibilities. The strategy used multiple rhetoric devices: we-rhetoric (to show shared values); also pathos type of rhetoric was identified, even as emotional descriptions of historical roots of the corporation and its implications to current actions. The employer is described as the source of shared organizational instructions and rules on corporate environmentalism, then to be followed in shared action as well as in individual's work.

Acceptance as value congruence was divided into two subthemes:

- 1) First, congruence between shared values and environmental values is constructed in the data, and thus the need for corporate environmentalism is taken as unquestioned self-evidence. The employees speak of environmental values by using expression “we” to show how shared it is in the organization and

how it is not questioned. Environmental values are constructed a position among organizational basic values, deriving for instance from the history of the organization. Thus the employees speak for example of “Corporation’s green glasses” through which they view the world. It is also brought forth that environmental values are congruent with the rest of corporation’s basic values, for example through saving with financial values. Furthermore, this type of argumentation is based on the identification of environmental impacts, which “*exist in every case*” and are shared in the organization.

2) Second, a congruence between own work and environmental values is constructed, and thus environmental responsibility is included in daily job as self-evidence. This is based on the identification of multiple environmental impacts related to individuals daily working routines, such as energy saving, paperless action and less printing, not simply switching the lights off. However, it is notable here that the congruence with own work did not create any willingness or need to innovate. Instead, it was related on following the organizational rules and instructions for example on energy saving and recycling waste and the actual “environmental responsibilities” an individual has in his/her work; like purchasing decisions.

The content of each rhetoric strategy is described in Table 1.

Table 1: Rhetorical strategies for rejecting or accepting corporate environmentalism

Frame	Rhetorical strategy	Primary argument	Rhetorical devices	Organizational position	View of environmental impacts
Polluters versus non-polluters	Rejection-distancing	Little or no environmental impacts	Logos, dissociation	To spread environmental responsibility among those who pollute	Narrow - switching the lights of
Value based legitimization	Rejection-priorization	Priority of some other values, not environmental values	Ethos, priorities (lists)	Contributor to prioritized values which do not include environmental values	Narrow - switching the lights of
Inclusive change	Acceptance - arguments based on the structure of reality	Identification of multiplicity of environmental impacts  - created change or need for change based on those	listing, logos	Polluter among others	Wide - multiplicity of environmental impacts
Value congruence	Acceptance - self-evidence	Congruence between shared values and environmental values: own work and environmental values; financial and environmental values	we-rhetoric, congruence, pathos	Organization as a frame for shared environmental responsibility	Wide-multiplicity of environmental impacts

## 6 Conclusion

The results of the study show that the employees in a Finnish financial firm reject corporate environmentalism based on value priorities and by dissociation of the employer from the “polluters”. On the other hand, they accept corporate environmentalism by constructing value congruence and the need for inclusive change. At the same time, while rejecting corporate environmentalism, environmental impacts are conceptualized only in a narrow view, in many cases as only “switching the lights off”. While accepted, the multiplicity of environmental impacts is identified. Thus the results show that if the business branch’s environmental impacts are considered to be less than another’s, this can act as a power blinder of corporate environmentalism among employees and lead to rejection of environmental issues among corporate responsibilities. However, it is notable that this study identified value fragmentation around environmental values in the studied corporation: while others rejected corporate environmentalism based on value priorities, some took environmental values for granted in the organization and constructed value congruence.

The study reframes corporate environmentalism as a rhetorical process in the organizations. While many studies have brought forth the prerequisites for corporate environmentalism (integrative cultures, managerial support, organizational learning) and the obstacles leading to rejecting it (poor requirements, managerial confusion, fragmented cultures, false framing), the rhetorical features have remained without attention. The results of this study add to prior research that: employee identification of multiplicity of environmental values and the perception of value congruence supports acceptance of corporate environmentalism whereas the priority of some other values and the perception of little or no environmental impacts may lead to rejecting corporate environmentalism.

For this type of a study the financial corporation offered an especially fruitful context, for its less visible environmental impacts. The study it indicates for managerial practices in financial corporations that there is a need for increasing environmental consciousness among employees; there are still people who do not perceive the multiplicity of environmental impacts. As the rhetoric of value based legitimization shows, environmental issues may be seen as less important than financial and social values in financial corporations. This shows the danger of combining so different pillars of responsibility: economic, social and environmental. I would suggest more separation between those three both in corporate practices and in academic research as the current combination may lead to rejecting some of the responsibilities while others are argued more important.

The study is limited in many ways that need to be addressed in future studies, based on theoretical and methodological approach chosen as well as the material of the study. The rhetoric approach applied here offers multiple possibilities for new studies. Especially comparisons between business branches with less and heavier environmental impacts could increase our understanding on the reasons for employees accepting or rejecting corporate environmentalism.

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