# DIVERGING MEANINGS OF CSR AND CORPORATE RESPONSIBILITY FOR HUMAN RIGHTS: COMPARATIVE STUDY ON FINNISH FIRMS AND CIVIL SOCIETY ORGANIZATIONS

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# ABSTRACT

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Abstract

The role and responsibility of business enterprises and their potential impacts to wider society has attracted attention both in public debate and academia. Hence, the concept of corporate social responsibility (CSR) has become a permanent part of the current discourse on business ethics. Firms of all size are increasingly engaging in CSR in order to respond the expectations directed to them by different stakeholders, including civil society organizations.

In recent years the advancements done in regard to international guidelines on CSR have influenced to a more standardized style of CSR practices and reporting. Hence prior research on CSR has identified a need to move from content-driven analysis on CSR towards discourse-related studies in order to better understand how CSR is socially constructed in a particular context. Furthermore, despite the increased public awareness on human rights concerns related to corporate activities, human rights are still regarded as a rather distant theme by practitioners, and the business and human rights debate exists only as a small niche in CSR research. Starting from the assumption that language constructs and reshapes social reality whereas social reality similarly influences language, this study was conducted in order to reveal discourses used in the context of firms and civil society organizations (CSOs). More precisely, the aim was to investigate how the concepts of CSR and corporate responsibility for human rights are constructed and framed, and additionally how firm-CSO co-operation in terms of CSR is represented. The research was conducted as a qualitative multiple-case study. An extensive approach was taken in order to enable a focus on the specific concepts, thus using the cases merely as instruments to gain new understanding. Interviews were conducted with representatives from five Finnish firms and four CSOs and the research data was analyzed using the framework of critical discourse analysis (CDA).

Based on the findings of this research, firms and CSOs have complementary ways on constructing the concepts of CSR and corporate responsibility for human rights. The analysis revealed that most discourses emphasize the voluntary nature of CSR and possess a firm-focused perspective on the topic. Firms often represent CSR as part of their identity, as a practical process, or in terms of complexity whereas CSOs highlight the actual impacts of CSR. In addition, CSOs also underline the role of state and highlight the need for a more binding regulation in terms of CSR and corporate responsibility for human rights. Moreover, firms and CSOs discuss firm-CSO co-operation in a similar manner, raising both positive and skeptical perceptions.

Keywords
CSR, human rights, firm-CSO co-operation, discourse analysis

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## ACRONYMS

| | |
|------|-----------------------------------------------------|
| CDA | Critical discourse analysis |
| CSO | Civil society organization |
| CSR | Corporate social responsibility |
| ILO | International Labour Organization |
| NGO | Non-governmental organization |
| OECD | Organization for Economic Co-operation and Development |
| UN | United Nations |
| UNGPs | UN Guiding Principles on Business and Human Rights |

# 1  INTRODUCTION

In a globalized world, the role and responsibility of business organizations within society has become a timely and essential point of discussion. As companies are increasingly international and reaching new levels of supply chain complexity, the sphere of the possible implications of their actions is broadening. This has affected to an increased focus on business ethics (e.g. Robertson, Blevins and Duffy 2013, Hoffman, Frederick, and Schwartz 2014). Today companies as influential actors of civil societies are expected to act as responsible citizens and be accountable for their actions (Voiculescu and Yanacopulos 2011). As a result, the concept of *corporate social responsibility* (CSR) has become a permanent part of the current parlance.

In recent years companies of all size have increasingly engaged in CSR activities. Advancements have also been done in the international standards and guidelines in terms of CSR which have from their part impacted to a new level of transparency and accountability related to business operations and pushed companies to reshape their CSR practices to match better with the international norms. In practice, companies have many different motivational reasons to engage in CSR. Prior research has shown that responsibility may for instance enforce profitability (e.g. Smith 2003, Orlitzky 2008), have a positive effect on brand image (e.g. de George 1993, Voiculescu and Yanacopulos 2011, Orlitzky 2008, Rajak 2011), and be used as a tool for gaining competitive advantage over rivals (Kurucz, Colbert and Wheeler 2008). Moreover, essential stakeholders, such as consumers and investors, have become increasingly interested in corporate responsibilities and are aware of the possible negative impacts of corporate actions.

While the actual term of CSR gained ground already in the 1950s (Carroll 2008, 19), there are still a variety of perspectives on how the concept should be defined. It has even been argued that while being a widely recognized concept, yet "the acronym (CSR) is being thrown around but nobody really knows what it stands for " (Jonker and Marberg 2015, 85). Today, one of the most common ways to understand the phenomenon of CSR is by the triple bottom line thinking, which divides corporate performance to three different, yet overlapping

dimensions; economic, social and environmental. According to this model, CSR incorporates the idea that there is no trade-off between responsibility and profitability but these two may, and eventually have to, exist simultaneously in order to achieve corporate sustainability (Elkington 2004). In other words, to succeed in a sustainable manner, firms cannot solely concentrate on their economic performance, but additionally they need take into consideration the direct and indirect social and environmental impacts of their operations.

Especially human rights concerns related to business operations have gained much public attention in recent years. Companies have been forced to re-estimate and develop their CSR practices in relation to the realization of human rights in their own operations, including in their global supply chain management. Revealed unethical practices even in the far end of the global supply chains easily generate broad publicity and consumer concerns, which may create lasting damage to the company, its brand and eventually its revenues. Yet traditionally human rights issues have not been regarded as very significant concerns for businesses (Wettstein 2012, 137) and their role in the conceptualization of CSR has been a rather marginal one (Wettstein 2012, 739). Still in recent years the stream of business and human rights has increasingly been intruding to the traditional sphere of CSR (Santoro 2015, 158), often explained by the momentum and excitement that has been generated around the issue by the United Nations Guiding Principles on Business and Human Rights (UNGPs). Nevertheless, the debate on business and human rights still exists as a rather small niche both in the fields of business ethics and CSR (Wettstein 2012, 143). For instance in the context of Finland, Finnish companies still regard human rights as one of the least important aspects in their CSR practices (TNS Gallup 2014). Moreover, human rights issues in supply chains remain to be a distant theme for Finnish companies and only a small percentage of large Finnish companies said that they are devoted to human rights issues (FIBS 2015, 2).

## 1.1 Research problem and questions

The field of CSR has received considerable attention in academic literature in the past years. It has been argued that much of the prior research has focused on the examination of the actual CSR practices that companies pursue (Basu and Palazzo 2008) while leaving a gap for further research on how CSR is actually socially constructed (Dahlsrud 2008). The content-driven research is unlikely to offer much new insights on the actual phenomenon due to the increasing homogeneity of CSR practices and the trend of a near standardized way of corporate reporting (Basu and Palazzo 2008). Hence prior research has identified a need for discourse-related studies (Tengblad and Ohlsson, 2010) and for an enhanced understanding on how, why, and by whom the concept of CSR is framed and constructed and why contesting narratives on CSR exist (Dobers and Springett 2010, 65).

Human rights, while being a core area in terms of responsible activity of business organizations, have yet received relatively scant attention among practitioners and scholarly literature in comparison to other dimensions of CSR. Several civil society organizations (CSOs) have also underscored how human rights questions are one of the biggest and often unresolved issues in several societies, and that these issues are often related to the activities of business organizations. If this is the case, we need better understanding what corporate responsibility relative to human rights actually means for different actors. Both firms and civil society organizations are nowadays actively engaging in the debate on corporate responsibility and hence they can be seen as essential actors contributing to the currently prevailing discourses on CSR. Therefore it is fascinating to question whether firms and CSOs construct and frame the concepts of CSR and corporate responsibility to respect human rights in different or complementary ways and how this relates to possibilities for cooperation between firms and CSOs in terms of CSR.

The initial reason for analyzing discourses derives from the assumption that language itself constructs and shapes social reality, while social reality similarly has an effect to language. In qualitative studies, the critical discourse analysis (CDA) can be seen as a useful way to explore representations and hidden meanings that are embedded in language use (Hesse-Biber and Leavy 2011). In this study I focus on the currently existing discourses on CSR and corporate responsibility to respect human rights, in the context of Finnish firms and civil society organizations. Furthermore, I look at the discourses on co-operation between firms and CSOs in terms of CSR and human rights. I analyze the emerged discourses in order to find out how the representatives from the selected case organizations construct and represent the concepts of CSR, corporate responsibility to respect human rights, and firm-CSO co-operation.

By examining the current CSR discourses by Finnish companies and CSOs, this study contributes to a better understanding on corporate responsibility relative to human rights and the possibilities for firm-CSO co-operation in terms of CSR. As noted by Chouliaraki and Fairclough (1999, 4), concepts can actually be determined by discourse and be "talked" into being. Therefore, the participants in a specific discourse are in a way creating and reshaping the element of which they talk about. Ultimately the rhetoric of the most powerful actors engaging to the particular discourse are determining the way how the concept is discussed in the quotidian life and how it eventually is put into practice.

Based on these lines of thoughts and after a thoroughly constructed literature review, the following research questions for the empirical analysis were constructed:

*RQ1: How are the concepts of CSR and corporate responsibility to respect human rights constructed and framed by the case organizations?*
*RQ2: How is firm-CSO co-operation in terms of CSR represented by the case organizations?*

The comparative approach of this study offers a profound and multifaceted perspective on the research topics. The analysis takes into consideration discourses practiced by business enterprises and civil society organizations. Altogether nine (9) cases, five (5) of them representing firms and four (4) representing CSOs, were selected for this particular multiple-case study. The companies that were selected to this study are Finnish firms, which have illustrated an engagement in CSR practices for several years. The companies represent different industries and differ in size from small- and medium sized to large enterprises. This enables the research to gain a more general perspective on CSR as a phenomenon rather than creating an industry-specific analysis on CSR discourses. Then again the CSOs for this research have been chosen by a method of snowball sampling. The analysis is based on interview data with the case representatives from companies and CSOs.

## 1.2   Structure of the study

This study incorporates altogether six parts. The thesis started with the introductory chapter by presenting the background for the topic and the reasons and motivations why this particular study is essential to be conducted in order to fill in the research gaps raised in prior research. Moreover, the chapter introduced the research questions and shortly explained the approach and method used in this study.

The second section of this thesis presents the field of CSR and the most relevant literature in relation to the research topic. The chapter provides a general overview on CSR, business and human rights and firm-CSO co-operation. Additionally I will touch upon the most relevant international guidelines and principles affecting firms' CSR practices.

The third chapter focuses on the method and approach of the research. Firstly I will introduce the qualitative research method and the multiple-case study approach. Thereafter I will focus on the critical discourse analysis, which serves as the primary approach for the research.

The fourth part presents the findings of the research. In other words the chapter is focused on exploring and analyzing the identified discourses emerged from the research data, the interviews with the case representatives.

In the fifth chapter I will offer a thorough comparative discussion on the research findings by linking them to the relevant CSR literature presented in the first two chapters of the research paper. I will also give a profound answer to each of the predefined research questions. Finally in the last chapter, I will present the conclusions of the research. I will sum up the contributions of this study to prior CSR research, offer some possible managerial implications and discuss the possible limitations of this particular study. Furthermore, I will make suggestions on the possible future research topics that could have a relevant contribution to increase the understanding further in this specific field of research.

# 2  CORPORATE SOCIAL RESPONSIBILITY

Corporate social responsibility (CSR) has sparked great interest both in academia and in public debate. Today firms are expected to act in a responsible and accountable manner within society (Voiculescu and Yanacopulos 2011, 2). Stakeholders, consumers and investors in particular, are interested in whether companies act responsibly in the global marketplace. Furthermore, the mainstream media is increasingly bringing forward issues related to corporate responsibility while also business publications especially dedicated to CSR have started to emerge (Crane, Matten, McWilliams, Moon and Siegel 2008, 4). All of the above mentioned reflects the contemporary course of development; companies, civil society actors, and governments around the world are increasingly paying attention to CSR (Crane et al. 2008, 4).

In this chapter I will first concentrate on the actual concept of CSR and the different ways it is often defined. Secondly I will look at the possible justifications and motivations for firms to engage in CSR. Thereafter I will concentrate on the topic of business and human rights and also highlight some of the most essential international guidelines and recommendations related to CSR and corporate responsibility to respect human rights. I will lastly offer some insights on firm-CSO co-operation in terms of CSR.

## 2.1  Defining corporate social responsibility

The concept of CSR has its roots far away in the history; evidence that society's issues have concerned the business community can be traced back even for centuries. However, the actual concept of CSR, in the way we understand it today, is in fact a product of the last few decades, starting from the 1950s. (Carroll 2008, 19)

Even though it is clear that the phenomenon of CSR has gained ground on business and academia, the actual concept of CSR however still remains blurry and open to debate. The field of CSR has yet not witnessed a commonly

accepted definition for the concept of corporate social responsibility (Dahlsrud 2008, 1). The phenomenon is regarded as a complex and intricate one, which can be looked at from many different perspectives (Joutsenvirta, Halme, Halas, and Mäkinen 2011, 13). Companies themselves refer to their responsible practices with varying concepts also other than corporate social responsibility, such as corporate social initiatives, corporate citizenship, corporate community involvement, global citizenship, and corporate philanthropy. All these concepts may be understood to be somewhat overlapping, but still incorporate different aspects and features of responsibility and therefore should not be taken as a synonym for CSR.

Carroll's pyramid of corporate social responsibility has evolved as a widely recognized model in the field of CSR. The model is illustrated below in Figure 1. Carroll describes CSR as a multi-approach concept with four interrelated layers, each representing different types of responsibilities, which the company should take into account in its actions (Carroll 1991). Carroll (1991, 43) states as follows; "The total corporate social responsibility of business entails the simultaneous fulfillment of the firm's economic, legal, ethical, and philanthropic responsibilities". These responsibilities are time and context dependent expectations, which society has placed on organizations (Carroll 1991, 41).
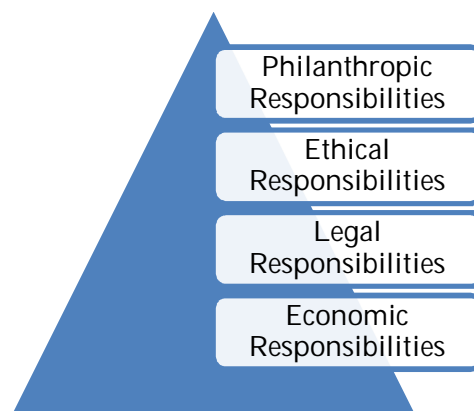


Figure 1 Carroll's pyramid model on corporate social responsibility.
Source: Adapted from Carroll (1991, 42).

As illustrated above in Figure 1, economic responsibilities form the basis of the pyramid and serve as a precondition for meeting all other required responsibilities. The economic dimension corresponds to the primary responsibility of a business enterprise to be profitable for its owners and be able to produce goods and services. Secondly, companies are expected to obey the law, to follow the legal responsibilities that the societies have put in place in reflection to their values and norms. In other words, play by the rules of the game. Thereafter come the ethical responsibilities, which set out what is regarded as fair, right and just in society. At the same time the ethical obligations define what the company should avoid in order to minimize the potential harm for its stake-

holders such as the environment, the company's personnel or customers. Carroll (1991) however points out that the ethical responsibilities may often be difficult for the company to follow, as these norms are not written down rules but more abstract in nature. From the top of the pyramid can be found the philanthropic responsibilities, which set out that the company should act as a good corporate citizen. In other words, companies should contribute to the community so that the quality of life would be improved in one way or another. As noted above, for Carroll (1991) these four different types of responsibilities constitute the total concept of CSR.

Carroll's pyramid model later served as the foundation to Schwartz's and Carroll's (2003) approach to CSR, the three-domain approach. This alternative approach reduced the amount of component parts of CSR to three; economic, legal and ethical. The philanthropic category was seen to have merged as a part of the ethical component. The authors used the three-domain approach for creating different visual portraits that could be used to analyze and benchmark firms in terms of CSR. The three-domain approach was visualized as a Venn diagram, meaning that the model was represented as overlapping circles. This highlighted the balance between the different categories and removed the hierarchy, which was clear in the initial pyramid model of CSR by Carroll.

Different viewpoints exist on what actually is included in the definition of CSR and what in the other hand is not. For instance perspectives vary on whether CSR incorporates actions that are solely related to the core operations of the company or should also voluntary charity-based projects be counted as an essential part of CSR. The European Commission (2002, 7) points out that CSR cannot be "an optional add-on to business core activities", but it should be involved in the overall management of the company. Furthermore, Marsden (2001) has argued that CSR should be seen within the company's activities and how the company conducts its operations and earns its profits. According to this view, CSR does not necessarily involve voluntary giving or large donations from the part of the company but rather CSR is seen as an inseparable part of the business as a whole (Marsden 2001, 53). Also Juutinen and Steiner (2010, 22) share this view by noting that CSR should solely observe the business actions of a company. Therefore, for instance separate one-only charity-based projects should not be included to contribute to a company's corporate responsibility.

The European Commission (2015) has recently defined corporate social responsibility as "the responsibility of enterprises for their impact on society". The European Commission (2015) further indicates two separate ways of how firms can become responsible; first, by "following the law" and secondly, by "integrating social, environmental, ethical, consumer, and human rights concerns into their business strategy and operations". This definition points out how corporate responsibility should be taken as an integrated part of all of the firm activities and core strategy rather than a separate component. Furthermore, the definition clearly emphasizes the legal aspect on CSR and brings the overall impacts of corporate actions to the center of CSR discourse.

Chandler (2003, 28) argues that "as its best, CSR is defined as the responsibility of a company for the totality of its impact, with a need to embed socie-

ty's values into its core operations as well as its treatment of its social and physical environment". However, Chandler sees this definition rather unrealistic. He (Chandler 2003, 28) point outs that the discussions on CSR is more commonly based on definitions, which highlight CSR as a voluntary activity, embracing concepts such as community development; a valuable activity but still voluntary by nature. Kotler and Lee (2005) have provided a definition of CSR that is a good example of such a definition where voluntary corporate social responsibility initiatives are taken as possible activities to fulfill commitments to CSR. This however may create contradictory situations when evaluating the impacts of a company. For instance, a company might donate money for a good cause or carry out socially beneficial actions, but simultaneously have a negative impact on society, environment or its stakeholders through its everyday business activities. Kotler, Hessekiel and Lee (2012, 5) have later offered the following definition for the concept of CSR; "*Corporate social responsibility* (CSR) is a commitment to improve community well-being through discretionary business practices and contributions of corporate resources." This definition then again puts emphasis on the actual impacts that companies have on their communities.

Chandler (2003, 28) argues that companies have been able to insist that CSR remains as voluntary rather than regulated by governments. Chandler further notes that the debate around CSR has focused especially on the following issue: between the need for binding regulations on one hand, and companies' voluntary activities on the other hand. Closely related to the mandatory versus voluntary perspective on CSR, Matten and Moon (2008) have identified two distinct elements of CSR: the explicit and the implicit. By referring to explicit CSR, the authors mean "corporate policies that assume and articulate responsibility for some societal interests". These mostly address such issues, which are regarded as being part of companies' social responsibility and may often refer to such companies' voluntary programs and strategies, which include both business and social value. Then again by implicit CSR, the authors refer to "corporations' role within the wider formal and informal institutions for society's interests and concerns". The implicit element of CSR relates to such mandatory or customary requirements, built upon values, norms or rules, that indicate to companies to address their stakeholder issues. In other words, when comparing these two elements of CSR, the explicit one leaves CSR to the companies' own discretion and then again the implicit CSR reflects broader formal or informal institutions such as governmental authority and defines corporate obligations more collectively than just by individual terms.

Today firms' CSR practices are widely affected by the triple bottom line - thinking. The triple bottom line divides corporate responsibility into three distinct, yet overarching, spheres; environmental, social and economic performance. Elkington coined the actual term already in 1994 but the concept got wider acceptance and took off thoroughly between the years 1999 and 2001 (Elkington 2004, 1). Ever since has the concept been a permanent part of the discussions on corporate responsibility as well as firms' contribution to sustainable development. For instance the European Action Framework for CSR recognizes the triple bottom line thinking as an integral part of companies CSR practices

(European Commission 2002, 7). Also in the context of Finnish companies, Juutinen and Steiner (2010, 29) have argued that the so-called modern type of corporate responsibility, with a triple bottom line concentration, has been under research since the beginning of the millennium. The main idea of the triple bottom line is that sustainability can only be established by incorporating all three aspects of performance, the economic, environmental and social performance. This is further illustrated below in Figure 2.
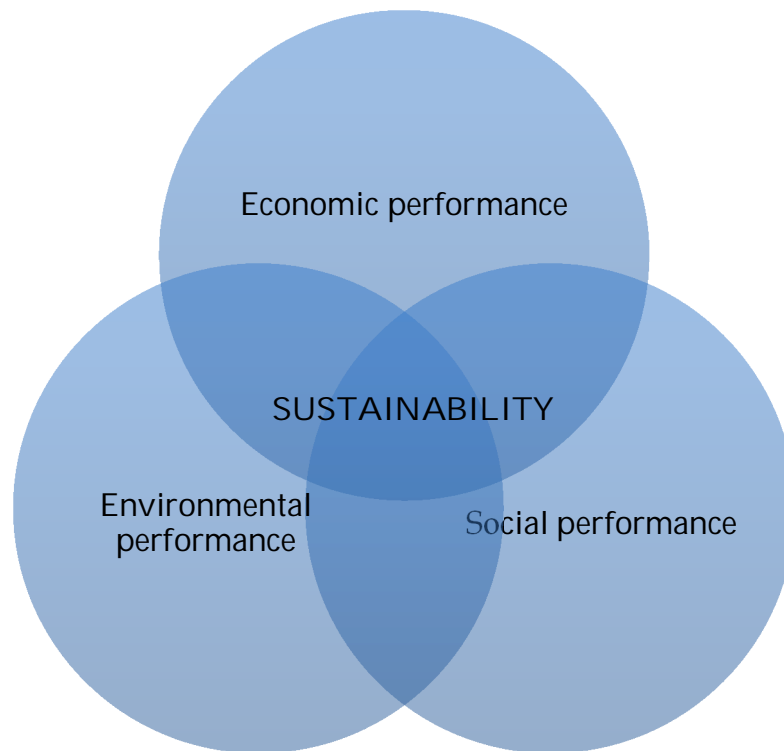


Figure 2 The triple bottom line. Source: Adapted from Carter and Rogers (2008, 365)

As indicated above, the concept of the triple bottom line includes the assumption that businesses cannot succeed in long-term economic growth without it being simultaneously socially and environmentally sustainable (Elkington 2004). The three perspectives incorporated in the triple bottom line model are balanced in relation to each other and equally important. However, companies have tended to prioritize the economic and environmental perspectives, while the social concerns started to be incorporated to the corporate sustainability discourse only in the 1990s (Carroll 2010, 35). In the heart of the social perspective of the triple bottom line is the concept of social justice and an attempt to work towards a more fair and equal world (Carroll 2010, 36). As noted, the social side has however often been disregarded. Also in Finland, still during the 1990s, as Juutinen and Steiner (2010, 29) have noted, research on firms' responsibility is-

sues often mainly focused on the corporate environmental impacts, leaving the social impacts to much less attention.

It is important to notice, that in fact earlier there was a widespread conception that sustainability is solely an environmental concept. The impact that company operations had on the surrounding environment came into prominence during the 1970s (Chandler 2003, 22). The focus was merely on the impact to the actual physical environment instead of the local communities' human rights. Commercial companies were not seen as the ones responsible on the civil and political rights of people as these issues belong to the domain of governments (Chandler 2003, 22). However, the focus from the environmental side has lately been shifting towards the triple bottom line thinking to which many companies of today base their CSR strategies (Carroll 2010, 34). According to Elkington (2004, 3) "In the simplest terms, the TBL (triple bottom line) agenda focuses corporations not just on the economic value that they add, but also on the environmental and social value that they add – or destroy." In other words, in order to create economic value in a sustainable manner, corporations need to concentrate also on their added social and environmental value.

As noted, it is difficult to find an exact definition for CSR. In relation to this, Dahlsrud (2003) made an interesting finding when studying 37 different definitions on CSR, covering a time span from 1980 to 2003. Dahlsrud noted that none of the definitions under research actually defined CSR, but rather they focused on describing CSR as a phenomenon. As a conclusion Dahlsrud argued that the actual challenge for business is yet to understand how CSR is socially constructed in a particular context (Dahlsrud 2008, 6). Furthermore, there is a lack of guidance on how to take CSR, as a socially constructed phenomenon, into account when developing business strategies and how to manage challenges within CSR (Dahlsrud 2008, 6). Basu and Palazzo (2008, 123) have pointed out that the focus in the majority of CSR studies has been in the examination of CSR activities carried out by companies. However Basu and Palazzo (2008, 123) also note that many authors (e.g. Fry and Hock 1976, Snider et al. 2003) have highlighted that "simply documenting CSR related activities without understanding their precipitating causes is unlikely to reveal real differences among firms, given the trend of rising homogeneity and standardization in CSR reporting". In other words, as CSR is becoming increasingly ordinary, so are the CSR practices by companies becoming increasingly alike and standardized. Hence, only the evaluation of companies' CSR activities is unlikely to offer much new insights of the actual phenomenon.

Moreover, Tengblad and Ohlsson (2010, 666) see a significant avenue for future research in in-depth discourse-related studies where the values and motifs of the current CSR discourses are examined in relation to the global CSR agenda. That is to say, the intertextuality of case companies' CSR discourses can contribute in a valuable way to CSR research. Ellis and Bastin (2011, 295) have noted that it is essential to include to CSR research the *impact* of the language that is used when talking about CSR. They (Ellis and Bastin 2011, 296) have further argued that "as business actors are the dominant force within CSR, with a reach both internally and externally to their own organizations, discourse will

be a vital role in how they shape, act, and influence CSR agendas and policy-making." As already noted, there still is no universal definition on CSR, but rather we are dealing with a very contested concept. Hence this creates an environment that is favorable for continuing debate and creates flexibility on how CSR as a term is used or abused and what is emphasized and what is not (Ellis and Bastin 2011, 296). For instance Murillo and Lozano (2006) have shown that for SMEs it is sometimes difficult to even understand the very concept of CSR, "beyond the explanation of the specific practices carried out by the companies". They have recommended "a careful analysis of the underlying language and motivations involved in the current CSR practices in SMEs" (Murillo and Lozano 2006). Furthermore, as no clear definition is available, different actors may use the term CSR to satisfy their own operational or strategic aims (Ellis and Bastin 2011, 296).

Dobers and Springett (2010, 65) have also pointed out that there is a need to understand some fundamental issues behind the concept of CSR: "We need to understand how the concept (of CSR) has been constructed and framed and why there are different 'narratives' of CSR that contest each other. It is important to understand who constructed the narratives, and why they did so: what are they seeking to achieve, and how?" Hence, there clearly is a demand for examining the currently existing discourses on CSR from different perspectives in order to understand how the concept has been constructed and how do different narratives on the same concept differ from each other.

Solely looking at the activities and content of companies' CSR agendas seems not the best way to go forward in the field of CSR research. In contrast, moving on from a content-driven analysis of CSR towards analyzing CSR from an organizational sensemaking perspective, is likely to increase the understanding on CSR and also explain the phenomenon from a point of view of behavioral processes (Basu and Palazzo 2008, 124). In other words, CSR analysis is likely to be strengthened, when we can understand companies' sensemaking processes. Basu and Palazzo (2008, 125) have included three main dimensions; cognitive, linguistic, and conative, in their framework on the sensemaking process of CSR. The cognitive dimension relates on what organizations think, the linguistic dimension refers on how organisations speak, and the conative dimension focuses on how organisations act. Hence, taking into consideration the framework by Basu and Palazzo and the above mentioned demand for more discursive studies on CSR, this particular research sheds light to the linguistic dimension on the CSR sensemaking process and contributes to an increased understanding on what type of social constructions are created, in the context of the selected case organizations, on the concepts of CSR, corporate responsibility to respect human rights, and firm-CSO co-operation. As noted above this is done by examining the emerging discourses from the interviews with the case organizations' representatives.

## 2.2  Why firms engage in CSR?

Even though today CSR can be regarded as a truly global phenomenon, CSR has the longest history in the United States (Frederick 2008, 523). Frederick argues that the main reasons for this can be found from the market-style economy, which has been characterized by the limited government regulations together with the free market ideology. According to Frederick (2008, 523) the history of CSR can be roughly divided into 4 phases. In other words, he sees that four chronological stages exist, which firms have tended to pass through in terms of CSR and that companies often have different drivers and motivations to engage in CSR depending on their current developmental stage. However it is also noted that, individual firms may be positioned in the developmental stages in different times than the leading CSR enterprises, according to which the phases have initially been created (Frederick 2008, 524).

Firstly, the era between 1950s and 1960s, is referred as the era of corporate social stewardship. During this time the main CSR drivers were company reputation and executive conscience and majority of CSR activities were about corporate philanthropy. Secondly from 1960s to 1970s the field experienced an era that Frederick refers as the corporate social responsiveness. This era was driven by the idea that companies should respond to legitimate social demands. As main CSR activities, companies interacted with stakeholders and complied public policies due to the main drivers of CSR; the pressures from stakeholders' side and governmental regulations. Frederick defined the third phase in the four developmental stages of CSR as the corporate ethics or business ethics stage. This took place roughly from the 1980s to 1990s. The guiding principle behind the CSR activities was to create and maintain an ethical corporate culture. The drivers for this type of development were found in human rights and in religio-ethnic values. Lastly, the fourth stage of development that Frederick listed is the era between 1990s and 2000s and it is referred as corporate global citizenship. This period of time witnessed the acceptance that corporates do have global impacts. Companies' CSR actions included mainly the adoption of global sustainability programs as the drivers for corporate responsibility were found in the disruptive damages of economy and environment. (Frederick 2008, 524-529)

Similarly to Frederick (2008), also other authors have found out that there are multiple different reasons and motivations for companies to engage in CSR in the first place and further develop their CSR practices. According to Harris (2011, 39), three main perspectives exist on how firms tend to justify and frame their CSR activities. The first justification is that "acting ethically is the only right way for an organization to behave". In other words, organizations feel that acting responsible is morally right and just and the commitment to CSR is framed as a truism. Secondly, organizations justify their CSR activities by saying that it is expected from them. Organizations face demands and expectations to act ethically and just and CSR offers a tool for responding to these demands.

Thirdly, organizations see that to act ethically is also in their best interests. This third aspect deals with the self-interest of companies. In other words, firms may have for instance a financial or reputational benefit from acting in a responsible manner. Having an ethical corporate brand creates an asset, which makes it possible for the company to sell their products or services with premium prices and also attract both existing and new personnel (de George 1993). Furthermore, unethical behavior, if it sooner or later becomes revealed, may cause long-term damages for the company's brand image and identity (Harris, 2011, 40).

Harris (2011, 39) points out that even though there have been varying opinions whether social performance has truly a positive financial effect, some researchers (e.g. Smith 2003, Kurucz et al. 2008) have however concluded that there is evidence that supports this view. Orlitzky (2008, 117-123) for instance notes that different causal mechanisms exist that link corporate financial performance and corporate citizenship. Before going further to explain his statements, it should be taken into account, that instead of referring to the concept of corporate social performance, Orlitzky prefers to use the concept of corporate citizenship. He sees the two conceptually equivalent and just rhetorically slightly different. Orlitzky (2008, 120) notes that the most significant variable that links corporate citizenship and corporate financial performance, it that the former may enhance organizational reputation. Customers, investors and suppliers may be more willing to do business with companies, which rank high on their reputation in terms of responsibility. Secondly, investing in corporate citizenship, may improve internal resources and skills within the company, which again leads to better efficiency (Orlitzky 2008, 119). According to this view, corporate citizenship may enhance managerial competencies and know-how and therefore increase the efficient use and allocation of resources. Thirdly, Orlitzky (2008, 120) notes that by investing in corporate citizenship, companies may be able to increase rivals' costs. Linked to this, McWilliams, Van Fleet, and Cory (2002) refer to corporate citizenship as a political strategy that aims at increasing rival companies' costs. For instance, by focusing on new social criteria, that a firm finds rather easy to meet, the firm can simultaneously try to push their industry to adopt a policy for that particular criterion. This would create a situation that eventually the company's rivals would need to meet the same criteria also, which may turn out costly for them but at the same time create an advantage for the company that already meets the criteria. Furthermore, investing in corporate citizenship may also attract a more productive workforce (Orlitzky 2008, 120). The personnel and possible future employees may view active corporate citizenship of a company as a signal that the firm is a socially responsible one and operates according to ethical values. In other words, people with ethical values would rather work for a company that meets the same moral standards as they do. As the employees are pleased with the ethical behavior of the company, this may eventually have a positive impact for the company by leading to an increased efficiency of the workers (Orlitzky 2008, 120). Moreover, corporate citizenship may also be seen as a revenue generator, having a direct impact to the corporate financial performance. It is argued, that companies with a reputation associated with social responsibility and ethical behavior may be

able to charge a higher price for their services or products (Auger, Burke, Devinney and Louviere 2003). This is due to customers valuing social responsibility and being willing to pay extra for such products, which match with their own values, moral and ethics. Auger et al. (2003) further note that the importance of ethical consumerism to firms all around the world has in fact grown considerably. Yet another reason for companies to engage in corporate citizenship is due to the fact that according to empirical evidence, it tends to reduce business risks (Orlitzky and Benjamin 2001). In other words, the reputation of a firm in terms of corporate citizenship correlates inversely with business risks and it is therefore beneficial for the company to invest in socially responsible practices.

Kurucz et al. (2008) have distinguished four main justifications for companies to engage in CSR. They refer to these as four general types of business cases for CSR due to the assumption that CSR practices are initiatives that are likely to make a significant return that finally justifies the initial expenditure. According to this assumption companies may be able to perform financially better if they in addition to their core business, also contribute to their responsibilities within society. In other words, the business case for CSR incorporates the idea of "do well by doing good". Value creation is highlighted in all of these approaches that each propose different ways of how business cases for CSR can be framed and why firms choose to or choose not to invest in CSR-defined initiatives.

The first of the four general types of business cases for CSR is referred as the cost and risk reduction approach. According to this view, a firm decides to engage in CSR activities in order to reduce the possible costs and risks that the firm faces. The second type is focused on the competitive advantage. This approach views that firms adapt strategic CSR practices in order to gain a competitive advantage over their rivals. The third type of business case for CSR is concentrated on exploiting CSR practices in order to create value by the means of reputation and legitimacy building. In other words, creating a responsible brand through a commitment to CSR. The fourth type of business case is referred as the synergistic value creation. This approach looks for so-called win-win-win outcomes by searching and connecting stakeholder interests. The main underlying idea here is that by creating stakeholder connections around common interests, unforeseen opportunities for value creation on multiple fronts may be gained. Kurucz et al. (2008, 97) however point out that in addition to the four approaches that they have distinguished, also alternative ways of framing a business case for CSR do exist. This is mainly due to the variations in the sensemaking and meaning creation processes within both the organizations and their stakeholders.

CSR is definitely not a stagnant type of phenomenon or activity but the field constantly keeps on evolving. Kotler and Lee (2005, 208) argue that in terms of CSR, companies have shifted from adaption to proactive research and integration. This means that while companies earlier adapted to new more responsible business practices due to regulation or consumer complaints, today companies are proactively searching for new responsible corporate solutions

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and ways to incorporate these in their business practices. Juutinen and Steiner (2010) have looked at the historical phases of corporate responsibility in Finland. They have noted that generally speaking still in the beginning of the present decade, CSR had not been integrated in all company operations, but remained to be a rather separate function in Finnish companies in general (Juutinen and Steiner 2010, 29). Furthermore, in 2010 they had already identified signs that Finland was experiencing the start of a phase, which they called the strategic corporate responsibility (Juutinen and Steiner 2010, 30). According to them, the strategic corporate responsibility would be later followed by the integration phase, which they defined as the last developmental stage of corporate responsibility (Juutinen and Steiner 2010, 30). Juutinen and Steiner (2010,30) further evaluated that eventually through integration the theme of corporate responsibility will fade away as the principles of responsibility will play such an integral part in business operations.

Furthermore, according to a recent study, a CSR Barometer 2015 by PricewaterhouseCoopers, a private company that conducts the largest CSR research in Finland, Finnish businesses are now slowly going towards a more integrated way of reporting on CSR. Also more companies than before are further developing their CSR management practices. The Barometer points out an interesting fact that Finnish businesses seems to have divided into two separate groups when it comes to corporate responsibility; when a small group of companies are leading the field of CSR by ambitious developmental steps, others are contending with the necessary requirements. (PwC 2016, 5)

The UN has through various efforts addressed global issues such as sustainable development and human rights. Examples of these types of efforts are the Global Compact, the World Business Council for Sustainable Development and the World Summit on Sustainable Development. These major UN activities have also addressed the role and responsibility of business enterprises, which has further affected firms to reshape their own practices and discourses. One of the most current UN initiatives is the Sustainable Development Goals; also know as the 2030 Agenda for Sustainable Development, adopted in September 2015. Various definitions have been given to the concept of sustainable development, but the most commonly know one derives from the so-called Brundtland Report. The Brundtland Report, also known as "Our Common Future" by the UN World Commission on Environment and Development, launched the following definition on sustainable development in the year 1987: "Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (WCED 1987, 27). This definition still drives the development behind the current initiatives, such as the Agenda 2030. The Agenda 2030 sets out the global development agenda for the next 15 years, continuing from the prior agenda, the UN Millennium Development Goals. However, in contrast to the Millennium Development Goals, the new Sustainable Development Goals clearly set out responsibilities also for other than state actors, such as the private sector. Therefore, companies are probably increasingly expected to take this new UN initiative into consideration when reshaping their CSR activities and discourses.

It should however be noted that in some cases, firms' transformations in terms of CSR may stay in the level of discourse and do not necessarily impact to a change in the activities and impacts of firms (Kolk 2016, 26). It may occur, that for a company with an internationalized or even global production, the adoption of an ethical strategy becomes more relevant than the actual implementation of the strategy (Kolk and Van Tulder 2004, 56). In fact, many firms today regard their corporate social responsibility as one of the key elements of their brand image and brand identity (Voiculescu and Yanacopulos 2011, 6). There is increased awareness of firms' activities globally; also the activities operated by companies' subcontractors. Hence there is also a growing demand for firms to act socially responsibly and concern themselves with human rights issues (Voiculescu and Yanacopulos 2011, 35). Many big brands have experienced negative setbacks to their brand image, as human rights abuses have been linked either to their own actions or their subcontractor's activities (Voiculescu and Yanacopulos 2011, 29). Due to this, CSR has taken a place in the heart of many firms' brand identity.

Critics often view CSR as "the case of emperor's new clothes" or just an empty promise (Rajak 2011, 11). Critics have tried to point out the gap between the rhetoric responsibility and the actual irresponsible behavior by companies (Rajak 2011, 11). Moreover, critics work on exposing the self-interests of companies and see CSR as merely as another tool for reputation management and corporate branding (Rajak 2011, 62). Related to this, Dobers and Springett (2010, 65) have made an interesting notion about what we should be aware of, while exploring and analyzing the different discourses on CSR: "As we focus on the discourses and narratives of CSR, we need to be alert to the possibility of being distracted with 'political corporate social responsibility' – narratives that describe actions that may be laudable in their own right but which do not make a difference to 'the way things are'. " In other words, as we analyze discourses and narratives, we must bare in mind that a difference exists between the levels of language use and social reality.

## 2.3   Business and human rights

The human rights discourse offers nowadays a globally and generally accepted normative standard for the way each human being should be treated by all actors of society, including companies (McPhail 2013, 392). However, even though human rights are regarded as fundamental and universal, still traditionally they have not been seen as a very notable concern for businesses (Wettstein 2012, 137). Traditionally the responsibility for the protection of human rights is dedicated to states. In other words, direct human right obligations are created only to concern states whereas the responsibility of firms has stayed to be voluntary in nature. Historically, the normative landscapes for marketplace and human rights have been seen rather different from each other and therefore demonstrated the classical distinction between the two spheres, public and private

(Voiculescu & Yanacopulos 2011). In other words, the human rights discourse has not yet long existed in the traditional business world, and can therefore be understood as a rather fresh perspective within the CSR field.

The impact of the corporate world to human rights is however evident and therefore it is important to understand that also companies share responsibility for their own impacts. Companies may have both direct and indirect impacts to human rights. Business enterprises have direct responsibility for instance on workplace and supply chain issues, including issues such as the right to organize, labour conditions, safety and health of employees (Chandler 2003, 23). However, the indirect impacts of companies are often harder to identify and to make firms liable for them.

As noted above, historically human rights issues have been looked at from the perspective of state responsibility. However, as the boundaries between the roles of the public and private spheres have become more and more blurred, so have also the societal expectations towards businesses increased; businesses are required to act more responsibly and even to find innovative ways to tackle large scale societal or environmental challenges, such as poverty or climate change (Kolk 2016, 24). During the last few decades we have experienced how the role and responsibility of firms in relation to such issues as society, environment and labor, has become a significant part of the common discourse on business (Voiculescu, Voiculescu & Yanacopulos 2011). Moreover, Osuji and Obibuaku (2016, 342) have argued that the traditional human rights approach that focuses on state's responsibility, and CSR do not need to be taken as parallel methods or completely separate from each other, but rather CSR can be seen as a method to promote human rights. The awareness of corporate responsibility has increased rapidly in the 1990s (Chandler 2003, 26). This was contributed by the growing use of the Internet, which provided the fast means of communication. Companies interfering in human rights violations or other practices, which were in conflict with their corporate codes, were fast out in the open. New codes of conducts and initiatives were therefore created; on one hand to define the actual breadth of the responsibility that companies possess and on the other hand to encourage firms to implement the new recommendations (Chandler 2003, 23).

Voiculescu and Yanacopulos (2011, 1) argue that today, the framework of human rights is for many international firms an important international social norm. Why firms are more and more subscribed to this framework is mostly due to the large structural characteristics of today's international business (Voiculescu & Yanacopulos 2011). Nowadays, large companies are most often international, even global, when it comes to their supply chains. In addition, large companies are simultaneously interconnected with other large, medium-sized and small firms. Firms also increasingly engaging in the "race to the bottom", where firms are looking for the cheapest labor in order to produce their goods, the reduction of costs as their primary goal. Meanwhile, in order to maximize profits, some corporations have cut corners and at the same time caused social or environmental damage. Naturally, harsh public criticism has emerged to oppose this type of actions and negative development.

A novel phase in the human rights discussions related to business can be seen to have emerged in the mid-1990s (Wettstein 2012, 142). Thereafter, alongside to the more traditional path of CSR, was born a separate stream of thought, which Wettstein (2012, 142) refers as the "business and human rights debate". Wettstein (2012) however argues that the separate agendas, interests, and, perspectives of the CSR field and the human rights research enabled the issue of human rights in business to escape from the focus of the two fields. Nowadays, while the business and human rights debate has grown considerably, still interestingly inside the fields of CSR and business ethics it still remains to exist only as a small niche (Wettstein 2012, 143).

As mentioned above, globalization and the characteristics of today's international business operations, have increasingly affected human rights to become key concerns for business enterprises. It has even been argued that human rights should be centrally incorporated to CSR (Kolk 2016, 30). The use of a human rights discourse in business has already grown in recent years. Sullivan (2013) points out that this is also the case within the human rights language in the discourses of public policy. However, it still remains unclear what really are the expectations towards companies in terms of human rights. The debate concerns on questions such as how far the responsibilities of companies extend and what can firms actually do in practice when it comes to human rights issues (Sullivan 2013, 14)? The debate is not the easiest one, as it involves a number of different actors, all with their own perspectives; in addition to companies, these include for instance consumers, international institutions, trade unions, governments and non-governmental organizations. All of these actors possess perspectives that may create pressures for companies to act more responsibly. This particular study may however offer a valuable contribution to the understanding of the human rights discourse in terms of CSR. Moreover this contribution can be seen as an interesting one as it draws from both business enterprises and from civil society organizations and hence offers a comparative perspective on the currently used discourses.

When looking at the approach that has been taken towards CSR in the EU, Voiculescu (2011) has pointed out that there are voluntary-regulatory dynamics of the human rights discourse in the business context. In other words, many EU institutions have issued both voluntary-based and mandatory signals to CSR. Moreover, the human rights discourse has greatly contributed to the wider CSR debate in the European level (Voiculescu 2011, 281). However, Voiculescu (2011) notes that despite the voluntary-regulatory dichotomy, in general CSR still remains to be embedded in the discourse emphasizing the voluntary nature of CSR.

Furthermore, when moving on to the context of Finland, a few local studies on Finnish companies reveal interesting aspects on the role of human rights in relation to firms' CSR practices. According to a TNS research from 2014, in which 201 CEOs or professionals in corporate responsibility from large Finnish companies were interviewed, the role of corporate responsibility in Finnish businesses is a significant one. The research indicated that the environmental aspect continues to be the most essential part in the corporate responsi-

bility of the companies. The second most important themes are fair and ethical methods of action and the practicalities of the work life. However, the research pointed out also a surprising aspect; human rights are still taken as one of the least essential parts of corporate responsibility. Finnish companies do not see human rights issues as a priority but these often remain as questions hiding behind the production chains. (TNS Gallup 2014)

Moreover, the leading non-profit corporate responsibility network in Finland, FIBS, found out in their CSR research in 2015 that human rights issues in supply chains remains to be a distant theme for Finnish companies and that only 15% of large Finnish companies were devoted to human rights issues. These findings are alarming when taking into consideration that over a half of the respondents to the study were operating in international markets. (FIBS 2015, 2)

When evaluating this currently existing context in CSR practices in Finland, the study of discourses on CSR and business and human rights might give some new essential insights that help us to understand the perspectives that companies possess on human rights and why human rights issues still remain distant rather than a priority for Finnish companies. Also to address the abovementioned lack of research in the business and human rights stream of CSR, this study contributes to increase the understanding of the construction of the concept of corporate responsibility to respect human rights within the CSR discourse in the context of the case organizations.


2.3.1 Defining human rights


Human rights are such universal standards that aim at securing the dignity and equality of all people. The Universal Declaration of Human Rights incorporates a generally accepted understanding of human rights. Proclaimed in 1948 by the United Nations General Assembly, the declaration is the first legal document protecting human rights universally. It sets out, for the very first time, a common standard for all nations to protect fundamental human rights. From a historical perspective, the declaration is therefore regarded as a milestone document for the protection of human rights.

In order to specify and add to the Declaration of 1948, two covenants were later created in the 1960s; the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights. Together the three instruments are referred to as the International Bill of Human Rights. Interestingly, even though the International Bill of Human Rights was around already before the actual emergence of human rights terminology within the field of CSR, it still takes into account the realization of human rights as a responsibility assigned not only to states but also to other organs of society, therefore going beyond the classical perception of governmental responsibility in terms of human rights. Business enterprises, as organs of society, therefore can be seen as having human rights obligations according to the main human

rights instruments. However, the primary responsibility to protect human rights is still designated to states. This is due to the fact that only nation states are required by the International Bill of Human Rights to ratify treaties, conventions and other human rights instruments (McPhail 2013, 398). Traditionally this legal framework makes nation states the ones who have the primary duty to respect human rights and are obligated to protect human rights. However, as noted also by Amnesty International (2005), already the Universal Declaration of Human rights points out that it is applicable to every individual and every organ of society. Therefore companies, even though being non-state actors, should be regarded as actors with a responsibility to respect human rights.

When thinking about corporate responsibility to respect human rights, we should also take into consideration rights at work. The International Labour Organization (ILO) has identified the fundamental principles and rights at work. These are covered in the ILO Declaration on Fundamental Principles and Rights at Work (1998) and include freedom of association and the effective recognition of the right to collective bargaining; the elimination of all forms of forced or compulsory labour; the effective abolition of child labour; and the elimination of discrimination in respect of employment and occupation. Even though the minimum standards for labour conditions have been established by ILO and agreed to by a large number of governments, still it should be noted that the ILO possess no capacity for enforcement (Moon and Vogel 2008, 311).

Companies often tend to communicate, for instance, in their websites, annual reports, or CSR reports, that they respect the standards for human rights set out in the abovementioned documents. However this may not always prove that companies have a thorough understanding on the international human rights. FIBS (2015) for instance has noted that even thought the norms presented in the main human rights instruments, in the International Bill of Human Rights, are often mentioned in the ethical code of conducts of business enterprises, firms may still lack a profound understanding of the content of these documents.

## 2.4   International guidelines and principles on CSR

Many initiatives and recommendations have been created in the international level for companies to follow a more responsible way of doing business. The OECD and the ILO created the first international guidelines concerning firms' social responsibility, evidently creating linkages also to human rights, in the 1970s. Thereafter the understanding of the significant role of business enterprises to wider society has only increased. This has affected that during the last 15 years the world has witnessed the emergence of new frameworks and initiatives regarding corporate social responsibility, the most significant ones being the UN Global Compact and the UN Guiding Principles on Business and Human Rights. These initiatives have been useful in order to raise the profile of social responsibility of the business world.

However, the international guidelines and principles on CSR have naturally also raised criticism. For instance Chandler (2003, 26) argues that the initiatives have not always brought out only positive effects. In other words, companies have been able to subscribe to one or many initiatives and use them as a beneficial tool in their reputation management while simultaneously disguising the fact that some of their core activities that could be classified as irresponsible ones still remain unchanged. Hence this illustrates how the actual practical application of the initiatives can be slow or even stagnant. It should be noted, that due to the limited time and resources that can be devoted to this research, this particular study does not take into account the differences between the analyzed discourses and the actual implementation of the companies' CSR practices even though it could have a significant contribution to understand the relation of discourses and the actual reality in terms of CSR and business and human rights. Hence, as already discussed above, this study has its focus on the level of discourses and its main contribution in increasing the level of understanding in terms of language use related to CSR and corporate responsibility to respect human rights.

In this chapter the main international guidelines and principles affecting businesses' CSR and corporate responsibility to respect human rights will shortly be presented. These offer a significant intertextual understanding of the recommendations and possible pressures directed towards firms from the side of international organizations.

### 2.4.1 OECD Guidelines for Multinational Enterprises

The Organisation for Economic Co-operation and Development, OECD, created the Guidelines for Multinational Enterprises in 1976. The guidelines have been further revised multiple times and the latest update is from 2011. The Guidelines for Multinational Enterprises are a comprehensive code of business conduct. They are recommendations, therefore non-binding by nature, which offer standards and principles for responsible business conduct. The Guidelines contain a number of social obligations for multinational enterprises. These include for instance duties to respect human rights and advance the sustainable development of the countries where they operate. In addition the Guidelines concentrate on various other issues such as combating bribery, consumer interests, science and technology, taxation, environmental issues, employment, and industrial relations. (OECD, 2011)

The Guidelines for Multinational Enterprises have however been criticised for offering little real incentives for firms to act and actively engage in adapting these guidelines to their own operations (Chandler 2003, 27). Additionally, as mentioned above, these guidelines are discretionary by nature and therefore offer no legal backing for human rights.

## 2.4.2 UN Global Compact

The UN launched the Global Compact, a global corporate sustainability initiative in 2000. The Global Compact includes altogether 10 principles. When comparing the Global Compact with the OECD Guidelines for Multinational Enterprises, there is an evident difference. Where as the Guidelines touch a large number of different issues the Global Compact focuses only on a few issue areas. These involve issues of human rights, labour, environment, and anti-corruption.

According to the Global Compact, companies are encouraged to align their own corporate strategies and operations with the ten principles set out in the Global Compact and moreover to take strategic actions to contribute to other broader societal goals, for instance to advance the UN Sustainable Development Goals. Initially the Global Compact only included 9 principles, but later the 10th principle, focusing on anti-corruption, was added. The Global Compact is based on the following declarations; the Universal Declaration of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, and the United Nations Convention Against Corruption.

Initially the UN Secretary General, Kofi Annan, proposed the need for such an initiative as the Global Compact and later the actual ten principles were created by the UN agencies in co-operation with companies, labour organizations, and NGOs (Moon and Vogel 2008, 315). It has been argued that the authority of Kofi Annan was the reason, which stimulated even such companies to participate to the Global Compact that otherwise most probably would have stayed outside such an initiative (Chandler 2003, 26).

At the moment more than 13 000 companies in over 170 countries have endorsed the UN Global Compact. Most of these companies are also frequently reporting how they have aligned their operations according to the Global Compact. All in all, it can be said that the Global Compact is enjoying from wide acceptance among the business community. It can therefore be regarded as a relevant tool for addressing human rights issues in business and building bridges between business and the issues of human rights, environment, labour and anti-corruption. However, Voiculescu and Yanacopolus (2011, 5) argue that the wide acceptance of the initiative could originate also from the fact that the Global Compact is based on rather "vague formulation of responsibilities". Hence, whether companies subscribe to this particular initiative does not necessarily increase the actual practical implication of such general principles.

## 2.4.3 UN Guiding Principles on Business and Human Rights

In recent years the rights-based approaches in relation to business have increasingly gained attention. One of the main reasons for this may be seen in the work done by the Special Representative to the UN Secretary General on business and human rights, John Ruggie. (Kolk 2016, 29)

Ruggie's framework "Protect, Respect and Remedy" was endorsed by the UN Human Rights Council in 2011 and now serves as the foundation of the UN Guiding Principles on Business and Human Rights (UNGPs). The UNGPs can be regarded as an authoritative global standard that helps businesses to ensure that they respect human rights in their operations as well as in their business relationships.

The Guiding Principles recognize three notions, which serve as the basic pillars of the principles. These pillars are described as follows:

"(a) States' existing obligations to respect, protect, and fulfill human rights and fundamental freedoms;
(b) The role of business enterprises as specialized organs of society performing specialized functions, required to comply with all applicable laws and to respect human rights;
(c) The need for rights and obligations to be matched to appropriate and effective remedies when breached." (UN 2011, 1)

In other words, the UNGPs recognize the state duty to protect human rights of all individuals within its territory and jurisdiction. This particular obligation derives from the international human rights law. Furthermore, business enterprises are directed with the responsibility to respect internationally recognized human rights. These should be understood, at a minimum, as the rights recognized in the International Bill of Human Rights and the ILO Declaration on Fundamental Principles and Rights at work (UN 2011, 13). The corporate responsibility for human rights requires that companies "avoid causing or contributing to adverse human rights impacts through their own activities, and address such impacts when they occur" and " seek to prevent or mitigate adverse human rights impacts that are directly linked to their operations, products or services by their business relationships, even if they have not contributed to those impacts" (UN 2011, 15). In practice, firms should create appropriate policies and processes in order to meet their responsibility for human rights. This means that firms should have in place a policy commitment in which they express their commitment to respect human rights. In addition, firms should include human rights due diligence process to their activities. "In order to identify, prevent, mitigate and account for how they address their adverse human rights impacts, business enterprises should carry out human rights due diligence. The process should include assessing actual and potential human rights impacts, integrating and acting upon the findings, tracking responses, and communicating how impacts are addressed" (UN 2011, 18). Furthermore, firms should also actively engage in remediation in situations where they have identified their contribution to adverse human rights impacts. The third pillar of the UNGPs simultaneously addresses states with the responsibility to provide access to remedy. What should also be noted is that the UNGPs are created to apply to all business enterprises, whether small, medium-sized or large and re-

gardless of any other characteristics, such as ownership, location or structure (UN 2011, 15).

The framework of the UNGPs has sparked a greater interest towards corporate responsibility but has also been criticized by the lack of more profound moral dimensions (Osuji and Obibuaku 2016, 330). Critics also argue that the framework should include that corporate action should go beyond only respecting to the realization of human rights (Kolk 2016, 29). A significant criticism focuses on the voluntariness of the framework and calls for requirements for businesses to realize human rights in their corporate actions (Kolk 2016, 30). All in all, the UNGPs are still regarded as guidance for business enterprises, rather than an obligatory way of doing business.

In Finland the Ministry of Employment and Economy released their proposal on the national implementation of the UN Guiding Principles on Business and Human Rights in September 2014. The report focuses on the responsibility of businesses in relation to human rights in their international operations. The proposal recognizes the difficulties and limited possibilities of businesses to control human rights concerns and therefore points out international cooperation as one of the key elements of developing opportunities for the prevention of human rights violations. The goal of the proposal is to enforce such actions, which would lead the relation between business and human rights to gain more attention and also help businesses to better take into consideration the human rights impact of their actions. Interestingly, one of the key measures to accomplish this is, according to the proposal, was seen in the increased dialogue between businesses and civil society organizations. Businesses are in need of such information of the human rights perspective, which civil society organizations often possess. In addition, civil society organizations may simultaneously benefit from the relationship and gain valuable information concerning business. (TEM 2014, 4-5).

In the light of the national implementation of the UNGPs, it seems clear that in Finland the state is encouraging companies and civil society organizations to co-operate in order to help businesses to better take into consideration the human rights impact of their actions.


## 2.5 Firm-CSO co-operation in terms of CSR


All around the world civil society actors are increasingly paying attention to CSR issues (Crane et al. 2008, 4). In fact, in early 2000s it was pointed out that NGOs nowadays possess a high profile with a powerful possibility to influence, and hence they were viewed as a significant actor in the CSR debate concerning the responsibilities of companies (Chandler 2003, 30). The western world has experienced an increase in the number of CSOs in recent years (Boli and Thomas 1999) and there has also been a considerable increase in the advocacy by NGOs targeting corporations' unethical actions and the social and economic injustices that they create (Baur and Palazzo 2011, 579). Crossley (2003) has point-

ed out that as CSOs' sphere of influence on corporations has grown, it is essential to look at the reconstructive effects that CSOs may have on companies and their CSR practices.

In fact in the field of CSR, partnerships between firms and NGOs have received a lot of attention during the past few years (Baur and Palazzo 2011, 579). Moreover, as noted above, in the Finnish context, co-operation between firms and civil society organizations in terms of corporate responsibility to respect human rights has also been enforced by the state. Traditionally however the literature on the interaction between NGOs and business organizations has been dominated by the focus on the conflict-oriented relationships between the two actors (Yaziji and Doh 2009). Examples of such relations are campaigns by NGOs that criticize companies' irresponsible actions. Furthermore, the trend in CSR literature has been to concentrate primarily to assess the role of companies in NGO-business co-operation (Baur and Palazzo 2011). Against this trend, this research will look at co-operation from a more equal and balanced perspective as it includes similar research data from both firms and civil society organizations.

Arts (2002, 33) has pointed out that relationships between NGOs and companies are commonly ad hoc and dynamic by nature. Moreover it has been noted that for a long time non-governmental organizations and commercial companies regarded each other with prejudice and ignorance, even hostility (Chandler 2003, 23). Similarly, Eden (1996) has noted that originally the partnerships between NGOs, referring specifically to ones with an environmental orientation, and business organizations have been antagonist by nature. Traditionally companies have been seen as being more powerful than NGOs, thus creating an uneven relationship where the former is dominating the partnership with the latter (Arts 2002, 32). Chandler has argued that NGOs often lack the understanding of the corporate world, and therefore are unable to co-operate or deal with companies (Chandler 2003, 30). Furthermore, Chandler (2003) has noted that in contrast to the activities by the environment movement, the human rights movement was late in seeking positive engagement within the business world. In other words, the human rights movement regarded the governments as their primary target, due to the traditional view that protecting human rights is solely a responsibility of states. This affected the human rights movement to be slow in trying to influence the corporate world to protect the rights of people that were within the influence of companies' operations.

Obviously the nature and operations of firms and civil society organizations are fundamentally different. However it has been pointed out that the two need each other (Chandler 2003, 23). On one hand, companies can benefit from NGOs in many spheres where they themselves lack professional capabilities; these include such areas as development, human rights, environment or child rights, just to mention a few examples. On the other hand, NGOs may not be able to get to their objectives without succeeding to get also the corporate world positively involved. (Chandler 2003, 23)

Also Arts (2002, 33) has noted that the strength in co-operation between two different types of parties is that it can potentially enable to combine the best

of both. Rajak (2011) then again possesses a critical view on the partnerships between the private sector and NGOs. Rajak (2011, 50) argues that as governments have been unable to create regulations for corporate behavior, NGOs have seen a better opportunity for change by going directly to the source of the problem, by partnering to the companies. Rajak (2011) further argues that the key components why the world is increasingly going towards embracing partnerships in terms of sustainable development and corporate responsibility can be found from the common discourse of CSR. The phrases such as "shared values" and "common good" are constantly used by the CSR field, from the side of companies as well as by the CSR professionals working in NGOs. This common discourse highlights the assumption that global problems can only be solved by addressing them by collective action, in partnerships with multiple actors. Rajak (2011, 62) argues that embedded in partnerships and the discourse of collective collaboration are still corporate self-interests, rather than their desire to contribute to development.

Currently in Finland there is an increasing emphasis on the importance of cooperation and partnerships between the private sector and civil society organizations. For instance, as noted above, the Ministry of Employment and Economy in Finland highlighted the active dialogue of civil society organizations and companies in their proposal on the national implementation of the UN Guiding Principles on Business and Human Rights, released in 2014. From the state's perspective co-operation between firms and civil society organizations can be a win-win situation for both parties. Furthermore, also the current development policy of Finland, revised in February 2016, outlines a great role for the private sector in development (UM 2016). The new development policy also recognizes that it is essential that Finnish companies operating in developing counties work in a responsible manner, respect human rights and support the sustainable development goals (UM 2016, 40). In the light of this current context, it is hence interesting to evaluate the perceptions that both firms and civil society organizations have of this current stage of development concerning co-operation. The critical analysis on the discourses on co-operation may reveal some helpful and valuable insights in terms of firm-civil society co-operation.

As the nature and fundamental reason for existence is rather different between firms and civil society organizations, it can be assumed that also their language use might differ. In her empirical case study, Ählström (2010) found out that CSOs represent a challenging discourse in comparison with firm's discourse. Ählström (2010) referred to the CSO's language use as "the responsible business discourse", which differs from the dominant corporate discourse, referred as "the business discourse" aiming at profit maximization. However, Ählström (2010) argued that while in general the discourses used by CSOs and corporations differ, this is not the case in corporate decoupling. By decoupling, Ählström refers to such behavior that company changes from their original discourse to the responsible discourse when confronted with CSO criticism. In other words, based on her research, in decoupling, the actual business practices remain intact and only the used discourse is changed to the responsible one.

Also Brown (2010) argues that CSOs and business organizations may use similar responsibility discourses. He draws from the well-known hijack hypothesis by Welford and concludes in his empirical study that companies, willing to be identified as green companies, can adopt words from radical NGOs. However, Brown shows that while the linguistic discourse positions the company closer to radical NGOs, the actual business culture positions the company further away from the culture of radical NGOs. Brown hence agrees with Welford's hypothesis that companies may hijack the responsibility discourse from NGOs and thus move closer to NGOs in the level of language use. Similarly to Ählström's findings, this however does not guarantee any changes in practical business operations.

Arts (2002) has referred to "discourse coalitions" between NGOs and business organizations. In other words, NGOs and companies may pursue similar discourses referring to their alliances. Arts (2002) has however only focused on green alliances, which include companies and solely environmental NGOs. This is rather natural taken into consideration that the field of CSR has previously mainly looked at the environmental aspect of responsibility and left the social dimension on responsibility, also in terms of alliances and co-operation, to a lesser extent. Hence the study of discourses on firm-CSO co-operation in terms of CSR and human rights seems like an appropriate path to take.

# 3   RESEARCH APPROACH AND METHOD

In this part I will present the approach and the methodological framework for the study. I will firstly go through the characteristics of qualitative research and then continue by presenting the case study approach. Thereafter I will provide insight on the critical discourse analysis (CDA), which served as the approach to analyze the research data. I will then focus on the research process in more detail by presenting the data collection methods and how the data is analyzed. Finally I will shed light on the process of the case selection and introduce the business enterprises and civil society organizations, which took part in the research and served as the cases for this study.

## 3.1  Qualitative research

Qualitative research is often portrayed in comparison to quantitative research. This helps at gaining a better understanding of the key characteristics of the methodology. Where as quantitative research mainly focuses on numbers qualitative research is interested in words and texts (Hesse-Biber and Leavy 2011). Quantitative research is often prone to hypothesis testing and statistical analysis, where as most qualitative research deals with understanding and interpretation (Eriksson and Kovalainen 2008).

When conducting a qualitative study, the researcher looks for meanings. The focus of the research is in the social meanings that are embedded in texts and situations, experiences or circumstances (Hesse-Biber and Leavy 2011). In other words, the objective of qualitative research is the extraction of meaning from the research data. Researcher conducting a qualitative study usually understands reality as socially constructed (Eriksson and Kovalainen 2008). Furthermore, the production and interpretation of the social construction of reality happens through cultural meanings and is therefore context-dependent (Eriksson and Kovalainen 2008). Qualitative research functions as a suitable research method when the purpose of the study is to provide descriptions on how issues

are interpreted by people or to reach an understanding of the meanings that people have constructed, in other words, how they experience and make sense of the reality around them (Merriam 2009).

Qualitative research is also characterized by the fact that the researcher is seen as "the primary instrument for data collection and analysis" (Merriam 2009, 15) This offers certain advantages as the researcher may give a positive output immediately during the data collection by being responsive in the communication situation. The researcher may process the data actively, explore the responses of interviewees further, ask for clarifications and check for the interpretations offered by the interviewees. This way the researcher may have a fruitful input to the data collection. However, having the researcher as the primary instrument has also biases and shortcomings. The subjectivity of the researcher may shape both data collection and analysis and should therefore be taken into account when making conclusions and generalizations based on qualitative studies.

Typically the research questions for qualitative research are open-ended, starting with words such as *how, what*, or *why*, in order to create a broad and open space for findings to emerge (Hesse-Biber and Leavy 2011, 9). For this reason also the research questions of this particular study are structured so that the multiplicity of results is allowed. The actual purpose of the research naturally affects the framing and formulation of the research questions (Hesse-Biber and Leavy 2011, 9). The actual research questions of this study are introduced in the introductory chapter.

Hesse-Biber and Leavy (2011) propose three major methodological approaches to qualitative research: post-positivist, interpretive and critical. The critical strand suggests that the environment and reality where we live at is power-laden (Hesse-Biber and Leavy 2011). In other words, all phenomena have been constructed and constantly remain to be reconstructed by people within the power-laden context. Overall, the characteristics and objectives of qualitative research, more precisely drawing from the critical methodological approach, offer a suitable method for this research, as the purpose is to explore the perceptions and socially constructed meanings of CSR, corporate responsibility to respect human rights and the co-operative aspect linked to these themes. As the research data draws from a number of cases, including both business enterprises and civil society organizations, the multiple-case study approach will serve as an appropriate outline for the research. This approach will be further presented in the upcoming chapter.


## 3.2  Case study approach


Firstly, for clarity reasons, I will make a small remark that case study should in fact not be taken as a research method but it is rather an approach (Hesse-Biber and Leavy 2011). According to Yin's (1989, 18) definition "a case study is an empirical inquiry that investigates a contemporary phenomenon in depth and

within its real-life context, especially when the boundaries between phenomenon and context are not clearly evident". Hesse-Biber and Leavy (2011, 255) identify case study as "an expansive field within the qualitative paradigm". They see that by using the case study approach, a holistic understanding of the research phenomenon can be constructed within its social context (Hesse-Biber and Leavy 2011). Also Farquhar (2012) notes that the case study approach provides particular insight on the chosen topic in a contextual manner. In business research this means that the data linked to the phenomenon under research is collected in a contextually appropriate place, such as inside the organization. Furthermore, case study research is especially fruitful for such research questions, which are relatively closely linked to their context (Farquhar 2012).

Yin (2009) points out that in a case study, "case" can be referred as the unit of analysis. After creating the key research questions, the researcher decides what is the most appropriate unit of analysis in order to find answers to the research questions (Yin 2009). In this particular research I defined the organizations where the interviews were conducted as the units of analysis. In other words, the chosen cases are business enterprises and CSOs. These organizations will be presented in more detail in the end of the chapter 3.6.

Eriksson and Kovalainen (2008) note that both intensive and extensive case study research exist. An intensive case study has its focus on learning a particular case thoroughly whereas the extensive case study concentrates on the study of certain issues or phenomena by using the cases merely as instruments to achieve new understanding (Eriksson and Kovalainen 2008). An intensive case study aims at exploring the characteristics of a unique, specific case by offering detailed, thick descriptions. In contrast, in an extensive case study research, the cases are not explored in every single detail, as the focus is not on the cases themselves but on specific issues as mentioned above. This may lead to the sentiment that the final findings produced in an extensive case study seem lighter and more abstract in nature than in intensive case studies. Furthermore, what is characteristic for an extensive case study is that the themes and issues to be studied are typically predefined at least to some extent. (Eriksson and Kovalainen 2008) This was also the case in this particular study, as I decided the main themes of the research already in advance based on the literature review and the current research gaps that had been identified in prior research on this field.

Case study research may be conducted as a single- or multiple-case study (Hesse-Biber and Leavy 2011). For this particular research, the extensive multiple-case study offers a suitable outline as the purpose of the research is not to describe one specific case profoundly but the desire to gain a better general understanding on the research topic and to arrive to broader generalizations drawing from the collected interview data within the case organizations. According to Hesse-Biber and Leavy (2011, 274), a multiple case study research involves a number of cases, which all share a certain commonality. Eriksson and Kovalainen (2008) however point out, that in order to create fruitful comparisons, some of the cases may be expected to be similar enough where as some of them different. Based on the latter perspective, this particular research

draws from two types of cases to allow interesting comparisons to be made. All together the research data includes interview material from nine (9) different cases; five (5) of these represent business enterprises, where as four (4) of them are civil society organizations. The individual cases have not been separately interpreted and analyzed but rather the goal has been to cover insights of the research themes from multiple cases simultaneously in order to achieve cross-case findings.

Case study can be conducted from various different theoretical approaches, as it is not limited to any specific disciplinary orientation (Hesse-Biber and Leavy 2011, 255).  As noted above, in this research the case study was conducted with a critical methodological approach. More precisely, the collected interview data was analyzed by referring to the theory of critical discourse analysis (CDA), which will be presented in detail in the following chapter.

## 3.3  Critical discourse analysis

Qualitative researchers often use discourse analysis when they want to explore the hidden meanings and representations that are embedded in texts. This type of research is based on the post-modern and post-structural assumption that power is reflected in language. Furthermore, language also entails society's structures. (Hesse-Biber and Leavy 2011, 238)

Discourse analysis has become a common approach when analyzing how linguistic elements construct and shape social phenomena (Van Dijk 2011). However, the concept of discourse itself does not have any one specific definition, but in stead it is understood in many different ways depending on the discipline and perspective.

For instance, discourse can be defined as social interaction, which takes place among human participants. While speaking and creating meanings, language users realize simultaneously many different social acts that influence to the social order in societies. Discourse can also be referred as power and domination, which have a fundamental influence to the social order and public discourse in societies. Furthermore, discourse may be understood as social semiosis where language use is not taken only as text or talk but also as something that includes other means of communication such as gestures, visuals and sounds. (Van Dijk 2011, 3-4)

The definitions above are presented here solely as examples to portrait the many different ways that the concept of discourse may be understood. In this particular research, however, I began from the starting point that discourse is understood as communication. Van Dijk (2011, 4) notes that according to this view, the objective of interaction by spoken or written text is the "expression and communication of beliefs among language users". In other words, through discourse it is possible to gain information about the knowledge, opinions, and emotions of the language users and also update the understanding on the "socially shared and distributed knowledge" (Van Dijk 2011, 4). By drawing from

the definition of discourse by Chouliaraki and Fairclough (1999, 63), discourse in this particular research is understood as "the sort of language used to construct some aspect of reality from a particular perspective". Hence, I see discourse as a specific way of speaking that is constructing and reshaping social reality. The language used by the interviewees in this research therefore contributes to the social construction of CSR and corporate responsibility to respect human rights. The examination of these discourses may offer valuable insights of how the concepts of CSR and business and human rights, is perceived inside the case organizations. I also argue, that as important actors in the field of CSR, the discourses used in the case organizations are playing a significant role in the construction of the prevailing discourses on CSR in the Finnish society in general. Furthermore, as noted already above, language itself also constructs social reality and therefore the analysis of CSR discourses may offer some useful insights on the directions that this particular field may take in the future.

Discourse analysis may take a number of different approaches. Some for instance tend to focus merely on the strict linguistic analysis of text where as others focus more on the intertextuality or explore the relationship between certain discourses and the broader socio-cultural context. In this particular research the framework used for conducting the critical analysis of discourse of the interview data is drawn from Fairclough's (1995) three-dimensional model of CDA. This framework will be examined in more detail below in chapter 3.5 focusing on data analysis.

The basis for the analysis of discourses stems from the assumption that language constructs and shapes social reality and social reality similarly affects language. The understanding of the dual nature of discourses offers a profound setting and significance for the present research. Thus, the starting point for this study is that the language used by the interviewees to describe CSR shapes the actual construction of CSR. I argue that, by examining the discursive elements in CSR talk, this study can contribute to the overall understanding of the CSR processes, practices, and co-operation, drawing from the perspectives of business enterprises and civil society organizations.

Discourses play an integral part in the construction of social reality. Foucault (1971) sees discourses as practices that are based on ideologies, and ideas, and which contribute to the construction of both the subject and the object that is talked about. Where as Foucauldian discourse analysis emphasizes that discourse has merely representational role, Reed's critical realist approach to discourse analysis stresses that discourses also possess "performative potential" (Reed 2000). In other words, discourse is inherently able to re-shape structural patterns and human agency and therefore the focus is merely about what a discourse does, and not only in what is represent (Reed 2000). Foucault (1971) also point out that discourses should not be taken as stable constructs, but rather they are in constant movement. Continuing from this stream of thought, also discourses of CSR are not fixed constructs, but are shaped and reconstructed by the language users. CSR discourses are therefore under constant process of re-negotiation. The aim of this research is to create understanding on how the language used by the interviewees construct, contribute and shape CSR and the

role of human rights in business as social constructions. According to Reed's (2000) critical realism, I assume that discourses possess capacity to contribute and shape the pre-existing structures and have therefore a performative potential. Therefore the understanding and further exploring of the current CSR discourses may offer possible insights of what might be the next steps in the processes and practices of CSR.

Thus, it is important to point out, that what CSR is in reality and what is talked about it are distinct from each other. The empirical data does not offer objective descriptions on CSR and business and human rights but instead the interviewees represent their organizations and are therefore likely to construct the reality of CSR according to their organizational values and objectives. In other words, this research does not try to contribute to uncovering general or universal definitions on CSR but rather the goal is, by examining discourses, to understand and make comparisons of how companies and civil society actors perceive CSR, including their perspectives on human rights related to business, and firm-civil society co-operation.

Furthermore, I want to make one more important notion concerning CDA. While textual analysis of text can give fruitful insights on what is embedded in a particular text, just as significant from a socio-cultural point of view is, what the text does not include (Fairclough 1995, 5). In other words, the absences from texts play an important role in understanding the discourse in a broader socio-cultural manner. As mentioned above, this research takes Fairclough's (1995) three-dimensional framework for CDA as a starting point for the analysis. Furthermore, the focus of the research is solely on the level of the textual analysis of the conducted interview data, as will be explained more profoundly in the chapter 3.5.

## 3.4 Data collection methods

A case study typically begins with the researcher deciding the preliminary topics and research questions which will drive the collection process of empirical data (Eriksson and Kovalainen 2008, 127). As mentioned above, this is especially characteristic for an extensive case study. However, during the study process, new topics may often emerge and sometimes the interest of the researcher will even shift to a new direction (Eriksson and Kovalainen 2008, 127). For these reasons the research design should allow some level of flexibility and adaptability. In this particular multiple-case study, the research topics are predefined drawing from the existing literature on CSR and the current public debate concerning CSR and the co-operative relationship between firms and civil society organizations.

The research process then continues to the data collection. Patton (1990, 4) recognized three different kinds of data from where the qualitative findings grow out; interviews, observations and documents. In this research the data consists of interviews and background documents. Each selected case was first

explored by using secondary data. The secondary data in this study included organizations' own websites from all the nine cases. In the cases of business enterprises, I also examined their annual reports and possible corporate social responsibility reports. The objective in the use of secondary data was mainly to offer myself as a researcher a general overview of the cases and of their practices in the field of CSR, and also to prepare myself to begin the collection of primary data. The secondary data has therefore only served as background material and has offered a good starting point for the research.

The primary data in this study is interviews, which were conducted separately in each case organization. The interviews offer an in-depth exploration to the opinions, perceptions, knowledge and feelings of the interviewees (Patton 1990, 4) In other words; this offers a possibility for each organizational representative to provide their own opinions, ideas and thoughts about the research topics. This way, others have not influenced the answers of the interviewees during the interview situation. However, it should be noted that naturally I, as the interviewer, might have had an effect to the interview situation, as was mentioned above.

The interviews were conducted by using semi-structured interviews. In a semi-structured interview, the discussion flows from the beginning until the end by anchoring itself to certain predefined themes, at the same time allowing the interviewee to openly share their views (Hirsjärvi and Hurme 2008, 48). In other words, in the interview situation, I have tried to look for the interviewees' representations and opinions and give space for them to share their ideas and highlight the issues that they feel are the most significant ones. This is important also because often the interviewee may possess such knowledge or information that the researcher may not have even though of in advance (Hesse-Biber and Leavy 2011, 102). Therefore the flexibility of the interview structure may guide the conversation to a very unexpected and fruitful direction. Also in this particular research, the pre-assumption was that the interviewees may contribute to the discussion in unexpected ways as most of them possess years or even more than a decade of professional experience from the field of CSR.

When conducting a semi-structured interview, the researcher prepares an outline of topics or themes to be discussed, but so that she allows variation for instance in the order of questions, or the wording of questions (Eriksson and Kovalainen 2008, 82). In this particular research two separate outlines for questions were prepared, one for the interviews conducted in the case companies and the second for interviewing the other half of the cases, the civil society organizations. However, even though the perspectives to CSR of these two types of cases are quite different, the interview questions still had in common three different predefined themes. In an extensive multiple-case study, the researcher aims at collecting similar type of data from each case, so that the final empirical material is suitable for making comparisons between the cases (Eriksson and Kovalainen 2008). In other words, the predefined themes for the interview questions allowed the researcher to make comparisons in the analysis phase of the research. The three themes for the interviews were decided according to the re-

search questions, so that essential empirical data was collected in order to succeed in providing answers to the research questions.

The first theme of the interview focused on CSR in general. The aim was to discover the perceptions and definitions that the case organizations possess of CSR. Another objective was to explore what is the role of CSR practices in the case companies and on the other hand what do civil society organization expect from business enterprises when it comes to CSR. The second theme of the interview questions concentrated more specifically on business and human rights. The objective here was to discover what human rights actually represent for the case organizations and how these are realized in the organizations' operations and CSR practices. Similarly to the first theme, also in the second one, the civil society organizations were asked about their perceptions and expectations towards companies in terms of business and human rights. The third interview theme focused on co-operation between firms and civil society organizations. Differing from the first two, the questions for the business enterprises and civil society organizations were pretty much alike and the aim was to discover experiences and embedded perceptions that the organizations have about this topic. In all three themes, the discussions also touched on the pros and cons, as well as opportunities and challenges related to each topic. Furthermore, the interviewees were also encouraged to look to the future of CSR, business and human rights, and the co-operative firm-civil society relationships, in their organizational context as well as in broader terms.

Moreover, basic background information about the case organizations, the interviewees and their individual role in their organization was collected by a few questions in the beginning of each interview.

## 3.5   Data analysis

In this chapter I will first introduce shortly the four steps of qualitative data analysis and interpretation, as they will serve as a helpful tool in categorizing, grouping and coding of the rather large amount of interview data. However, the main focus of this chapter is the critical discourse analysis (CDA) as it served as the primary approach for the actual analysis in this study. I will present the CDA framework by Fairclough (1995) and concentrate thereafter on one of its main dimensions, the textual analysis. Lastly I will provide a detailed description on how the analysis was conducted in this particular research.

In a case study, Hesse-Biber and Leavy (2011, 302) recognize four different steps in terms of the qualitative data analysis and interpretation. The first step is identified as the data preparation phase (Hesse-Biber and Leavy 2011, 302). This phase includes the transcription of the conducted interviews. In this study all the interviews were recorded to an audiotape, in order to allow the transcription of the interview data later on. The second step in the analysis and interpretation process is the data exploration phase, which is useful to conduct simultaneously with the third step of the process, the data reduction phase

(Hesse-Biber and Leavy 2011, 305). The exploration phase consists of reading through and thinking about the data. During this process, the researcher may already notice that she is highlighting some parts of the data that feel more important than other parts. Hesse-Biber and Leavy (2011, 305) emphasize the significance of description of the data in this phase. In other words, it is important to write down ideas and make notes on what seems central to the research topic and what may be more irrelevant. The researcher may write down brief memos on each case to get a closer idea of the cases. After being more familiar with the data, the researcher may turn to the coding of the data. Hesse-Biber and Leavy (2011, 270) explain that coding is an activity in which the researcher creates labels for parts of text that consist a meaningful whole. Coding helps to decontextualize texts under different labels and eventually reduce the relevant data. When analyzing further, different codes may be combined into larger thematic categories.

It is time to continue to the fourth step of the process, the interpretation phase. It is in this phase where the power and control issues of the researcher should be taken into account (Hesse-Biber and Leavy 2011, 270). As noted above, the researcher herself plays a meaningful role as the primary instrument in the qualitative research (Merriam 2009, 15). Furthermore the power dynamics in the relationship between the interviewer and the interviewee may affect both the topics covered during the interview as well as the actual interpretation of findings (Hesse-Biber and Leavy 2011, 270). In other words, the subjective role of the interviewer and the role she plays during the interview process and when interpreting the data cannot be ignored when evaluating the reliability of the study. The validity and reliability of this research will be discussed further in the concluding chapter of this study.

As mentioned already above, the actual analysis in this research was based on Fairclough's (1995) framework on critical discourse analysis (CDA). Chouliaraki and Fairclough (1999, 60) state that CDA begins with a discourse-related problem that has been perceived in some part of social life. Problems may arise either from the social practices themselves or from the reflexive constructions of social life. In this particular research the analysis started from the perception, deriving from the extensive literature review, that more insights on the discourses of CSR are needed in order to contribute to the understanding of the social constructions on CSR, corporate responsibility for human rights, and firm-CSO co-operation.

In his three-dimensional framework on CDA, Fairclough (1995) separates three forms of analysis. First of these is the analysis of individual spoken or written texts. The second form of analysis concentrates on the analysis of the characteristics of specific discourse practices, including the processes of text production, distribution and consumption. The third level of analysis focuses on the socio-practical analysis of individual contextual events as part of a larger socio-cultural whole. In this particular analysis, the focus was however solely on the discursive level in the analysis of language texts. This was due to the desire to make a valuable contribution to the existing research on corporate social

responsibility research, concentrating on one specific level of analysis, rather than making a shallow analysis of all three levels.

In this point it should be noted that even though the very traditional view has seen "text" as solely a piece of written text, in this research I have used the broader definition for text which is also commonly used in discourse analysis. According to this view, "text" can also be understood as spoken language discourse (Fairclough 1995). The interviews, in other words spoken language, used as the research data for the textual analysis, can according to the broader definition be regarded as text, and therefore are suitable for CDA.

Fairclough (1995, 208) presents four reasons why textual analysis within the framework for discourse analysis can be regarded as a significant tool for contributing to research in the social scientific field. Firstly, there is a dialectic relationship between social structures and social action. In other words, the former serves as resources and conditions for the latter, but simultaneously is constituted by the latter (Giddens 1984). Text is considered as one significant form of social action. Furthermore, language is often perceived as transparent. This should naturally be regarded as a misperception. Fairclough (1995, 208) states that "the social idealogical 'work' that language does in producing, re-producing or transforming social structures, relations and identities is routinely 'overlooked'." Therefore the textual analysis within CDA is about revealing the social and ideological work that language is constantly doing. Secondly, texts constitute important evidence for "grounding claims about social structures, relations and processes" (Fairclough 1995, 209). The third reason pointed out by Fairclough, focuses on a historical perspective, when he notes that text include sensitive information on social processes, diversity and movement. Therefore, textual analysis may be useful in indicating social change. Finally, Fairclough describes a political justification for the use of textual analysis when he notes that social domination and social control are increasingly exercised through text. Therefore textual analysis may serve as a significant tool for revealing society's power relations.

Textual analysis is regarded within the CDA framework as constituted by two complementary type of analysis. These are referred as linguistic analysis and intertextual analysis. It should be noted that by Fairclough's framework, and therefore also in this particular study, linguistic analysis is understood broader than traditionally in linguistics, where the analysis includes for instance vocabulary, semantics and the grammar in the sentence level. In this case, the linguistic analysis goes above the level of the sentence, to include the intersentential cohesion. Eriksson and Kovalainen (2008, 236) point out that typically the discourse-as-text dimension of the CDA analysis involves the systematic analysis of choices of words, patterns that occur in the vocabulary, metaphors, grammar, cohesion within the text and the structure of the text.

The second type of textual analysis is referred as intertextual analysis. According to Fairclough (1995, 188) "intertextual analysis shows how texts selectively draw upon *orders of discourse* – the particular configurations of conventionalized practices (genres, discourses, narratives, etc.), which are available to text producers and interpreters in particular social circumstances". Furthermore,

Fairclough (1995, 189) points out that intertextual analysis can be referred as a mediator that connects the language and the social context.

As I have now carefully gone through the theory of CDA including the concept of discourse itself, I can now move on further in explaining how I have integrated the use of the framework of CDA to this particular research when conducting the analysis of the collected interview data. I however first need to mention that I started the data analysis of this research with the four steps of qualitative data analysis and interpretation, identified by Hesse-Biber and Leavy (2011,302) and introduced above, in mind. I prepared the research data by recording it to an audiotape and by transcribing the entire set of data recordings both during and after the data collection process. Altogether the research data included 77 pages in written form. Then I started to read through and explore the data by simultaneously reducing the amount of significant data by noticing what really was central in terms of the research topic and what seemed more irrelevant. I wrote down my ideas and started coding the data by creating labels to different parts of the texts and by searching for larger thematic categories.

This background work helped me when starting the actual textual analysis within the CDA framework. When doing the textual analysis I looked for patterns, similarities and differences in the research data. I also concentrated on the word choices and metaphors used by the interviewees and then moved towards the sentence-level of the texts. Furthermore, I was looking for signs of intertextuality in order to connect the texts to the larger social context. All along the textual analysis I was highlighting parts of the texts, making notes and writing down illustrative quotes from the texts. Little by little, I started to notice characteristics of the main discourses that emerged from the data. The discourses that I finally found from the research data can have some similarities and interconnections. However, after carefully considering my final choices for the main discourses, I argue that they all deserve to be represented as individual discourses. This is due to my interpretation that all of the main discourses have a specific perspective to the main topic of the research and hence need to be separately presented.

## 3.6  Selection of cases

The cases for a multiple-case study can be chosen for various different reasons. In this extensive multiple-case study the cases chosen can be roughly divided into two categories: business enterprises and civil society organizations. There is no specific rule on how many cases should be included to a multiple-case study. However Eisenhardt (1989) points out that when the incremental contribution of including more cases is only a marginal one, the number of cases is enough. However she points out that in order to allow flexibility, more cases than was initially planned can also be added along the way.

In this extensive multiple-case study the final amount of cases chosen was nine (9). Out of these 9 cases, five (5) were business enterprises and four (4)

civil society organizations. What makes this particular research especially fruitful is its comparative approach. The research topic was explored from two different, often regarded as opposing, perspectives: from the viewpoint of firms and then again from the point of view of civil society organizations. This comparative approach was initially chosen because of the interest to gain a better understanding on the co-operation between firms and civil society organizations. Rather than making a one-sided interpretation solely focusing on the firm level, I decided that the co-operative relationships should be looked at from both angles in order to gain a fresh understanding on the phenomenon. The decision to follow a comparative approach proved eventually to be insightful also concerning the other research question concerning the perceptions on CSR and corporate responsibility for human rights. The flexibility of the research design hence allowed me as a researcher to benefit from the comparative perspective in both of the research questions.

Firms that were already engaged in CSR and have developed their own CSR practices were chosen as case companies in this research. This was due to the assumption that firms with experience from the field of CSR may draw from their experiences when creating their perceptions and opinions rather than base their ideas to assumptions and generalizations of CSR. In order to get a broader, not an industry-dependent, picture of the research themes, the case companies mostly represent different industries and the size of the companies differ. Due to this, it was assumed that the answers to the interview questions vary across the cases. However the differences between the cases offered also an interesting setting for making a comparative analysis which gave an opportunity to illustrate what are the biggest differences but also similarities between the cases. Due to the fact that the companies represented different industries it was possible to find more general answers to the research questions, rather than focus on one specific industry. All the interviewees represented professionals in the field of CSR in their organizations and therefore it can be assumed that they possess a sound knowledge on the field of CSR.

As noted before, this study also included cases, which represent civil society organizations. For clarity reasons it should be noted that CSOs refer to a wide spectrum of organizations and the term includes for instance non-governmental organizations (NGOs), foundations, charitable organizations, and labor unions, among others (World Bank 2013). The CSOs for this study were chosen with the method of snowball sampling. Snowball sampling relies on personal networks and connections to identify appropriate candidates for the research (Hesse-Biber and Leavy 2011, 47). In this study the first interviewee suggested the researcher to contact other similar civil society organizations and these connections further recommended others. Many interviewees recommended the same individuals from other organizations and therefore I made an assumption that this study has a rather extensive set of cases from the Finnish civil society organizations, which have worked with CSR issues or possess otherwise interesting perceptions on the research questions due to their organizational focus, for instance on human rights issues.

All the case organizations of this study are presented in Tables 1 and 2 below. Table 1 includes the cases, which represent business enterprises and Table 2 the cases, which are civil society organizations. I interviewed one person from each case organization, with the exception of one civil society organization, from which two individuals were interviewed due to the suggestions of other interviewees when using the technique of snowball sampling. The names of the case organizations are not revealed. In the tables below, I will refer to the case organizations with the numbers 1-9 and in the analysis part of this study the cases are referred with the letters A-I, all in random order. The cases are referred anonymously in order to retain a sufficient level of privacy for the individuals who have been interviewed for this particular study. The business enterprises are referred as Company A, Company B and so forth (using the letters A-E) and the civil society organizations are referred as Organization F, Organization G, and so forth (using the letters F-I). As two people were interviewed from the Organization H, these will be referred to as interviewee 1 and interviewee 2.

Table 1 Case Companies

| Company | Industry | Interviewee | Employees (2015) | Turnover, million € (2015) | Interview date | Interview situation | Interview duration |
|---------|----------|-------------|------------------|----------------------------|----------------|---------------------|--------------------|
| Company 1 | Food | Corporate Responsibility Manager | ~1900 | ~905 | 24.2.2016 | Face to face | 79 min |
| Company 2 | Textile & fashion | Sustainability Manager | ~500 | ~96 | 4.3.2016 | Face to face | 30 min |
| Company 3 | Forest, energy, paper, pulp | Director, Responsibility Development & Support | ~20 200 | ~10138 | 18.3.2016 | Face to face | 47 min |
| Company 4 | Retail | Corporate Responsibility Specialist | ~20 000 | ~8679 | 21.3.2016 | Face to face | 41 min |
| Company 5 | Clothing | Corporate Responsibility, Communication and PR | ~460 | ~45 | 13.4.2016 | By phone | 39 min |

Table 2 Case Organizations (CSOs)

| Civil society organization | Main field of work | Interviewee | Interview date | Interview situation | Interview duration |
|---|---|---|---|---|---|
| Organization 6 | Human rights | Executive Director | 26.2.2016 | Face to face | 65 min |
| Organization 7 | Global develop-ment | Advisor | 17.3.2016 | Face to face | 60 min |
| | | Advisor | 18.3.2016 | By skype | 46 min |
| Organization 8 | Protection of children | Expert in CSR | 21.3.2016 | Face to face | 46 min |
| Organization 9 | Human rights | Executive Director | 13.4.2016 | Face to face | 40 min |

# 4 FINDINGS

In this chapter I will present the findings of the research. After I had carefully gone through the research data, I started to notice the most commonly used discourses. All in all, I found seven (7) different discourses, five (5) of them concerning CSR and corporate responsibility on human rights and two (2) on firm-CSO co-operation in terms of CSR. These discourses arose from the language use of the interviewees and represent the perceptions and thoughts that the interviewees possess about these particular topics. Interestingly, I realized that the discourses used by firms and CSOs differ from each other when it comes to CSR and corporate responsibility for human rights but then again, when discussing firm-CSO co-operation, the emerged discourses were the same by firms and CSOs. In this chapter I will hence first focus on exploring and interpreting the discourses that arose concerning CSR and corporate responsibility for human rights and secondly concentrate on the discourses on co-operation. The actual comparisons of these discourses will be discussed further in the upcoming chapter 5.

According to the interview structure, as already explained above in chapter 3.4, the themes of the interviews were roughly divided into three. In other words, initially the interviews were structured so that the discussion between the interviewer and the interviewee first related to CSR, secondly to corporate responsibility for human rights and lastly to the co-operation aspect between CSOs and firms. However, in this chapter the findings of the research are divided into two different categories so that the discourses on CSR and corporate responsibility for human rights are analyzed together whereas the discourses on firm-CSO co-operation are explored separately from these two. This is due to the fact that already during the interviews and later when I was analyzing the research data, it became clear that in fact the interviewees were actively using the same discourses when it came to CSR and more specifically to corporate responsibility for human rights. Hence, for this reason I will now touch upon the aspects of CSR and corporate responsibility to respect human rights simultaneously when describing the emerged discourses. Another reason, why I feel that it is natural to deal with the discourses on CSR and its human

rights perspective together, is that the interviewees did not take these two themes as completely separate or distinct from each other but rather as overlapping entities. Moreover, this is probably due to the fact that corporate responsibility for human rights can be seen as an integrated part of the social aspect on CSR, as was described in the theoretical background of this study.

## 4.1 Discourses on CSR and corporate responsibility for human rights

In this chapter I will concentrate on the discourses on CSR and corporate responsibility to respect human rights. Altogether I found out five (5) different discourses that the interviewees mainly used in describing their perceptions on these particular themes. Interestingly the discourses used by the representatives from the selected case companies differed from the ones used by the representatives from the CSOs. From the interviews with the case company representatives emerged three main discourses on CSR and corporate responsibility to respect human rights. I have named these discourses as follows: DNA Discourse, Process Discourse and Complexity Discourse. Then again from the interviews with the CSO representatives arose two different discourses, which I have named as the Legal Discourse and the Impact Discourse. I have chosen the name for each discourse so that it would describe the characteristics and contents of that particular discourse as accurately as possible. In this chapter I will first introduce the tree discourses emerged from the interviews with company representatives and then change the focus to the discourses that arose from the interviews with the CSO representatives.

### 4.1.1 DNA Discourse

From the interviews with the case companies, clearly arose one main discourse when the representatives discussed the concepts of CSR and corporate responsibility to respect human rights. I will call this discourse as the DNA Discourse. In fact two of the five case companies used the exact word DNA when describing the role of CSR for their company and all five case companies represented CSR and their company's responsibility to respect human rights as part of their identity and something naturally essential for their business. In other words, corporate responsibility was represented to be a very internal part of the everyday life of the case companies. The concept of CSR was often constructed by referring to the company's core values and identity.

 The DNA Discourse emerged especially when the case companies described the role of CSR in their overall business operations. Responsibility was seen as something truly significant, existing in the core of their business. Companies explained the definition of CSR in relation to their own operations and framed corporate responsibility as something that should be present in everything that the company or its individual employees are doing. Representative

from Company A for example said: *"Responsibility is taken into consideration in everything we do, we are devoted to it"*. Similarly Company D's representative noted that *"It (corporate responsibility) is not some kind of an add-on, but it is a way we want to do things."* In other words, companies represented CSR as an integrated part of their business operations and daily activities and convinced that CSR is not a separately added function. Company C's representative said that responsibility has been part of their identity from the very beginning. They also noted that in fact CSR as a concept came later to describe something that they felt they have always been pursuing. Furthermore Company C's representative explained that responsibility is one the core values of the company and has therefore played a significant role in the history of their company. Company B's representative regarded their company strategy already itself being a very responsible one. They mentioned that the company does not have a separate responsibility strategy but rather responsibility is integrated in all of their activities through the company's strategy. Company B's representative further added that responsibility is just something that they see as a reasonable thing to do.

Interviewee from the Company A noted; *"CSR is something that should be seen in the work of each and every employee of the company. Of course in different ways, but it should be part of the everyday life of everyone in the company"*. This particular quote illustrates how responsibility should not be taken as a separate function inside the company, but rather as an integrated part of the everyday life of the company and its employees. Also Company C's representative noted that their responsibility strategy goes hand in hand with all of their business operations. Similarly to the way that the case companies represented CSR, they also represented their corporate responsibility to respect human rights as a natural part of their business. All five case companies highlighted that they of course take human rights into consideration in everything they do. Company E's representative for instance noted that *"Of course they (human rights) are important and we want to respect human rights in everything we do."* and Company D's representative similarly said that *"Well of course we respect (human rights), after all it's obvious."* It became clear from the research data that all case company representatives constructed an image that human rights are significant for their business and something that they obviously do respect. In some cases, the interviewer even felt that it is silly even to ask about the companies' views on human rights as to respect them was so evidently part of the companies' DNA and core values. Company B's representative made a comment that helps to understand the way how most of the case companies understood and constructed the concept of corporate responsibility to respect human rights. Company B's representative noted that: *"For a western company, it feels, that many of them (human rights) are truisms. That it is absolutely clear that human rights are being respected."* They added that sometimes in European countries human rights are taken as such issues, which do not need specific attention, as it is so very clear that human rights need to be respected. This comment helps also to understand the reasons why companies often pursue the DNA Discourse when it comes to identify their relation to corporate responsibility for human rights. The respect for human

rights is easily taken for granted and seen as a truism, an inseparable part of the identity of the company.

Many case companies defined CSR by referring to the traditional triple bottom line thinking, where CSR is divided into three different, yet overlapping spheres of environmental, social and economic performance, which then together assure company's sustainability. Company E's representative for instance defined their responsibility as follows: *For us it (responsibility) signifies that we respect the environment and people in everything we do and that we naturally want to be responsible for the economic, social and ecologic impacts of our own actions. It has been part of the DNA of our brand from the very beginning"*. Also interviewee from the Company B defined CSR in terms of the traditional triple bottom line; seeing corporate responsibility involving three different aspects: the economic, social and environmental dimension. Company D's representative regarded responsibility as a way to realize their company mission. Company D's representative further noted that the people-planet-profit-thinking is still a very useful way to understand corporate responsibility.

The interviewees made notions about company's stakeholders mostly in two different contexts; firstly referring to the impacts that the company has on their different stakeholders and secondly, referring to the actual reasons for the firm to pursue corporate responsibility. When the case companies talked about the impact that they have on their stakeholders, they often also related it to the triple bottom line thinking, highlighting the people, planet, profit –thinking. Company A's representative for example noted that *"It (CSR) is about the company taking different stakeholders and their hopes, the environment, and the company impacts, both positive and negative, into account in their business operations."* As noted, in addition to the impact aspect, the research data showed that the case companies highlighted their different stakeholders in explaining initial motivations and reasons for companies to develop their actions and processes in terms of corporate responsibility further. Company E's representative for instance noted, that they constantly need to follow their stakeholders, consider what is important to them and then take it into consideration in the company actions. Similarly Company D's representative referred to *"dialogue"* between the company and its stakeholders in order to understand how others understand corporate responsibility. Company A's representative saw media, consumers and investors as significant factors influencing the company to increasingly put emphasis to CSR as all of these actors are more and more interested in corporate responsibility. Also interviewee from Company B noted that investors and consumers are increasingly interested in responsibility issues. Company C's representative then again saw that their motivation for developing CSR further derives from *"the desire to operate in an open way and to be open and trustworthy for the consumers."*

All in all, when using the DNA Discourse, the companies represented CSR as something that is an inseparable part of their business and that exists in the very core of their company's identity. In addition it was clear that the DNA Discourse highlighted CSR as something that should be visible in the companies' everyday business operations. The DNA Discourse was used mostly when

companies were describing their values and what they believe in rather than in situations where the company explained about their practicalities in terms of CSR and human rights, in which cases companies rather pursued the Process Discourse or the Complexity Discourse, both of which will be presented in the upcoming chapters.

## 4.1.2 Process Discourse

In addition to the DNA Discourse, two more discourses emerged from the interviews with the case company representatives. The one that I will introduce first, represented CSR and corporate responsibility for human rights as part of a longer concrete developmental process. Hence, I will call this discourse as the Process Discourse.

In the research data, the company practices focusing on CSR and human rights were described as developmental steps and something that was under constant development rather than being static by nature. Companies highlighted the ongoing developments in their CSR. For instance Company A's representative did this by referring to small significant steps and sometimes slow but essential progress. Company A's representative noted that human rights issues are something that you cannot deal with at once, but they are part of an ongoing work in progress. The Process Discourse emerged mainly when case companies were describing the different practical processes, which they do in relation to CSR and especially in terms of monitoring and evaluating their human rights impacts. All five case companies, highlighted different auditing mechanisms in human rights evaluations. The auditing mechanisms, as being very concrete ways of dealing with human rights evaluations in their supply chains, were represented as practical tools to succeed in their work for corporate responsibility for human rights. Company E's representative for instance noted that: *"We are now increasingly focusing on taking the transparency further and taking the audits to the next level"*. In other words, Company E is planning to include to their audit practices also other actors from their supply chains than just their closest partners.

What also emerged from the research data when it comes to audit processes was the notion of awareness. Companies noted that even though they try to make their best to assure that all human rights are respected in their operations, they could seldom be absolutely sure. Company A's representative for instance noted that *"Even though you try to do everything perfectly, to verify and audit everything, still there can always be something"*. This is also linked to the third emerged discourse as in fact the awareness, or maybe more specifically the unawareness or uncertainty, of what is happening in the other end of their supply chains was something that was often highlighted in the Complexity Discourse, which is the focus of the upcoming chapter.

The Process Discourse also represented the work of the companies in terms of human rights involving different positive impacts. Companies highlighted that even small improvements are something that you need to be content with, as the actual large scale changes do not happen in a minute. In other

words, the development in terms of human rights issues or other CSR practices more generally is a slow process that requires persevering motivation and work. Company A's representative for instance noted that being aware of what is happening or being able to improve the conditions even in one specific factory, should already be considered as progress. Similarly the representative from Company B argued that: *"Then again, changes, even though a lot of things are being done, those changes may happen so very slowly, it may take so much time its painful"*. In other words, we can say that the Process Discourse highlighted specific moments of success in terms of development as in the end these developmental steps are the actual building blocks of larger scale progress and development. In addition, in the Process Discourse, the corporate responsibility to respect human rights was represented as a chain of practical duties, which together gradually will build up more responsible ways of doing business. Companies also noted that responsibility work is a process without an ending and that it is something that the company can really never devote too much into.

Furthermore, the Process Discourse also highlighted the actual impact ability of the companies. Many case companies saw themselves as rather small players in the global market place and therefore saw similarly their impact abilities rather restricted. For instance Company C's representative noted that: *"in a global perspective we are still a very small actor"*. In relation to this Company D's representative talked about prioritization and highlighted that they do not have the ability to focus on everything with the same resources, but rather they need to evaluate where they could have the possibility to create the most significant impacts. They noted: *"We must define where we can achieve the most impact"* and *"We cannot round upon each and every raw material with the same operational power"*.

In the Process Discourse human rights violations were often represented in different categories rather than one coherent homogenous group. The research data showed that the case companies do not accept any grave human rights violations in their supply chains but they do acknowledge the fact that smaller and less serious human rights violations with smaller impacts may occur. For instance Company E's representative noted that *"Well continuously some type of shortages do appear from the audits, for instance concerning safety or working overtime, but nothing serious."* Similarly, Company D's representative assured that no grave human rights violations had been found from their supply chains but audits have showed shortages in smaller issues, such as in the contracts of the factory employees. The categorization of human rights violations also links to the approach how companies evaluate their own human rights situation. The current human rights situation was not seen as a stagnant reality but rather as one phase of a larger practical developmental process.

The Process Discourse was also interlinked with other already existing texts on business and human rights and CSR more generally. Therefore we can say that the Process Discourse, as very much focusing on the actual practicalities that the companies were pursuing in terms of human rights and CSR, was heavily interconnected to international norms and principles. The intertextuality of the Process Discourse is visible in the ways in which the case company representatives often based their views on human rights and CSR on different

internationally known texts. Most frequently from the research data emerged notions of the International Human Rights agreements; such as the Universal Declaration for Human Rights, or the ILO agreements. Moreover, most case companies made argumentations leaning on the UN Global Compact and the UNGPs. Also few of the case companies mentioned the new UN Development Goals and noted that these have been taken into considerations when planning their current responsibility goals. For instance Company B's representative noted that: *"Right away when they (UN Development Goals) were passed, then we immediately started to familiarize executive groups with them and discussing, as there are 17 of them (Goals), which are the kind of priority areas for us"*. Intertextuality offered a basis for the case companies to frame their views but none of the case company representatives touched the different international texts in a more profound way in their representations in terms of human rights and CSR. The international agreements, principles and norms were left more to a level of mentioning them as important ones.

To shortly conclude, the Process Discourse constructed an image of companies' responsibility work and its human rights aspect as an ongoing process towards development and highlighted the positive impacts and progress of their actions. The companies also framed their CSR activities and corporate responsibility to respect human rights in relation to international texts, such as commonly known guidelines on CSR and international agreements on human rights.

### 4.1.3 Complexity Discourse

The third main discourse, which emerged from the interviews with the case company representatives, is characterized by its focus on uncertainty and complexity. CSR and corporate responsibility for human rights were represented as challenges. Hence, I will call this particular discourse as the Complexity Discourse.

The actual human rights impact of the company is hard to witness and evaluate. This is for instance due to the length and complexity of the global supply chains of today and the immense amount of different products that one company may be selling. The awareness of the complexity of the supply chains was clearly visible in this specific discourse. It can also be said that this particular discourse is more related to the Process Discourse than to the DNA discourse. When the DNA Discourse stayed more on an idealistic level of integrating human rights aspects and CSR to the everyday life of the company and to their core values, both the Process Discourse and the Complexity Discourse represented CSR and especially the corporate responsibility to respect human rights more of a pragmatic question on how to work with these issues realistically in everyday business. When the Process Discourse focused on the path to more responsible business behavior and the actions and mechanisms, which generate positive and successful impacts, the Complexity Discourse highlights the challenges that exist in the process of becoming more responsible. In other

words, the Complexity Discourse represented human rights issues as being something complex and challenging to deal with.

All five case companies noted that challenges exist related to global supply chains. Company A's representative for instance noted that the realization of corporate responsibility to respect human rights is actually very challenging due to the global supply chains. The uncertainty of what is happening in the other end of the supply chains is a crucial challenge for companies. However, in order to develop their responsibility in terms of realization of human rights, Company A's representative saw that co-operation with different actors may be something beneficial. With co-operation, Company A's representative referred to co-operation with other business enterprises, civil society organizations and state authorities. Also Company D's representative noted that due to the complexity and length of the supply chains it remains challenging to know the origin of each and every product. In other words, the uncertainty of the origin makes the practical work involved in assuring the corporate responsibility to respect human rights very challenging. Then again Company E's representative said that challenges exist when the supply chain is very long and their company has a contractual relationship only with the first party of the chain. However, Company E's representative also pointed out the opposite situation where they did not see any challenges related to the human rights issues at the supply chain: *"When the risk is right there at the factory, then we know very well what is going on there"*.

Some company representative mentioned cultural differences as a factor that makes human rights questions challenging. For instance Company B's representative gave an example of a situation where an individual factory employee wants to work long hours, but then again the company itself wants to respect the ILO agreements. Similarly Company C's representative said concerning the other end of the supply chains that: *"We are not there all the time and the cultures of the countries where we operate are so different"*. The geographical remoteness was often represented as a concrete challenge in evaluating the company's human rights situation. For instance Company D's representative highlighted the fact that most issues linked to corporate responsibility for human rights are happening very far. Furthermore, Company D's representative noted that: *"So many issues are something that we cannot directly affect but rather we should find those indirect methods. To develop these is then again rather challenging."* In other words the Complexity Discourse highlighted many very practical issues linked to the nature of the global supply chains that influence the realization of corporate responsibility to respect human rights. Company A's representative noted that even though they try to do as much as they can in terms of CSR, of course there might always be some issues for instance in their supply chains. *"You can never be completely sure"*, Company A's representative said.

All five case company representatives highlighted also different auditing mechanisms in terms of evaluating their human rights impacts, as was already noted in the previous chapter. However, they also noted that even though a lot of efforts are made in terms of auditing, still they might involve challenges as well. For instance, Company A's representative noted that one could question

and evaluate for example whether the auditing situation has been an authentic example of the actual working conditions. Also Company C's representative had similar concerns on the auditing processes and highlighted that the auditors are individuals who create their own perception on the issues. In other words, there is no complete certainty on what is actually happening in the audits. Very closely linked to the issue of uncertainty, is the notion of awareness. Most companies mentioned awareness and consciousness in terms of human rights issues. They noted that they naturally do not want to be part of harming anyone's rights. Company E's representative for instance highlighted that: *"Of course we do not want to be consciously involved in anything that would weaken someone's human rights."* It could be said that the lack of information influences the level of awareness or unawareness of the companies. Hence it can be argued that one of the ways to decrease uncertainty among companies in terms of human rights issues would be to increase the knowledge and awareness of what is actually happening in the supply chains.

All in all, the Complexity Discourse highlighted the challenges and uncertainty in terms of CSR and the evaluation and realization of corporate responsibility for human rights. The Complexity Discourse represented the realization of human rights as something challenging due to issues such as geographical remoteness and cultural differences, which can be seen as naturally linked to the nature and characteristics of the global supply chains of today. Furthermore, the importance of being aware was highlighted in order to better understand the realities of the other end of the supply chains and to further impact their human rights situations.

### 4.1.4 Legal Discourse

Two different main discourses emerged from the interviews with the representatives from the CSOs. I will first concentrate on the discourse, which I have named as the Legal Discourse. In this particular discourse, CSR and corporate responsibility for human rights were seen in broader terms than only as firms' voluntary actions. Interestingly the focus in this discourse turned very clearly from firms to states. In order to guarantee a more responsible behavior by business enterprises, the Legal Discourse highlighted the state responsibility to create a more elaborate and binding legislation in terms of corporate responsibility in general and more specifically in terms of corporate responsibility to respect human rights.

Organization F's representative for instance pointed out that whether firms act in terms of legislation is actually the responsibility of states. The state itself possesses the role of ensuring that each entity operating inside its territory is following the rules set out in the legislation. Organization F's representative continued that this is something that should be obvious, but in fact in their opinion, the legal perspective is completely missing from the current CSR discourse. Similarly the representative from Organization G embraced the essential role of legislation in terms of corporate responsibility but then again pointed out also the challenges connected to this: *"corporate responsibility is largely real-*

*ized when firms operate according to legislation, but of course not all countries have such good legislation, nor law enforcement, and this naturally creates problems."* Also the interviewee 2 from Organization H highlighted the state's role and noted that: *"Well the primary responsibility to protect human rights is on the state, and for that reason also we are talking about legislation, as it is on the responsibility of the state, that firms respect human rights".* Organization F's representative clearly regarded, that only by obeying the law, companies might from their part impact the realization of human rights. Then again the representative from Organization I noted that companies could have an important role in influencing the governments in the countries they operate in, so that those particular governments would improve their legislation, implementation and monitoring in terms of protection of human rights. They noted that the role of companies is to work in much closer co-operation with the employment authorities of each country where they operate in and from their part to influence the elimination of corruption that often stands in the way of law being obeyed. The representative from Organization I further said: *"Forerunner companies are of course needed, and also practical actions, but still the main goal should be that the states are the ones taking the responsibility. But as long as that is not happening, then of course the companies do play a role."* In a similar manner, the interviewee 2 from Organization H said that when Finnish firms operate in countries where the state is unable to fully commit to the protection of human rights of its citizens, in these cases, the Finnish legislation should come to the picture. They referred to state's *"global responsibility"* and argued that: *"Finland has a responsibility of the actions of Finnish firms and in Finland we should be able to control also Finnish firms' business operations happening also outside the borders of Finland, so that for instance due diligence would be made obligatory for companies operating outside the borders of Finland. ".* Also the representative from Organization F pointed out that: *"If due diligence would be better written to the Finnish legislation, and also to the procurement law, exactly this kind of obligation that it would concern all of their procurement, then of course firms would have in a way stronger obligation towards the whole supply chain."* These quotes hence clearly illustrate the hope for a more binding legislation in terms of the due diligence process, enforced in the UNGPs, in order to assure the practical realization of corporate responsibility for human rights. The interviewee 2 from Organization H further noted that the due diligence process should be a standard part of firms' operations as well as genuine, also risk-focused, reporting on their due diligence process. It is clear that the case organizations highlighted the state as the main actor in the Legal Discourse but in such environments where the state, in which territory the company is operating at, is itself failing in its responsibility to protect human rights, the corporate responsibility for human rights broadens. The representative F further pointed out that in fact very good legislation exists in most countries but then again the subcontractors of the companies are simply not respecting it. They also pointed out that firms do have obligations that derive from international law, referring to the ILO agreements as well as to international economic and social rights.

While analysing the Legal Discourse further, I noticed that in this particular discourse, the representatives from the case organizations wanted very

much to bring forward the idea of what CSR should not be and what the concept does not represent for them. The Legal Discourse highlighted the idea that such issues, as voluntarism and charity, should not be represented as essential parts of CSR. In fact many case organizations' representatives, while using the Legal Discourse, explained their views by bringing forward opposite examples, which helped to understand what their perception is not and hence making the core characteristics of the Legal Discourse clearer. The interviewee 2 from Organization H noted for instance, that the voluntary charity-based responsibility is exactly what their representation of CSR is not. In addition the interviewee 2 from Organization H, linked to their definition of CSR the binding nature of responsible corporate behavior, hence highlighting the need for advocacy on currently existing legislation. Organization F's representative explained their point of view on CSR and how the focus on CSR related discussions is at the moment misleading: *"This is what the discussions are lacking; that firms have the responsibility to obey the law. We are just talking about how firms are partners and this and that. In fact, in my opinion, the focus is too much on the firms."* According to this quote, we may say that the representative from Organization F sees that the current discussions on CSR create the impression that the firms are in the core of CSR issues. This is however not the case, according to the representative from Organization F, as the core issues are of legal nature. *"I just think that the highlighting of law is what the discussion is lacking",* the interviewee from Organization F continued. In other words, Organization F's representative saw that the problem lies in the fact whether firms obey the law or not.

The Legal Discourse clearly pointed out the challenge related to the voluntary nature of CSR. In fact the approach that emphasizes the voluntary and non-binding nature of CSR, can be understood as a rather opposite approach to CSR, when comparing to the Legal Discourse. Furthermore, as the Legal Discourse focuses primarily on states' responsibility to create and enforce legislation that would guarantee a responsible business behavior by companies, the state is clearly represented as the core actor in this particular discourse. Companies then again can be seen only as secondary actors, operating under the power and influence of states. Generally speaking the approach that highlights the voluntary nature of CSR often represents companies as the core actors in CSR. When pursuing CSR from that perspective, firms also possess the power position in CSR, as firms themselves can decide what they devote into and what do they prioritize in terms of CSR and human rights.

For instance Organization I's representative regarded the challenge in the field of CSR being its non-binding nature and pointed out that even though some firms may benefit from acting in a responsible manner, still many others are not pressured to do so and due to the voluntary nature of CSR can continue their business as usual. Organization I's representative noted that: *"It is great that many firms get a competitive advantage when acting responsibly but not all firms need to do that and they also might not necessarily be at all expected to do so".* Organization F's representative said that today the legal approach to CSR still seems to stay in the background; *"They (companies) go around it, talking about some slick responsibility and then they fund a little bit of this and that."* Again using the contrary

as an example, the representative from Organization F demonstrated how the Legal Discourse of CSR is not as common as it should be in their opinion. They illustrated how companies can circle around the real issues that should be seen in the core of CSR and focus on individual responsibility programs that are voluntary by nature. According to the representative from Organization F, *"it is the term social that is misleading as it still lacks the idea that these issues are of legal nature"*. Furthermore, referring to the UNGPs, they added that the direction that the UN has now taken with the Business and Human Rights initiative is the right one as the discussion should on their opinion focus merely on *"business and its relation on human rights"*.

The representative from Organization F criticized that in Finland the state is not being active enough in enforcing corporate responsibility to respect human rights. According to them, instead of being a forerunner, currently Finland has more of a tendency not to act before it is already a must. Furthermore, the interviewee from Organization F saw that this type of development has only been highlighted during the current government. The interviewee from Organization F also hoped for more internationally binding treaties in terms of corporate responsibility to respect human rights. They saw that without a strong legal requirement, things would not probably change for the better. However, interviewee from Organization F also recognized that there are very good arguments opposing the creation of new international treaties. They explained how the UN already now is lacking resources and has challenges in overseeing and monitoring current international treaties and therefore there is no room for more international instruments that again need monitoring and controlling. The state's role came across also in relation to the Round Table Discussions organized by the Ministry of Economic Affairs and Employment in Finland. Linked to these discussions, Interviewee 2 from Organization H pointed out that state's role is also much more than only being a facilitator for discussions and dialogue between different actors: *"It is good there is dialogue. But dialogue alone is not enough. The state needs to also act, create regulations and instructions."* Furthermore, the interviewee 2 from Organization H gave the following example of the state's recent actions in terms of corporate responsibility to respect human rights in the context of Finland: *"When Finland drafted the National Action Plan for the implementation of the UN Guiding Principles on Business and Human Rights, the essential demand by the civil society organizations was the due diligence requirement, which then did not go through."* This illustrates the disappointment that civil society had on state's action in this particular case. Also Organization F's representative criticized that even though the initial process on the National Action Plan for the implementation of the UN Guiding Principles on Business and Human rights was taken as something positive, the process is however not actively being continued or enforced by the state. Moreover, Organization F's representative wished that Finland would take a more active role in the European Union concerning the creation of internationally binding instruments in terms of business and human rights. At the moment, they said that Finland is actually being one of the states to slow down the development.

To conclude, the representatives from the case organizations highlighted the fact that the primary responsibility to protect human rights belongs to states. This seems also to be the reason why the Legal Discourse on business and human rights highlights that the primary focus should be on state responsibility and legislation before dealing with the responsibility of companies to respect human rights. Hence the Legal Discourse changed the traditional power position in CSR and corporate responsibility to respect human rights held by firms and created an image of firms as secondary actors operating under the influence of states. Interestingly, the intertextuality in the Legal Discourse was often related to the international sphere, in other words, to the international treaties and recommendations. The interviewee from Organization F pointed out that the reason for this could perhaps also be traced back to the human rights actors. *"It may also be partly a delusion created by the human rights actors, that we talk too much about the level of international agreements, whereas in stead we should be talking about respecting national legislations"*.

## 4.1.5 Impact Discourse

In addition to the Legal Discourse, also another discourse emerged from the interviews with the CSO representatives. Most case organizations highlighted that today firms possess a very significant and substantial role in the society. For this reason also the impact, either positive or negative, that companies may have on their surroundings was also regarded essential. The representatives from the case organizations often looked at CSR and corporate responsibility to respect human rights through the perspective of impacts. Hence I will call this particular discourse as the Impact Discourse.

Simultaneously when recognizing the fact that companies are more and more important actors in the world, the case organizations saw various challenges linked to the impacts of this development. For instance the representative from Organization G noted that *"as we live in a global market economy, the role of firms in terms of human rights and development is a very central one and it has a lot of positive for instance in creating commodities and such, but always there is also the possibility that in different phases of the operations contradictions may occur"*. The interviewee 1 from Organization H recognized firms' specific role in society, but regarded that also firms need to act in a responsible and ethical manner. According to them, CSR departs from the idea of respecting human rights. Organization I's representative saw a challenge in the speed and scale that companies have internationalized during the last decades; companies are increasingly international, even global, and their sphere of influence has become wider. Simultaneously however, the field of CSR has been slow to respond to the challenges that the new circumstances have created and lacked solutions to tackle the negative impacts of globalized markets. According to the representative from Organization I: *"That is the challenge at the moment, that this has (the field of CSR) been moving a bit behind, firms have internationalized with such a speed, all operations are so global now"*.

Many representatives from the case organizations departed from the idea that firms need to first minimize their negative impacts. For instance the interviewee 2 from Organization H represented CSR as a so called *"no harm"* responsibility, where the company in its operations takes into consideration its interest groups with a broad understanding, including society at large and the people that are affected by the company's actions. Clearly this view demonstrates that companies should firstly look at their own operations and their impacts, before creating extra activities and projects that they include to CSR. Idealistically, the most essential in CSR and corporate responsibility to respect human rights is hence the ability of companies to do "no harm" in their core business operations. When defining CSR, also Organization I's representative regarded the minimization of negative effects, as the starting point for corporate responsibility: *"First of all, firms should minimize all of the negative impacts that they cause. This is the most important. Only thereafter companies should start reflecting what type of positive things they can do."* Organization G's representative highlighted in CSR the ability of a company to take into consideration the impacts of their actions, both short-term and long-term ones. They also raised the issue of not only direct impacts but also indirect impacts that companies may have. Organization G's representative noted that in countries where companies act according to legislation, CSR is realized more easily but then again in countries where the enforcement of legislation is poorer, the corporate ability to evaluate its impacts on human rights becomes more important. The interviewee 1 from Organization H noted that a firm's development impact in a certain country might be very powerful, both positively and negatively. A firm may for instance play an important role in creating jobs and therefore be vital for the country's human rights development. In addition a firm may act in an exemplary manner and hence have a domino effect to its environment. However, firms' human rights impact may also be a very negative one, often due to the issues in their supply chains. Through unethical behavior in their value chains, firms may have a negative impact to the local development in a certain country or area. The interviewee 1 from Organization H further noted that the challenges that are traditionally highlighted, such as the working conditions in supply chains, should not be regarded as the only human rights issues that companies are dealing with. For instance firms' tax operations and transparency questions are major issues affecting human rights, when not dealt properly.

As noted above, all of the case organizations regarded CSR and corporate responsibility to respect human rights as a very timely topic. Especially the social sphere of CSR and the human rights aspects of responsible business behavior are getting more attention. This was also illustrated by the interviewee 1 from the Organization H, who noted that: *"There are constantly more and more discussions about human rights in business and the linkages between the two. A couple of years ago you could not even hear companies talking about human rights or their human rights impacts, you just did not even hear about it."* All four case organizations also saw that in general Finnish firms are more and more interested in responsibility issues. The case organizations also evaluated that there is an increased interest in corporate responsibility in the current public debates. The

interviewee 1 from Organization H linked the increased discussions on CSR to the simultaneously growing interest on corporate responsibility from the side of customers and investors. In other words, both customers and investors are expecting, even demanding, more from companies than earlier. The interviewee 1 from Organization H illustrated this type of development with an example that especially foreign investors may be very demanding when it comes to corporate responsibility to respect human rights, as they see even small corporate link to human rights violations as a possible business risk. The interviewee 2 from Organization H noted that the increased level of public debate on CSR is visible also in the parliamentary level, where there seems to be nowadays more interest to CSR than before. One reason can be found, according Organization G's representative, from the latest transformations in the development field; the budget cuts to development co-operation and the extra funding offered to Finnfund, a Finnish development finance company. These have from their part sparked discussions concerning corporate responsibility in the parliamentary level. The interviewee 1 from Organization H however pointed out that even though there are more and more public discussions surrounding the field of CSR and business and human rights, in practice it is another thing: *"The big challenge is still how to scale it (CSR) up even more inside the organizations and how to make it (CSR) in practice."* Hence, solely the increased discussions about CSR and business and its relation to human rights are not enough by themselves, but instead the field should be more focused on continuing to move from words to actions. It could be noted that firms are definitely not alone with their CSR but also other actors, such as international organizations as well as CSOs play an active role in trying to impact the field of CSR. Organization G's representative also said that firms have an increased understanding that they need to be in dialogue with civil society, both in Finland and internationally, including the actors from the global south. They saw that firms should not deal with the questions of corporate responsibility alone.

Especially Organization I's representative and the interviewee 1 from Organization H highlighted the value of the strong commitment of the company management to respect human rights. In addition, both organization representatives commented that human rights issues should not be the job of individual CSR professionals alone but the whole company should see them important. The more committed the company is in reality to respect human rights, the easier it is to be enforced in practice. The interviewee 1 from Organization H saw that respecting human rights should start from the company's very own activities and strategy. Organization I's representative saw commitment as the first and foremost step in taking human rights into account in their operations. Only thereafter, can the company start to consider how is the human rights situation in reality, what are their priorities and how can they, through their own actions, make an impact. The representative from Organization I noted that: *"The more committed (to human rights issues) the company really is, so that it wouldn't be only that there is that one CSR person who is running the things, but that they (human rights) would be seen as important issues."* The interviewee 1 from Organization H said that together with the strong commitment comes the fact that

there needs to be enough resources to enforce the respect for human rights. Human rights cannot represent only a question of image and brand but firms need resources and expertise on human rights issues. In addition, the workforce needs to be offered training in terms of human rights in order to really understand what human rights actually mean, and what eventually are the company's impacts locally and internationally. They noted: *"All things must be well resourced, it cannot be a thing that is just added on, that now we take human rights into consideration. People must be trained to understand them (human rights), that what we understand when we talk about human rights, what type of positive or negative impacts we can have on human rights here or far away somewhere else."* Also other case organizations highlighted the essential role of awareness and expertise when it comes to corporate responsibility for human rights. Organization F's representative for instance saw that companies in general lack understanding on human rights and the logic behind the international human rights treaties: *"You need to understand this human rights logic that many companies really do not understand, and maybe they cannot as they do not have the expertise".* Organization I's representative said *"many firms may just say that these (human rights) are not linked to us in any way, exactly that, that you do some critical self-observation".* In other words, Organization I's representative was worried that due to the lack of understanding on human rights issues, some companies may ignore human rights issues or take them for granted. The interviewee 1 from Organization H further pointed out that as the field of CSR has its root in the environmental side as well in reputation management, then again the social side of CSR has only recently been taken into consideration.  In relation to this, the interviewee 1 from Organization H saw that companies might lack expertise and understanding on their development impact and how to measure and monitor them. Organization G's representative saw essential that companies have true awareness of the company's impacts, including the ability to evaluate their impacts in advance, in order to anticipate future risks and impacts. Organization G's representative however saw a current trend in how firms are more and more aware of CSR questions. Organization G's representative noted that one reason to explain this development can be seen in the UNGPs: *"I would say that there is that kind of great and long trend that for instance these Ruggie's principles have managed to highlight that corporate responsibility is one of the core pillars of a good company."* The interviewee from Organization G continued that the UNGPs have also played a significant role in raising awareness of responsibility issues and also linked the actors from civil society more closely to the discussions related to corporate responsibility. In fact most case organizations pointed out the importance of the UNGPs. For instance interviewee 1 from Organization H regarded them as *"fundamental guidelines"*, but noted that the focus should be on how well they actually are implemented.

Organization I's representative pointed out that even though many firms may have a growing interest on responsibility and human rights issues, challenges yet remain, as companies may not be aware of their own responsibilities: *"Firms do not intentionally want to disrespect them (human rights), but it is a matter of whether firms themselves are aware of the challenges and what can they do about*

*them. Unfortunately no individual firm can by itself transform the conditions of a coun-try or save it."* As the quote illustrates, Organization I's representative had a rather understanding perspective on firms' knowhow and responsibilities and the actual sphere of firms' impact abilities. In other words, Organization I's representative did not see that an individual firm would possess such a power position that they could act as a grand change maker when it comes to the general conditions in a foreign country. Then again Organization G's representative was worried that irresponsible business behavior is often made consciously. Organization G's representative illustrated this with an example of how some firms may be part of long-term human rights violations. Hence, according to Organization G's representative, in general we are still far from that type of situation that responsibility based thinking or an approach based on human rights would be a leading force of business behavior. Furthermore, Organization I's representative noted that there is a huge difference between large and small enterprises when it comes to responsibility issues, including their responsibility for human rights. According to Organization I's representative, internationally the idea is that corporate responsibility belongs to each and every company, whether big or small, but in reality especially the largest companies should embrace CSR as due to the size of their workforce, production, and supply chains, the actual significance of their actions and the impact that the company may have is so very immense.

Lastly, it is important to notice, that many case organizations however pointed out, that they are not in the best possible position to estimate whether Finnish companies focus more on corporate responsibility than before. Also the interviewee 2 from Organization H noted that it is hard to know or even speculate whether the increased public discussion has had any concrete impact to the companies' responsibility work in practice. Some of the case organizations saw it problematic how Finnish companies are often taken as one totally homogeneous group. This is however of course not the case. Both interviewee 2 from Organization H and Organization G's representative pointed out, that it is very difficult to evaluate the commitment and interest of Finnish companies to corporate responsibility, as the business sector is such a large entity that includes a lot of diversity in all terms. According to the interviewee 2 from Organization H, there are for instance some multinationals in Finland, which may have the riskiest operations but can at the same time act as forerunners in terms of developing their corporate responsibility. Then again there are a lot of smaller Finnish companies that all differ in size and impact possibilities. In these cases, the commitment to corporate responsibility may even depend on individuals and their own interests. The interviewee 2 from Organization H also pointed out that then again the SME sector has its own challenges and possibilities in terms of corporate responsibility.

Eventually the Impact Discourse can be characterized by its focus on firms' potential impacts on their surroundings. The case organizations represented CSR as a meaningful tool for companies to succeed in minimizing their negative effects. However, the case organizations also recognized companies' restricted impact abilities and the lack of resources, expertise and understand-

ing on human rights issues. From the point of view of intertextuality, most interviewees framed their representations on CSR and human rights by referring to the UNGPs.

## 4.2 Discourses on firm–CSO co-operation in terms of CSR

This chapter focuses on the discourses that emerged from the research data concerning firm-CSO co-operation in terms of CSR and corporate responsibility to respect human rights. I found out that there are two main discourses that the case representatives use when discussing this particular topic. I will call these the Win-win Discourse and the Skeptical Discourse. Differently from the discourses on CSR and corporate responsibility to respect human rights, which were presented in the previous chapter 4.1, the two emerged discourses on co-operation were used actively by both the case companies and the CSOs. In other words, all representatives, no matter whether from the side of business or civil society, shared similar type of language use in their representations on co-operation in terms of CSR.

Before starting with the presentations on the emerged discourses, it should be first noted that in fact firm-CSO co-operation is not an unambiguous concept. I noticed that even though co-operation between firms and civil society organization is seen as a timely concept and is something that is often discussed about, it in fact may have diverse meanings to different actors and be understood in many different ways. The interviewees had varying perceptions on how they understand firm-CSO co-operation. Interestingly the case companies had a simpler and narrower view on co-operation whereas CSOs gave more specific definitions to this concept and also divided the concept of co-operation more clearly to different categories. The possible reason for this can be found from the fact that CSOs regard co-operation also as a possible method for funding. Organization I's representative for instance divided co-operation to three different categories; fundraising, corporate responsibility, and expertise-based co-operation in the CSO's own program work. Fundraising was seen as the more traditional type of co-operation that has already existed for years. The second category includes such co-operation that organizations are pursuing with an aim at helping and supporting firms to develop their corporate responsibility. Then again in the third category, the CSO wants to benefit, in its own program work, from the variety of different expertise that business enterprises possess, as well as provide their own expertise back to companies. According to the interviewee from Organization F, co-operation can be divided to customer relationships and partnerships and then again the interviewee 1 from Organization H divided firm-civil society co-operation in two different types: traditional sponsorship type of co-operation and then the more recent type of strategic partnerships. However, taking into consideration all these different definitions on the concept of firm-CSO co-operation, it should be noted that in the beginning of each interview I asked the interviewees to keep in mind that the focus of

the research is on the social perspective on CSR, concentrating especially on the human rights approach to corporate responsibility, also when discussing on firm-CSO co-operation.

## 4.2.1 Win-win Discourse

In the Win-win Discourse, firm-CSO co-operation was seen as something essential and important and represented as a possibility for mutual gain and benefits. Both parties, companies and civil society organizations, regarded that both have something to offer for the other one. In other words, the Win-win Discourse represented co-operation as a positive phenomenon and a tool for further progress in terms of CSR and corporate responsibility to respect human rights. Furthermore, the Win-win Discourse was about respect on one another and about positive connotations that the two, firms and CSOs, have on each other.

All case companies and civil society organizations highlighted the essential importance of dialogue. In other words, communication and listening to the other party was considered important. Among others, for instance the representative from Organization F saw dialogue as something valuable between companies and civil society organizations. Company D's representative regarded the exchange of knowledge and information very essential in order to increase understanding and also Company B's representative noted that they as a company have an important role in listening to civil society organizations. Company B's representative said that they are doing their job "*together, listening to civil society organizations*". They also pointed out that they have a few partners with who they engage in deeper co-operation. However, it is interesting to notice, that the representative from Company B mentioned that they do not even assume that civil society organizations act as "*silence or quiet partners*" but rather CSOs can act as critical partners. For them co-operation is about communication and dialogue where the company itself does not need to be the ruling party and the benefit of co-operation is to hear different opinions. Company B's representative further noted that: "*Often it might be that through a CSO we might touch upon a certain concern in an early stage, before the situation becomes critical. So we can deal with things in a more anticipatory manner.*" In other words, a company can act more proactively with issues that are of great importance by keeping up a dialogue with civil society. As noted, also most civil society organizations recognized the importance of dialogue. The interviewee 2 from Organization H for instance pointed out that through dialogue and reciprocity, both parties, CSOs and companies, might increase their understanding. For instance civil society organizations can hence better understand the realities of business operations.

From the data emerged also other issues in addition to dialogue that were seen essential by most interviewees. What was clearly highlighted by representatives from both CSOs and firms, were the possible networks, connections and knowhow that can be reached through co-operation. Furthermore, co-operation was also seen as a significant way to increase understanding about the reality of others' work at and about specific thematic issues related to responsibility or human rights. Basically all case company representatives noted

that CSOs might have beneficial networks in the countries of origin of their products. For instance Company D's representative saw co-operation as a fruitful opportunity and noted that they might get support from CSOs. According to them, CSOs might have activities in the countries of origin of company products, hence also local contacts and knowledge, as well as understanding on the local conditions in general. Similarly representatives from Companies A and B noted that CSOs might possess such know-how, for instance in terms of the conditions of risk countries, that companies do not possess themselves. Company C's representative saw CSOs as very natural partners for companies and co-operation as a possibility for mutual benefits. In relation to this, Company C's representative noted that a firm does not necessarily have enough resources nor possess all the expertise needed for detailed human rights related work. To fill in these gaps, Company C's representative saw a good opportunity to benefit from the expertise of civil society organizations. Company A's representative described that co-operation in the best case scenario would be a win-win situation for both. Company C's representative noted that companies might be able to offer visibility to CSOs and to the important issues that these are promoting. Another benefit for CSOs, according to Company B's representative, was that companies could help CSOs to understand the practical side and reality inside business organizations. Similarly, Organization E's representative clearly saw an advantage in co-operation because it enables CSOs to better understand the processes of business enterprises and eventually impact the way these processes are done. This again may have a strong positive impact to the local people and conditions.

Most CSOs recognized that their know-how could serve as a valuable benefit for a firm as their expertise can often be very different from what the company itself has. Both Organization I's representative and the interviewee 1 from Organization H pointed out that civil society organizations have expertise in human rights as well as knowledge of local conditions. Organization I's representative clearly wished that companies would try to benefit even more from the know-how of CSOs. For instance some type of Advisory Boards, where organizations from different sectors could help companies out, could be useful for companies. This would also influence companies to become more aware already in advance and preserve them from potential challenges in the future. Both interviewees 1 and 2 from Organization H noted that civil society organizations have a broad knowledge base on local societies, where as companies may have a weaker ability to understand the local conditions. For instance the interviewee 2 from Organization H said that: *"If we think this from the point of view of realization of human rights, CSOs can be quite a big source of knowledge for firms or an access point to the local community"*. According to the interviewee 1 from Organization H, the cultural contexts in the global south are often more familiar to CSOs who also might have important contacts, that firms may benefit from. Organization G's representative saw that the primary reason for many CSOs to get involved in co-operative relationships in terms of corporate responsibility issues is the fact that companies play such a significant role in societies in general. Hence companies' responsibility to respect human rights and their

impact to global development in a more general level should be seen important. The interest and participation of different actors, including civil society organizations, may enforce the core ideas of CSR. In addition, this may increase companies' understanding and awareness of the complexity of human rights issues, which again, according to Organization G's representative, is something to reach for. Furthermore, Organization I's representative noted that CSOs cannot alone try to advocate and influence issues in terms of CSR, but there is a real need for co-operation with firms.

The Win-win Discourse also embraced the notion that CSOs may possess a lot of thematic knowledge on actual CSR issues and can therefore be valuable partners in spurring companies to respond to current needs and risks in terms of developing their corporate responsibility. For instance Organization I's representative reminded that even though civil society organizations may not necessarily have specific knowledge on the company itself or its industry but then again they might have a broad understanding on the actual CSR related questions. Also interviewee 1 from Organization H noted that CSOs often have a great thematic expertise on specific issues and was very positive about the possibilities and the potential that firm civil society co-operation will have in the future. Similarly, Organization F's representative said, that naturally there might be some possibilities for co-operation in terms of specific thematic issues. In relation to this, Organization F's representative pointed out that successful partnerships could be created when the work is closely linked to the sphere of a specific country's national legislation: *"When one is closer to law enforcement, then, in my opinion, there can be successful and sustainable co-operation."* This perception also links to the Legal Discourse presented above, as the possible path to sustainable and significant co-operation is found close to legislation and law enforcement. According to Organization F's representative, if one wants to impact the conditions in far away regions, co-operation should be done there at the local level, together with the local civil society actors. However, they reminded that this again might be very problematic as often such organizations operating in the field may be in life threating danger. Furthermore, Organization F's representative saw a possibility for co-operation in trying to influence states, such as Finland, to develop a more robust and stronger legislation in terms of corporate responsibility. The interviewee 1 from Organization H then again saw potential for firm-CSO co-operation in relation to the implementation of the UNGPs. In other words, CSOs may offer helpful guidance on how these principles could be incorporated to the actual core business operations.

In addition, the interviewees also mentioned some other specific issues, that they saw beneficial in co-operation. Company A's representative for instance saw extremely important the research conducted by CSOs. Company A's representative highlighted that they closely read and aim at learning from the research done by civil society organizations, in relation to this referring specifically to one Finnish watchdog organization. Also Company E's representative highlighted the importance of the research that is conducted by CSOs as it often offers a different perspective and valuable information that firms may further benefit from. Furthermore, Company A's representative noted that for instance

the challenges in supply chains, cannot be solved alone by the firm itself, but exactly the co-operation between different actors, including civil society, state authorities and local co-operation, is truly essential. Similarly Company E's representative noted that CSOs may raise and represent the workers' perspective, for instance through research in the local level, in terms of issues related to global supply chains.

Many case organizations and companies recognized that in terms of co-operation, there are roughly saying two main types of civil society organizations, so-called watchdog organizations and then again those that can be seen as possible partners for business enterprises. For instance Organization F's representative noted that while some CSOs are focusing on following and criticizing the actions of companies and the state, then again others are working more together in co-operation with companies. According to the representative from Organization F: *"some organizations should stay further away (from firms), as then again so many are married to them"*. For instance the interviewee 2 from Organization H saw the role of watchdog organizations mainly in following and highlighting current issues, in reporting, and in research. Also Company E's representative said that watchdogs are significant actors in researching corporate issues and raising problematic issues to the public. Most interviewees saw that there is room for both types of CSOs and that the work done by watchdogs is equally important as the work done by the ones pursuing partnerships. The representatives from Companies B and C noted that they were pleased how CSOs are challenging companies and raising awareness on specific responsibility related issues. Company C's representative for instance noted: *"From that side (from CSOs), pressure should be created, and flaws should be raised to discussions, it is good for the sake of everyone, if we want change and development and then again consumers and people to be aware of these things"*.

The Win-win Discourse also incorporated the fact that to build a successful relationship is a process that sometimes includes challenges. Organization I's representative noted that to start co-operation can be challenging and time consuming and wished it could be somewhat easier. In the core of relationship building between the two sectors, was how to build trust, openness and understanding. Organization I's representative saw that they had often been the active part in creating co-operation and therefore the question is also about how well the organization can sell their professional know-how to the firm. This is something that organizations can still improve themselves. Furthermore, Organization I's representative saw a challenge in finding the right people to discuss with inside the company or to bring all the relevant people around the same table. Often, co-operation also depends on the individuals and whether the organization finds the most relevant people to be in contact with. Simultaneously when recognizing the potential benefit of co-operation, also the case company representatives saw a big challenge in co-operation in how to find a suitable partner. For instance Company C's representative pointed out that: *"the challenge is to find such a partner to co-operate with, that we could mutually approve the actions of the other one in all ways and that no contradictions would occur"*. Company D's representative noted how in the core of successful co-operation is al-

ways trust, openness and respect. They also noted that: *"You sort of need to trust the willingness of firms to take things forward. But naturally firms as well need to be able to show it; it cannot be something like, well yes, let's put the goals somewhere 30 years from now, and then things start happening. No one would believe that."* This illustrates how CSOs need to be able to trust firms' incentives to CSR but simultaneously firms should show their commitment to CSR and be accountable for their actions. In relation to partnership creation, Organization I's representative also highlighted *"matching"*, meaning that the organization and the company need to match, in issues such as size and common values, in order to develop successful co-operation. Especially significant, for Organization I's representative, was that the organization and the firm would have common values and a real desire to co-operate. They also found it important that the company and their organization would be seen together and act together for a common goal instead of their organization be labeled only as someone that the company is giving an x amount of money for. Some however, saw almost no challenges in co-operation. For instance Company B's representative saw basically no risks or challenges in co-operation with CSOs. Also Company A's representative saw no big risks in co-operation with civil society organizations but then again pointed out that the actual realization of co-operation might be a bit harder and more challenging from the company's side but provided no further explanations for this view.

Most case representatives saw firm-CSO co-operation as a very timely topic. Company E's representative for instance regarded that currently there is quite a lot of dialogue about the co-operation opportunities between firms and civil society organizations. In relation to this they highlighted the Round Table Discussions organized by the Ministry of Economic Affairs and Employment as well as bilateral dialogues between companies and civil society organizations. Similarly, Company C's representative pointed out that there is active dialogue currently in terms of specific themes. Organization I's representative raised up FIBS, Finland's corporate responsibility network, as an excellent platform and actor to bring companies and organization together. In addition, Organization I's representative hoped for more Round Table Discussions organized by companies themselves and saw that companies could truly benefit from CSOs. In relation to the timeliness of the co-operation topic, the interviewee 1 from Organization H saw that for the new generation, human rights questions are more natural and young people have grown in a world where it is more common to be interested in the human rights impact of companies. This is something that, according to the interviewee 1 from Organization H, might have an impact to the path firm civil society co-operation will take and how the field of CSR will develop in the future. The freshness of the concept of co-operation in terms of CSR arose also from the way some case representatives talked about the subject. For instance Organization I's representative pointed out that only recently they have started to think through how they could co-operate with their existing partners in terms of corporate responsibility issues. An example of their recent co-operation is a research project concerning the human rights impacts of one specific industry. They continued that their organization is currently going

through an internal process to clarify what they really understand by firm-civil society co-operation and what they want to prioritize. Even though the process is ongoing, they were quite clear it is in their interest to increase strategic partnerships. All in all, Organization I's representative highlighted strategic co-operation and its opportunities and benefits. *"Our dream situation is that we would find a company with who we could do more than one type of co-operation. We want to have strategic partners, with who we can mutually see potential for different types of co-operation and commitment."* Similarly the interviewee 2 from Organization H described the future of firm-CSO co-operation in general as follows: *"There will be more strategic partnerships, at least with the forerunner companies, who are already doing them, and then again there will be a shift away from the solely charity-based partnerships"*.

All in all, the Win-win Discourse highlighted the positive perceptions and hopes that the case companies and CSOs had concerning co-operation. The Win-win Discourse often concentrated on the impact that co-operation may have. For instance co-operation may enhance understanding and awareness and open paths for further progress, new connections and opportunities. Moreover, the Win-win Discourse represented the "other" with respect and as a potentially beneficial partner. Moreover, the Win-win Discourse embraced co-operation due to the general assumption that two is better than one.

4.2.2 Skeptical Discourse

Another emerged discourse in terms of co-operation was very different compared to the Win-win Discourse. This discourse I will call as the Skeptical Discourse. The use of this particular discourse varied among the cases and especially a few interviewees pursued this Skeptical Discourse more strongly than others. Furthermore, it was interesting to notice that even those case organizations, which were more hopeful and positive about firm-civil society co-operation and mainly used the more optimistic Win-win Discourse on co-operation, did in other moments change their language use to the Skeptical Discourse. Therefore it can be said that these two discourses, while rather opposite, are still not conflicting or exclusionary but instead may exist side by side and used by the same actors. Roughly saying this particular discourse offered two main reasons for why co-operation was seen through a skeptical lens. Firstly, co-operation was represented as challenging due to the skeptical attitudes and negative connotations that the two parties may have on each other. Furthermore, the interviewees raised up such issues as low resources as practical obstacles to co-operation. Secondly, co-operation was represented as a trend or a phenomenon of the current time that does not necessarily have a clearly determined target or even reason to exist. In relation to this, the Skeptical Discourse could be said to depart from the idea that co-operation is done only for the sake of it. Furthermore, some even saw co-operation as a way to distract the attention away from the actually essential issues in terms of CSR and corporate responsibility to respect human rights.

All in all the case organizations had diverse attitudes towards co-operation. While the Win-win Discourse highlighted understanding, respect and a co-operative approach to one another, the Skeptical Discourse was more about distrust and doubt, both towards the co-actors and towards the whole concept of co-operation. For instance the interviewee 2 from Organization H pointed out the following: *"There is of a lot this that, some organizations have a critical attitude to quasi-dialogue; to dialogue that is practiced ostensibly for some cause, and then in reality nothing is changing."* Similarly Organization F's representative said that they were not really interested in firm-CSO co-operation and saw that co-operation has one especially big negative side; so called *"green washing"*. Organization F's representative pointed out that by saying to have co-operated with CSOs, companies may continue their current potentially irresponsible business behavior and not really make any changes in terms of their operations and actions. In other words, Organization F's representative illustrated their doubt and lack of trust concerning firms' real incentives for CSR. The interviewee 2 from Organization H estimated also that there still exist skeptical and negative attitudes towards firm-CSO co-operation in terms of developing corporate responsibility to respect human rights or CSR more generally. Furthermore, Organization F's representative pointed out that the emphasis is too much on companies and civil society actors, which in fact are voluntary actors as well. This shifts the whole conversation away from the actual focus point, which is the relationship between companies and legislation. This perception clearly links the Skeptical Discourse to the Legal Discourse on human rights responsibility and CSR in general, which was explained above. In other words, Organization F's representative saw that the discourse that highlights co-operation shifts the focus away from the legal aspect on CSR and human rights towards another end; towards the aspect embracing voluntariness and partnerships. Organization F's representative further continued that: *"I absolutely do not think that in general CSOs should offer consulting to firms on human rights themes."*

Clearly the Skeptical Discourse recognized that private companies and CSOs might still today have negative perceptions and connotations on each other. Organization I's representative for instance saw that there still exist preconceptions and attitudes on both sides. Interviewee 2 from Organization H noted that there exists a lot of lack of knowledge and misunderstandings by both parties. Similarly, Organization A pointed out that companies and civil society organizations still don't really know each other well enough or do not know the kind of expertise the others have and how to really co-operate together. In addition, they noted that in recent years there has been a bit of distrustful and skeptical attitudes towards each other. Furthermore, Organization I's representative noted that both parties are still a bit nervous with each other. This can be regarded as an obstacle for successful co-operation and according to Organization I's representative, is probably due to such issues as trust. Especially companies might be wondering how openly they can discuss about the company's internal issues. Moreover, Company D's representative felt that firms are often represented in a negative light whereas in reality firms naturally want to develop and take things forward. Company D's representative further contin-

ued to open up their perspective on CSOs in comparison to firms; *"Firms are expected to act very openly, so that they should open all their files, but in fact I see that many of those CSOs, that they have quite hidden agendas"*. Furthermore, Company D's representative noted that; *"There is (in CSOs) more of a style of seeking for problems, rather than looking for solutions."* In other words, Company D's representative hoped for more openness from the side of CSOs and also for a more constructive and solutions-focused approach to deal with responsibility related issues. However, finally Company D's representative also admitted that in Finland the CSOs are functioning quite decorously: *"I would said that in Finland the situation is quite good, that those CSOs are not so terribly aggressive, that we are quite friendly. Here we get along quite well, when comparing to the international markets."*

In relation to co-operation between companies and CSOs, many case representatives raised the question of available resources. Organization G's representative pointed out a rather conflicting notion that as development co-operation funds have been considerable cut, at the same time the Ministry for Foreign Affairs of Finland is pushing for more firm-civil society co-operation: *"I have nothing against the fact that civil society organizations co-operate with business enterprises. But for instance when our (the field of development co-operation) funding has just been cut by 41%, I really don't see that our primary aim is to do firm-civil society co-operation, only for the sake of it."* This demonstrates the rather unrealistic setting that the civil society organizations are currently facing. Governmental funding is being reduced but simultaneously organizations are requested to contribute to corporate responsibility by developing co-operative partnerships with the private sector. Available resources seem to remain as one of the core challenges and it was highlighted by also other case organizations. Organization F's representative had a similar point of view and noted that they have neither willingness nor time to support companies. Furthermore Organization F's representative saw that companies do have resources to buy know-how and expertise on human rights issues if they want to. In addition, they pointed out that while companies are asking for expertise from CSOs, at the same time however, the government is making immense cuts on the funding of these organizations. Similarly the interviewee 2 from Organization H for instance pointed out that CSOs have much lower human resources than business enterprises. The interviewee 2 from Organization H gave an illustrative example of this in relation to the round table discussions organized by the Ministry of Economic Affairs and Employment. The interviewee 2 from Organization H noted that one of the main concerns by organizations was that they necessarily did not have enough human resources to attend these meetings. Then again the absence of organizations might cause frustration for the private sector and the Ministry: *"they are always demanding, but then they won't even show up"*. Organization F's representative felt that many companies have an unrealistic understanding or some type of illusion on the actual resources that civil society organizations possess. Organization I's representative pointed out that even though they are very interested in the potential that co-operation with companies could offer, the scarcity of resources pushes them to prioritize and carefully think through what type of co-operation is the most beneficial for them.

Interviewee 1 from Organization H presented a wider concern for the lack of resources, including not only the case of civil society but also companies: *"The challenge is that there is no money for planning. In practice, if we think for instance SMEs that have a very low tolerance for risks and in general small resources. And then again, civil society organizations, from whom funding in the field of development co-operation has just been cut very much, well there is no extra resources for going to the field and see what we could create together or to review how feasible this idea of ours really is. And this is also a problem for larger enterprises, because they don't necessarily want to invest either, send someone somewhere just to check, when we still don't know whether it will work. This is it, the lack of funds for planning."* This illustrates the perception, that in fact the lack of resources is not alone a problem for civil society organizations but also for business enterprises, both small and larger ones, are struggling with the same type of challenges. The representative 1 from Organization H also noted that civil society organizations are in general fed up with events just aimed at promoting firm civil society co-operation and for bringing these actors together for information changing. Instead what organizations really want is that the conditions and prerequisites for co-operation would be developed so that co-operation would actually be possible to pursue. This perception highlights the need for structural changes in terms of financing and resources, so that potential co-operative relationships could be created in reality.

Even though the case companies in general acknowledged the work by watchdogs as beneficial and important, still some companies also raised criticism. For instance Company D's representative said that the way watchdogs bring issues to the public is not always done *"in a very constructive manner"*. In relation to this, Company D's representative gave an example how watchdogs can focus on a company's specific product, which is only a very small fraction of the company operations as a whole. This relates to the idea that the global realities where companies operate should be better understood; not everything can be prioritized in terms of responsibility. Hence, according to Company D's representative, firms should prioritize their responsibility actions in such focus areas where their contributions would have the biggest impact. Similarly, Company C's representative criticized how in the current responsibility related dialogue in general responsibility is understood in very narrow terms. Hence, Company C's representative hoped for a broader understanding on responsibility and its complexity and interlinkages so that both parties would understand the reality and the bigger picture of responsibility better. Also Company E's representative noted that watchdogs might cause a reputation risk for the company itself but then again saw basically no risks in co-operating with other types of organizations, as long as the goals of co-operation are being thoroughly discussed. Company A's representative noted that there could be more active dialogue concerning the co-operation between firms and civil society organizations. Company A's representative was also hopeful that not only big companies, but also others, would be active in corporate responsibility work.

Additionally CSOs mentioned risks in co-operation, the most commonly mentioned one being the reputation risk. Organization I's representative point-

ed out that they very carefully screen the company they are planning to co-operate with, especially in cases where the co-operation includes external communications and marketing. Organization I's representative regarded the reputation risk being higher for them than for the company, but however was aware that due to the reputation risk the company as well needs to carefully think through with who they want to partner with.

As noted already, the Skeptical Discourse also saw co-operation as a current trend. Organization F's representative noted that civil society organizations are increasingly thinking about new ways of funding their operations, private companies offering a good possibility for this. Organization F's representative saw the development worrisome that the roles of the two spheres are sometimes interlinking too much. With co-operation come however also new challenges, commented Organization F. Linked to this, the interviewee 1 from Organization H noted that generally speaking the role of the private sector in relation to development questions has clearly been changing during the past ten years. Within the course of development, the interviewee 1 from Organization H saw two main trends: firstly, private sector is today regarded as an actor in development co-operation and secondly, the amount of private funding towards development issues has increased. The interviewee 1 from Organization H continued that these trends are global in nature and also the new Development Agenda 2030, launched by the UN in September 2015, takes the private sector into account. According to the interviewee 1 from Organization H, global trends have had an impact also to the way of thinking in the national level in Finland. The interviewee 1 from Organization H pointed out that the current government in Finland is very much encouraging firms and civil society organizations to co-operate. This is visible also in Finland's latest Development Policy, which was published in February 2016. The interviewee 1 from Organization H pointed out that Finland is now trying to bind together development co-operation and trade as a way to develop the exports of Finnish SMEs. Organization F's representative called firm-civil society co-operation even as a *myth* and a *blue-eyed boy*. They also noted that firm-CSO co-operation represented one of the most superficial discourses of the CSR field. Organization F's representative talked with frustration and wanted something new to the CSR discussion, preferably a more legal perspective on these issues. What they also welcomed was a more thorough understanding that civil society actors and business enterprises are very different type of actors and so they should remain. However, both actors are increasingly playing with brand management, trying to be seen and heard, and trying to improve their organizational image. Interestingly, Company C's representative for instance did admit that they saw co-operation mainly through a reputational aspect and regarded co-operation mainly being significant for them from the perspective of their corporate image. Organization F's representative then again criticized such behavior, where CSOs are worth co-operating with only for brand and image benefits, but when organizations are demanding better legislation for responsibility issues, their ideas are blocked. This highlights again the skeptical attitude towards firm behavior in terms of CSR.

The interviewee 1 from Organization H also pointed out an interesting notion that co-operation should still only be seen as a tool for getting to a certain goal instead of regarding co-operation as something that should be done only for the sake of it. According to the representative 1 from Organization H: *"I do not see that firm-CSO co-operation would be some kind of world saving mantra. It really is not a solution from the messiah, that hey let's all do some firm-CSO co-operation and all problems of the world will be solved."* In other words, co-operation should only be seen as one tool among others, rather than something that should be taken as an aim or focus point. Similarly the representative from Organization G said that: *"necessarily it hasn't been completely realized, that why this (firm-CSO co-operation) should be done or that this would really contain thoughts in terms of human rights or environmental issues. Maybe it's just something invented by state officials that this type of thing is also important but it hasn't really been thought through, that why it is important".* This clearly illustrates the lack of trust towards the initial idea of co-operation and questions why it should be enforced in the first place. Organization F's representative also saw the current course of development in terms of firm-CSO co-operation as a type of progress that cannot be stopped. The direction of development in terms of co-operation is something that even critical quarters cannot easily change even when wanted. Organization F's representative recognized that there are nowadays some overlapping in the traditional roles of business enterprises and civil society organizations. Due to the increasing scarcity of financial resources, CSOs need constantly to think through new ways to operate, for instance to sell their expertise in the form of trainings. In a way, CSOs need to think more business-oriented and then again businesses, through their CSR operations may want to seem more like civil society type of actors. However, in the name of realization of democracy, Organization F's representative reminded that the two actors should remain as very different actors from each other. We may say that this discourse highlights the different characteristics and goals of the two actors as well as the differences between the social spheres where companies and civil society are operating.

Finally, it can be said that the Skeptical Discourse represented co-operation as much more of a challenge than the Win-win Discourse. In the Skeptical Discourse, the "other" was represented with doubt and even with negative attitudes and skeptical connotations. Moreover, the firm-CSO relationships appeared to suffer from lack of trust and accountability. Furthermore, co-operation was seen at times even as an unrealistic activity, an illusion that in reality is challenging due to practical issues such as lack of funding, resources and common goals. The Skeptical Discourse also emphasized the concern that co-operation would be regarded important just for the sake of it, probably due to the fact that it is seen as a trend of the current time.

# 5    DISCUSSION

In this chapter I will focus on discussing the research findings, the discourses that arose from the interviews with the company representatives and with the representatives from the CSOs. In the previous chapter I have presented the discourses separately, but as one of the reasons for this research was to find out whether or not the discourses differ between the case firms and CSOs, it is essential to offer a more thorough comparative discussion on the emerged discourses. Simultaneously I will also answer the research questions introduced in chapter 1 and further presented below.

*RQ1: How are the concepts of CSR and corporate responsibility to respect human rights constructed and framed by the case organizations?*
*RQ2: How is firm-CSO co-operation in terms of CSR represented by the case organizations?*

## 5.1  CSR and corporate responsibility for human rights

First of all, the concept of CSR is a complex one, which can be looked at from multiple different perspectives (Joutsenvirta et al. 2011, 13) and the field has yet not witnessed a clear and unambiguous definition for CSR (Dahlsrud 2008, 1). Similarly, according to the findings of this study, the concepts of CSR and corporate responsibility can be discussed with various discourses, each one highlighting different aspects of these concepts and approaching the issues from different angles. Based on the critical discourse analysis, I found out altogether five (5) different discourses on CSR and corporate responsibility to respect human rights.

Traditionally the field of CSR has been dominated by its firm focus but as CSOs are nowadays increasingly interested in questions concerning corporate responsibility (Crane et al. 2008, 4) and possess an influential position in the society to affect the current CSR debate (Chandler 2003, 30), this particular study included, in addition to research data from business enterprises, also sim-

ilar data from CSOs. This has naturally increased our understanding on how CSOs talk about CSR and corporate responsibility for human rights in comparison to firms and hence may enable us to recognize whether the prevailing CSR discourse in our society has been influenced by CSO discourses. Interestingly this study has shown that the discourses used by firms and CSOs differ from each other. In other words, according to this research, CSOs and firms have complementary ways on constructing and framing the concepts of CSR and corporate responsibility to respect human rights. This finding matches with the view of Ählström (2010) who has argued that CSOs' language use, referred as the *responsible business discourse*, is very different from the dominant business discourse used by firms and referred simply as the *business discourse*. This study has revealed that firms often embrace responsibility as a part of their corporate identity and as something that exists in the core of their business operations. Simultaneously firms emphasize the practical side of responsibility work and often refer to responsibility for human rights as a complex ongoing developmental process. According to Ählström's (2010) view, the business discourse aims at profit maximation but when confronted with criticism, firms may change their discourse to a more responsible one. This would explain why firms on one hand highlight for instance the complexity of human rights issues and in other hand change to a more responsible business discourse by embracing responsibility as one of their core values. This study has shown that CSOs then again create a very different image on corporate responsibility. Whereas business enterprises possess a rather firm-focused view on CSR, CSOs then again embrace the state's role and emphasize the need for legal obligations on corporate responsibility for human rights. In addition, CSOs highlight the actual impacts of corporate actions in terms of CSR.

According to this study, the case companies used three different discourses when constructing their image on CSR and corporate responsibility to respect human rights. I have labelled these as the DNA Discourse, Process Discourse and Complexity Discourse. According to the DNA Discourse, responsibility and human rights were seen as integral parts of the company's identity and their core values. Similarly to Harris (2011, 39) who identified as one of the main motivations for firms to engage in CSR the fact that it was seen as the right and just thing to do, the DNA Discourse represented the work related to responsibility and human rights as something natural and evident that should be seen in the firm's every day business operations. The case companies also often referred to the traditional triple bottom line, coined by Elkington (2004), in order to define the concept of CSR. This further verifies the notion that today firms' CSR strategies are often based on the triple bottom line thinking (Carroll 2010, 34). Moreover, it has been noted that the ethical obligations targeted to firms are often difficult to follow due to their abstract nature (Carroll 1991, 42). In relation to this, the DNA discourse revealed that firms actively try to learn from their stakeholders, in order to better respond to the ethical obligations targeted to them. The image that the DNA Discourse constructed on CSR and human rights was clearly framed by company's values and the ideals that they believe in. This relates to the notion by Voiculescu and Yanacopulos (2011, 6), who

have noted that today many companies regard CSR as one of the core dimensions in their brand image and identity. As the DNA Discourse stayed merely on the level of values and was not linked to any concrete activities in terms of CSR, criticism for instance by Kolk (2016,26), Rajak (2011,11), and Dobers and Springett (2010, 65) on whether firms' engagement to responsible discourse has any actual practical impacts, can be regarded noteworthy.

Then again the Process Discourse represented CSR and corporate responsibility to respect human rights, as part of a longer developmental process. In this particular discourse company representatives emphasized the firms' success and developments in terms of CSR. They highlighted the value of small significant steps within the on-going process to become a more responsible actor. As for instance Chandler (2003, 23) has noted, firms have responsibility on their direct and indirect impacts. This was also recognized in the Process Discourse, which further highlighted practical solutions, such as different auditing mechanisms, to enforce responsibility. The Process Discourse also highlighted that CSR work is something that cannot be done in a minute but rather the process of reshaping and developing business practices in relation to CSR and human rights, is a slow and steady process, which involves a lot of work and concrete solutions.

The Complexity Discourse represented CSR and corporate responsibility for human rights in terms of practical challenges and emphasized complexity, uncertainty and the value of awareness. The companies recognized the fact that their actual human rights impact is hard to witness and evaluate due to the complexity of their supply chains. They noted that evidently they do not want to harm anyone's human rights intentionally but often it is hard to be completely aware of what is happening in the other end of their global supply chains. The Complexity Discourse hence raised a lot of issues connected to the structural characteristics of today's global markets. In relation to this, it has been argued that internationally operating firms often subscribe to the framework of human rights (Voiculescu and Yanacopulos 2011, 1) as it offers both an important international norm (Voiculescu and Yanacopulos 2011, 1) and a generally accepted way on how people should be treated by others, including by business actors (McPhail 2013, 392). This can therefore explain why firms use Complexity Discourse and the DNA Discourse interchangeable. All in all, both the Process Discourse and the Complexity Discourse emphasized CSR and human rights issues as rather pragmatic questions.

As noted, CSOs had very different perceptions on the same topics and they framed the concepts of CSR and human right by using mainly two different discourses. I named these emerged discourses as the Legal Discourse and the Impact Discourse. The Legal Discourse was very interesting when comparing it to the three discourses used by the case companies. As the primary actor and focus of CSR had in the discourses by case companies been the firm itself, the Legal Discourse clearly shifted the focus away from the firm level to the state level. The Legal Discourse emphasized the role of legislation and highlighted that responsible behavior by business enterprises can only be guaranteed by a more elaborate legislation created by states. This links to Carroll's

Pyramid model (Carroll 1991, 42), which defines the legal responsibilities of firms as the most important aspect of CSR right after the evident economic responsibilities, that firms naturally possess in order to exist and succeed. Furthermore, the centrality of the state's role in this particular discourse relates closely to the fact that the primary responsibility in protecting human rights, deriving from international human rights law, is traditionally dedicated to states. The Legal Discourse can be seen as representing a very opposite approach to the three discourses used by firms. Firms clearly constructed the concepts of CSR and corporate responsibility to respect human rights based on the idea that these have a voluntary nature. In fact Chandler (2003, 28) has argued that it has been insisted by firms that CSR remains voluntary rather than regulated and mandatory. Referring to the explicit-implicit distinction created by Matten and Moon (2008), it can be said that the discourses used by firms can hence be regarded as being explicit by nature whereas the Legal Discourse by CSOs leans more towards the implicit dimension of CSR. Furthermore, the findings of the study do verify that generally speaking CSR remains to be dominated by discourses, which emphasize the non-binging nature of CSR (Voiculescu 2011). However, this study complements the understanding on prevailing discourses on CSR, by noting that CSOs often pursue the Legal Discourse, which can be seen as a rather opposite perspective, highlighting the implicit dimension of CSR and the need for more binding recommendations. Nevertheless, as Osuji and Obibuaki (2016, 342) have noted, the traditional human rights approach with a focus on state's role and responsibility, does not necessarily exclude the CSR approach, as the latter can be seen as a method to promote human rights. In relation to this, the Legal Discourse included the perception that a firm operating in a country, where legislation or law enforcement is not efficient enough, the responsibility of firms actually increases. Hence, CSR can be seen as a method to promote human rights as was also argued by Osuji and Obibuaki (2016, 342).

The other discourse used by CSOs, the Impact Discourse, had its focus on the direct and indirect impacts that companies have on their surroundings. Similarly to Chandler's (2003, 28) view, CSOs regarded that firms are accountable on the totality of the company impacts. The Impact Discourse took into consideration firms' both positive and negative impacts and highlighted also the role of firms' strong commitment, awareness and expertise in order to succeed in CSR work. The Impact Discourse also emphasized that companies should first minimize their negative impacts in their core operations and only thereafter focus on the add-on activities, which may have a further positive impact. In other words, in the core of CSR and corporate responsibility to respect human rights is the fact that companies should realize a no-harm principle in all of their activities. This can be seen relating to firms' ethical obligations defined in the Pyramid Model by Carroll (1991). The ethical responsibilities refer to the notion that firms should minimize the potential harm that they cause (Carroll 1991, 42). It can be said that the Impact Discourse used by CSOs is rather close to the Process Discourse pursued by firms, as both of these focus on concrete actions and the actual developments and impacts that CSR work may contribute to.

## 5.2 Firm-CSO co-operation

Traditionally the literature on firm-CSO relationships has focused on conflict-oriented cases (Yaziji and Doh 2009) whereas in this study the phenomenon of firm-CSO co-operation was discussed with the interviewees in a more general level. After the profound critical discourse analysis, I found out that there are two main discourses that the interviewees were using when discussing the topic of co-operation between firms and CSOs in terms of CSR. I named the emerged discourses as the Win-win Discourse and the Skeptical Discourse. This study revealed that, unlike in the discourses focusing on CSR and corporate responsibility to respect human rights, firms and CSOs shared a similar type of language use when the focus was on firm-CSO co-operation. This study agrees with Brown (2010) and Arts (2002), who note that CSOs and firms may use similar discourses and represent concepts in a similar manner. Another remark to be noticed is that the Win-win and Skeptical Discourses, while being very different from each other, were used complementarily by most interviewees. Hence these two discourses do not exist to the exclusion of the other but rather they can be used side by side by the same language user.

As noted by Chandler (2003, 23), CSOs and business enterprises may benefit from co-operation with each other. For instance it has been argued that it might be challenging for CSOs to get to their own objectives without getting the business world positively involved (Chandler 2003, 23). Also in this particular study, the firms and CSOs, when using the Win-win Discourse, represented co-operation as a possibility for mutual benefit and gain for both CSOs and firms. Similarly Arts (2002, 33) has argued that the strength of partnerships by such different actors is that potentially the best of both can be combined. In relation to this, this study revealed that, co-operation was often seen as a tool for positive development in terms of CSR and corporate responsibility to respect human rights. This particular discourse emphasized the importance of dialogue and communication between the two actors. Furthermore, both actors represented the "other" as possessing such resources that they could themselves benefit from. In this study, CSOs were represented as actors with valuable specific resources such as particular know-how and expertise on human rights, networks, and specific cultural understanding. Then again firms were represented as actors who can contribute to increase the understanding of CSOs on the realities and practicalities of business and offer beneficial contacts or visibility for the work of CSOs. The Win-win Discourse clearly framed the phenomenon of co-operation with positive perceptions and hopes for successful partnerships.

The Skeptical Discourse on co-operation was then again rather different, even contradictory, when comparing to the Win-win Discourse. The Skeptical Discourse represented co-operation as a rather vague concept, which lacks of realism. Often the Skeptical Discourse framed co-operation as something that is done only for the sake of it and saw it more of a current trend than actual de-

velopment in terms of CSR and human rights work. This is related to Rajak's (2011, 62) critical view that partnerships are only highlighted due to the governmental inability to create sufficient regulation in terms of CSR. This particular discourse also constructed the concept of co-operation as challenging due to reasons such as the lack of resources, for instance time, finances and human resources. Moreover, the Skeptical Discourse, while highlighting the negative connotations that firms and CSOs had on each other, strengthens the view that relationships between CSOs and firms have traditionally been often antagonist by nature (Eden 1996) and the two actors have often regarded each other with ignorance and prejudice (Chandler 2003, 23).

## 5.3  Elaboration on power relations and intertextuality

When interpreting language use, it is important to include to the analysis also the evaluation of power relations. This idea derives from the post-modern and post-structural assumption that language reflects power (Hesse-Biber and Leavy 2011, 238). Furthermore textual analysis offers a useful tool for uncovering society's power relations that are embedded in discourses (Fairclough 1995, 209). I will first discuss the power relations related to the five different discourses on CSR and corporate responsibility to respect human rights and secondly focus on the ones related to the discourses on firm-CSO co-operation in terms of CSR.

As noted above, the three different discourses used by the case companies, the DNA, Process, and Complexity Discourses, concentrated on firms' own actions in terms of CSR. Similar image of firm-centrality was created in the Impact Discourse pursued by CSOs. In other words, it can be said that all of these discourses represent the firm as the core actor in CSR practices and therefore emphasize the sphere of influence of the firm. The external reality, such as the company's stakeholders and the society as a whole, is therefore subordinate to firms' actions. The power relation between the societies, which firms may impact, either positively or negatively, through their operations, is in this case firm-driven. In other words, societies are dependent on firms' decisions and their actual CSR practices. Societies, including people who are affected by companies' impacts are not represented as subjects of action but rather they possess a subordinate position in the power relation created by these discourses.

In quite an opposite way, the Legal Discourse, used by CSOs, then again frames CSR and corporate responsibility to respect human rights in a different manner, and also, in comparison to the other emerged discourses, positions the firm differently in relation to other actors. The Legal Discourse does recognize the important role of the firm as the actual subject of action in CSR work. However, the firm is represented in a subordinate position in relation to state. The Legal Discourse focuses on state's power and position to influence the actions of firms. This creates a state-led power relation between the firm and the society as a whole.

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In terms of the power relation between companies and their stakeholders, most often referred ones being the customers and investors, two primary perspectives occurred. Firstly, both the DNA Discourse and Impact Discourse represented stakeholder's expectations and ability to put pressure on companies, as motivational reasons for firms to act responsibly. Hence it can be said that even though the company itself is the subject and focus in terms of CSR, stakeholders still possess a certain power position and a possibility to influence the values and eventually the concrete actions of firms. This strengthens the notion that today firms are increasingly confronted by external demands to act in a responsible manner and take into consideration also their impacts in relation to human rights issues (Voiculescu and Yanacopulos 2011, 35). The second perspective that emerged on the power relation between firms and stakeholders represented the latter as subordinate to firm's actions. In other words stakeholders were seen as objects of the firms', either negative or positive, impacts. In this case the power relation remains rather similar as in all the occurred discourses in general, with the exception of the Legal Discourse.

I will now turn the focus from the five different discourses on CSR and corporate responsibility to respect human rights to the two different discourses related to firm-CSO co-operation in terms of CSR. The Win-win Discourse represented CSOs and firms in a rather stable and equal power relationship. This is in contrast to the view that the relationships between CSOs and firms have often been seen as dominated by the latter (Arts 2002, 32). In the Win-win Discourse, the image of the "other" was constructed on the basis of mutual respect and appreciation towards the work and resources of the other. Moreover the Win-win Discourse highlighted the possible impacts and development that co-operation may contribute to in terms of CSR and corporate responsibility for human rights. Hence, CSOs and firms, through the means of co-operation, can together work as influential actors in the broader society and create meaningful impacts.

The power relation in the Skeptical Discourse is different from the Win-win discourse. To start with, the Skeptical Discourse represented the "other" through a skeptical lens emphasizing doubt and even distrust. It can be said that negative connotations influenced the way in which the "other" was seen in regard to possible co-operative relationships. The power of the firm was often seen as being superior to the power of the CSO, due to practical reasons such as the availability and extent of resources. Furthermore, the initial setting that is part of such co-operation that aims to increase CSR, naturally makes the firm central to the discourse and hence creates an image of the firm as the most powerful actor in this arena. This is rather evident, as traditionally the firm has been seen in the focus of CSR discourses in general. However, if power is looked from the perspective of possessing something essential for the use of the other, then in that case CSOs, while possessing for instance specific know-how on human rights issues, can be seen as possessing bargaining power in relation to firms. However this should be seen only as a complementary approach to the actual power relation, emphasizing firms' power, revealed by the Skeptical Discourse. Both the Win-win Discourse and the Skeptical Discourse create an im-

age of CSOs and firms as the main actors of co-operation. Hence these actors potentially have an influential relation to the society as a whole, whereas the broader society, including firms' stakeholders, is dependent on the decisions and activities of the subjects.

In addition to the study of power relations, also intertextuality is seen as an essential factor in the critical discourse analysis. This is due to the fact that hints of other texts inside the actual text under study, connects the emerged discourses to a larger socio-cultural context (Fairclough 1995). Intertextuality was present in many of the revealed discourses. International agreements on human rights and international texts on recommendations in terms of corporate responsibility served as an internationally recognized foundation on which companies and CSOs could refer to when discussing CSR and corporate responsibility for human rights. However these particular texts were often only mentioned and not elaborated further. Yet the intertextuality of these discourses relates the firms' and CSO's language use on CSR and human rights to a broader socio-cultural context. The initial basis for human rights discourse is created in an international level, deriving from the international human rights law, and influences individual actors, such as the case organizations of this study and the discourses they use. Moreover, the international CSR discourse appearing in texts such as the UN Global Compact and the UNGPs, as well as the international development discourse, represented for instance in the UN Development Goals, do play an influential role in the case organizations' own discourses. Frequent intertextual connections emerged in particular in the Process Discourse by firms and the Legal Discourse by CSOs. Furthermore, in terms of intertextuality, the two emerged discourses on co-operation, the Win-win and Skeptical Discourses, similarly referred to the UN Development Agenda, Finland's Development Policy, as well as to the UNGPs, hence relating the language use once again to a broader social context.

# 6   CONCLUSION

The aim of this study was to reveal currently existing discourses on corporate social responsibility (CSR), especially focusing on the aspect of corporate responsibility for human rights. The initial motivation to study discourses derived from the assumption that language use influences, constructs and reshapes social reality and in a similar manner social reality has an impact to language use. Hence, my main goal was to elaborate the discourses used in the context of Finnish firms and civil society organizations (CSO) in order to find out whether these actors possess different or complementary ways to construct and frame the concept of CSR and corporate responsibility for human rights and furthermore how these actors represent firm-CSO co-operation in terms of CSR. I included nine (9) cases to this particular research, more precisely five (5) Finnish firms and four (4) Finnish CSOs. I interviewed altogether ten (10) case representatives and the interview material served as the primary research data for the conducted critical discourse analysis. As a conclusion, this study has succeeded to respond to the research questions identified in chapter 1 and contributed to CSR research in multiple beneficial ways, which will be discussed in more detail in the upcoming chapter.

## 6.1   Contribution to prior CSR research and managerial implications

In regard to prior research in the field of CSR, this research offers several contributions. Firstly, it had been noted that NGOs today are regarded as influential actors in the CSR debate (Chandler 2003). Hence it was essential to understand how NGOs and other CSOs construct the concepts of corporate responsibility and human rights. This research has made a valuable contribution to prior research on CSR by involving CSOs as equally important sources of research data as firms. This has hence increased the overall understanding on the dis-

courses pursued by CSOs and may enable the evaluation of their role in the current CSR debate in comparison with the role of firms.

In prior research it had been argued that more understanding is needed on how the concept of CSR is socially constructed (e.g. Dahlsrud 2008, Tengblad and Ohlsson 2010) and how the concept looks like from an organizational sensemaking perspective (Basu and Palazzo 2008). To respond to these needs, this study has offered a thorough discussion and comparisons on the revealed discourses and we now have an increased understanding on how firms and CSOs represent CSR and corporate responsibility for human rights. Furthermore, it had been noted that more insights are needed on how different discourses and narratives on CSR are constructed and why different discourses on CSR are contesting each other (Dobers and Springett 2010). This research has drawn a conclusion that the discourses used by CSOs and firms differ from each other and emphasize different aspects on CSR and corporate responsibility to respect human rights. In other words, firms and CSOs have complementary ways on constructing the concepts of CSR and corporate responsibility for human rights. In this study, altogether five different discourses on CSR and corporate responsibility for human rights emerged from the research data. The discourses used by firms were labelled as the DNA Discourse, Process Discourse and Complexity Discourse and the discourses used by CSOs were called as the Legal Discourse and the Impact Discourse.

The DNA Discourse used by firms, constructs an image that CSR and corporate responsibility to respect human rights are part of the company's identity, based on their core values and should be seen in their every day business operations. The Process and Complexity Discourses then again represent CSR and corporate responsibility for human rights as mainly practical questions. Whereas the Process Discourse represents CSR as an ongoing process towards progress and development, the Complexity Discourse frames the issue with challenges and uncertainty. All three discourses used by firms, create an image that the central actor in terms of CSR and corporate responsibility to respect human rights is the firms itself, while the Legal Discourse, used by CSOs, shifts the focus from firms to states. Moreover, in the Legal Discourse, the idea of regulation and the implicit dimension of CSR replace the notion of CSR as a merely voluntary action that is enforced in the firms' discourses. The Impact Discourse, also used by CSOs, represents CSR and corporate responsibility to respect human rights through the direct and indirect impacts that companies may have on their surroundings. According to CSOs, in terms of CSR, firms should first focus on raising their awareness of the company impacts and guarantee to operate with a no-harm principle before including any add-on CSR activities. Similarly to Voiculescu's (2011) view, this study shows that the idea of CSR's voluntary nature is embedded to most CSR discourses. In regard to the explicit and implicit dimensions of CSR by Matten and Moon (2008), this study reveals that most discourses highlight the explicit dimension of CSR, whereas CSOs also pursue a more implicit-led discourse with an emphasis on the role of legislation.

Moreover, partnerships between NGOs and firms have gained attention in CSR literature in recent years (Baur and Palazzo 2011). Linked to research on

partnerships in terms of CSR, this study has revealed that firms and CSOs perceive and represent firm-CSO co-operation in a similar manner. For instance Brown (2010) and Arts (2002) have noted that firms and CSOs may share the same language use. Similarly, this study has shown that firms and CSOs use the same discourses in regard to firm-CSO co-operation. In this study I have concluded that firm-CSO co-operation raises both positive and skeptical perceptions and that the importance and existence of the concept itself can be questioned. Similarly to Eden (1996) and Chandler (2003), this study has revealed that firms and CSOs still possess negative connotations on each other but simultaneously recognize the potential benefit in co-operation that is highlighted also in prior research (e.g. Arts 2002, 33 and Chandler 2003, 23). According to the findings of this study, firms and CSOs, represent firm-CSO co-operation in terms of CSR in two different, even opposing, ways, using either the Win-win Discourse or the Skeptical Discourse. In the Win-win discourse, co-operation is represented as a beneficial activity with potential for mutual gain. The two actors represent each other with positive perceptions and appreciation and emphasize the value of dialogue and co-operation in general. The Skeptical Discourse offers a rather different perspective on co-operation as it highlights uncertainty and doubt. The actual concept of firm-CSO co-operation is seen either as a current trend or just a vague concept with little reasons to exist. Moreover, in this particular discourse, firms and CSOs regard each other with skepticism and negative connotations. Based on these findings we can say that the concept of firm-CSO co-operation is still a rather blurry concept that raises various different perceptions by both actors.

This study offers several useful managerial implications. As noted, this particular research has revealed that different ways of constructing the concepts of CSR and corporate responsibility to respect human rights exist. Hence practitioners may constructively and critically evaluate their own perspectives and practices in terms of CSR and human rights by comparing them to the findings of the study. Furthermore, as this study has concluded that firms and CSOs share similar views, both hopes and concerns, on firm-CSO co-operation, the understanding on co-operative relationships has increased. This understanding can be seen valuable for practitioners who are considering similar partnerships. Lastly, the findings of this study are useful for both CSOs and firms who want a better understanding on the possible expectations and connotations that other actors may possess on them.

## 6.2   Limitations and suggestions for future research

There are some limitations in this study. To evaluate the design, results and quality of a qualitative research, Patton (2002) refers to the concepts of validity and reliability. The former concerns on the degree to which the study is able to examine the specific concept that the researcher is focused on. The latter is con-

centrated on the extent to which the measure or procedure that the researcher has used would generate consistent results if tested repeatedly.

In terms of reliability, this study has some limitations. In this particular research, nine cases were included to the multiple-case study. It is assumed that if other nine cases would be studied with similar means, the results and conclusions could be different. Therefore the conclusions of this study cannot be taken as generalizations but rather as contributing to the increase in the understanding related to the CSR discourses within the case organization. Furthermore, the perceptions concerning CSR might even differ within the same case organizations. Therefore if the interviews would be conducted with different interviewees but from the same case organizations, the results might still differ to some extent. However, taken in to consideration the number of commonalities in the perspectives of the interviewees and the discourses that were found, it can be assumed that many similar conclusions could be drawn, if the study would be repeated. However exactly identical findings most probably would not occur due to the above mentioned limitations.

In terms of validity, this particular study has been able to respond to the research questions that were identified in the beginning and to examine the concept of CSR in such terms, as was the focus of the researcher. Therefore it may be concluded that the research is valid in terms of describing the concept of CSR, corporate responsibility for human rights and firm-CSO co-operation. Furthermore all the conclusions made in this study have been justified and the research succeeds in validity also in that sense. In addition however, to improve the validity of the research findings, complementary data could have been collected also by other means than interviews.

Moreover, as noted, interviews were used as the primary data for this research. This however also contains certain limitations. The interviewees, even though representing their organizations, should also be regarded as individuals, with their own personal values and backgrounds affecting their views. Inside the organizations may exist multiple different views on CSR and the discourses that emerged from the conducted interviews therefore only represent a narrow proportion of the actual amount of possible discourses represented within the organizations. This is obviously regarded as a limitation to the study. Furthermore, at the specific time of the interview, the emotional state or other issues such as lack of awareness, personal bias, or politics may influence the responses of the interviewees (Patton 2002, 306). Furthermore Patton (2002, 306) points out that reactivity between the interviewee and the interviewer may cause limitations for the study. Hesse-Biber and Leavy (2011, 257) further add that the interviewees may also give such responses as they assume the interviewer wants to hear. This is defined as a limitation of reflexivity. It is also added that bias may occur due to poorly articulated questions (Hesse-Biber and Leavy 2011, 257). However this limitation I approached by making some small modifications to improve the interview questions after the very first interviews so that they would better fit the focus of the research.

Finally, it should also be noted that critical discourse analysis, while having its foundation in the actual research data, is also affected by the interpreta-

tions made by the researcher. As the only researcher involved in this study process, I may have impacted the study results unconsciously. Coming from a particular academic institution with a particular background, knowledge, interests and personal values and ethics, I may possess opinions and perspectives that are oriented to certain problems and influenced by the power relations, culture and ideologies that I have been influenced by. This can naturally be regarded as still another limitation to the study.

Based on the findings and conclusions of this research, I will highlight a few primary suggestions for future research. Firstly, as this research has increased the understanding on CSR discourses using the critical discourse analysis and concentrating specifically on textual analysis, in future research the revealed discourses could be compared with the actual CSR practices of firms. This could enhance the overall picture of CSR and make a contribution to the evaluation of whether firms engage in "political corporate social responsibility", which Dobers and Springett (2010, 65) define as "narratives that describe actions that may be laudable in their own right but which do not make a difference to the way things are". Furthermore, future research could involve to the study of CSR also other than linguistic dimensions, such as conative and cognitive processes, which Basu and Palazzo (2008) have included in their model of the sensemaking process on CSR. Another interesting aspect for future CSR research would be in involving to the critical discourse analysis discourses used by other actors such as state officials, politicians, and representatives from international organizations. This could further enhance the understanding on how the current discourse on CSR is constructed and who are the main architects behind it. Furthermore, as this research has compared the discourses on firm-CSO co-operation in terms of CSR, next step in future research could be to analyse currently existing co-operative partnerships and gather best practices that could increase the understanding on the actual co-operation processes and offer practical implications for both CSOs and firms willing to create such co-operative relationships.

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