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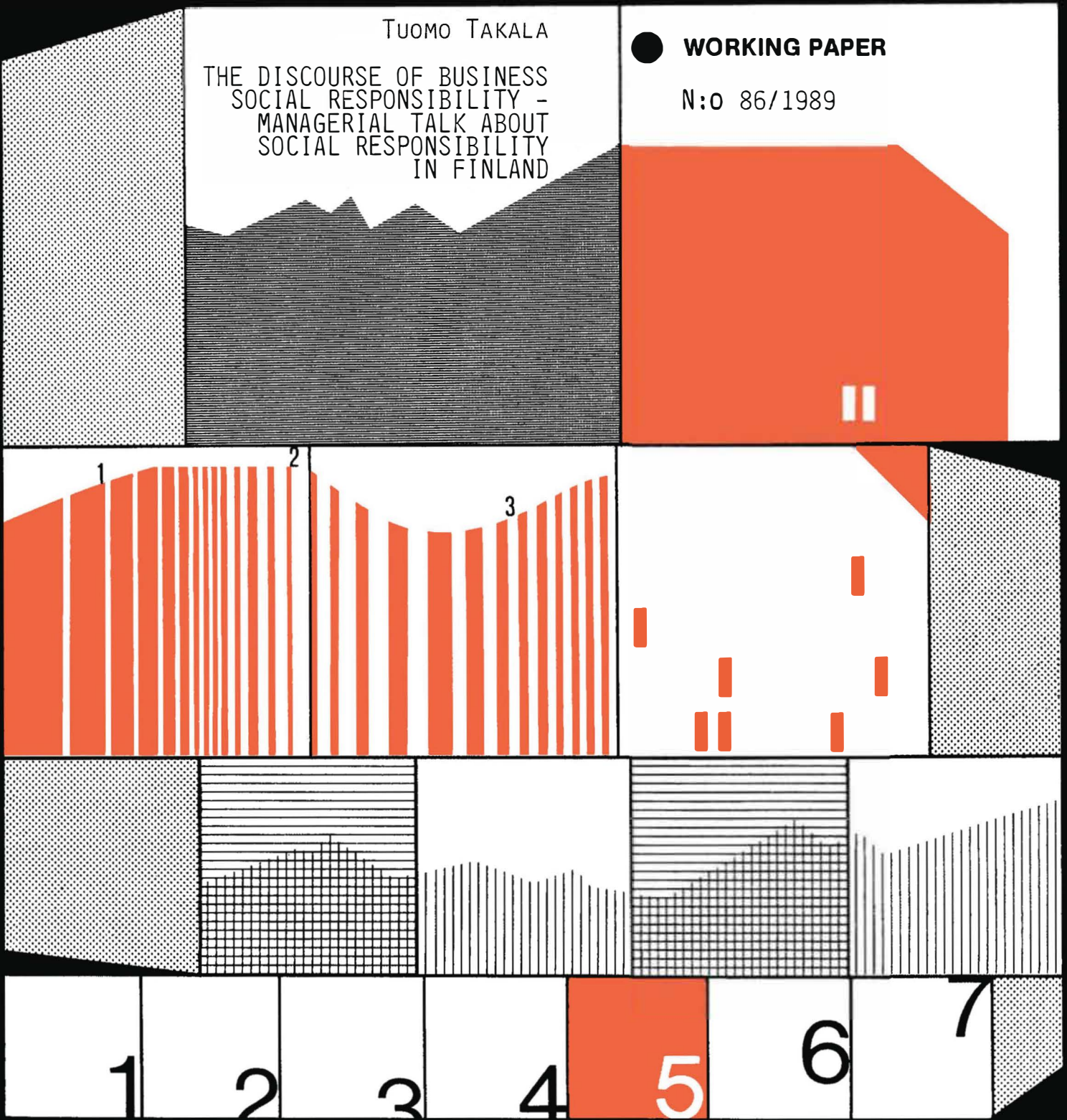
UNIVERSITY OF JYVÄSKYLÄ
DEPARTMENT OF ECONOMICS
AND MANAGEMENT

TUOMO TAKALA

THE DISCOURSE OF BUSINESS
SOCIAL RESPONSIBILITY -
MANAGERIAL TALK ABOUT
SOCIAL RESPONSIBILITY
IN FINLAND

● WORKING PAPER

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THE INTRODUCTORY CHAPTER

Recently it has been published studies to an increasing extent which have dealt with THE MANAGERIAL WORK from new kinds of perspectives (see Tainio 1987). The most interesting studies from my point of view are those stressing the symbolic functions of management and the language used by managers (Pfeffer 1981, Brunsson 1986, Czarniawska-Joerges 1988). For example Pfeffer (1981) argues that in addition to **legitimizing the organization externally**, management must also develop systems of shared meanings and beliefs that legitimate and rationalize organizational decisions and policies **internally**. Pfeffer refers to this process of external and internal legitimation as symbolic management and views it as necessary not only to ensure support from the organization's environment, but also to ensure the continued participation, compliance, and commitment on the part of organizational members...

In order to succeed in this task the management must create different kinds of "discourses", e.g. external and internal discourses, discourses about social responsibility etc. (see Cheney & Vibbert 1987). One important function of those discourses are to convince the different audiences (or constituents) that the action of business institution is legitimate (this is the main task of so called institutional management, see Lilja, Räsänen, Tainio 1986). In this study the "speakers" are entrepreneurs and managers - mostly representatives and leaders of entrepreneur organizations. They report and deliver information between companies but also serving as outlets of corporate viewpoints outside the business community. So one can claim that they take care of the

institutional function of business management - "the creation and preservation of legitimations both externally and internally".

The discourses are "talk" about something and in this case the factual issue is social responsibility of business, the topic which has been very actual in the twentieth century. So, the first purpose of this study is to examine the concept of the social responsibility of the firm and changes in market ideologies present in Finland during the two decades 1930-1940 and 1972-1982. This study involves the following points. To examine the fundamental principles of social responsibility and its role as the moral base for a firm's social responsibility. Secondly, to investigate empirically the attitudes, opinions and standpoints of business world presented in Finnish employer journals in the thirties and seventies, the method used in text interpretation. Based on this, three ideologies of the firm can be constructed: the traditional, modern and moral. The point of interest is whether changes in factual content of the ideologies connected with the time dimension exists.

Another contribution in this study is the developing and using of a new instrument in the study of business ideologies. This is the rhetorical analysis of the selected texts. The analysis is based on the works of Aristotle, but many other students have developed further the Aristotelian position. For example one particular rhetorician, Kenneth Burke, presents a learned reclamation of the traditional principles of rhetoric and expands the modern scope of

communication in his text *A Rhetoric of motives* (1950/1969). The connection between rhetoric and organizational theory is established in Burke's definition of "the realistic function of rhetoric": [rhetoric is] "rooted in an essential function of language itself, a function that is wholly realistic, and is continually born anew; the use of language as a **symbolic** means of inducing cooperation in beings that by nature respond to **symbols**."

The discourse produced by the business world is seen as a legitimating and persuading tool for conduct of corporations. The aim of the analysis is to reveal different forms of "business ideological talk". Finally, some suggestions for further research is presented.

THE RESEARCH TASK

The purpose of this article is to examine the concept of the social responsibility of the firm and market ideologies present in Finland during the two decades 1930 - 1940 and 1972 - 1982. This examination involves the following points:

- Exploration of the concept of responsibility. It is essential to examine the fundamental principles of this concept of moral philosophy and its role as the moral base for a firm's social responsibility.

- To investigate empirically the ideologies of social responsibility presented in Finnish employer journals during the 1930's and between 1972 and 1982.

- To investigate different forms of "business-ideological talk"; to try to find out if there is some kind of "rhetorical clue" in the texts and how it is connected with the dimension of time.

It is presumed that the values, attitudes and opinions of the social responsibility of the firm adopted in business life, are reflected in the employer journal articles. This article is intended to show if the ideologies of social responsibility have changed in the course of the years and if they have, to disclose the manner and direction of this change. The social responsibility of the firm is a topic of great interest for commercial life, researchers, and consumers alike. On the whole, it interests all groups connected with economic decisions. In Finland the topic has been under discussion since the beginning of the 1970's and since then the problem has come into public consideration. The recent decades have brought new challenges for firms, since they have been obligated to adopt social responsibility (Sethi, 1977). For example, behavioral codices have been introduced as responses to these demands, to help companies create generally acceptable operational policies. Additionally, firms have initiated experiments designed to develop social accounting for the evaluation of the social effects of business (Lessem, 1977). Thus, the impact that the firms exert upon society can be mapped. It is essential that the theory of the social responsibility of the firm requires companies to view their activity more broadly than purely through their economic influence. Themes related to social responsibility have been studied by Jacoby (1972), Steiner (1972), Anshen (1974), Walters (1977), Kettunen (1984), Schreyögg & Steinmann (1986) and Harvey & Smith & Wilkinson (1984).

An important point of this article is the legitimation of corporate action, i.e. the way in which the corporations tend to justify their power and responsibility in the eyes of the public and

society. Research aims relative to this are:

- to investigate how firms legitimize their action, i.e how they justify it to the general public
- to investigate how firms perceive their social responsibility and how their approval or disapproval of the matter is expressed, and does there exist any rhetorical form of legitimizing talk.

It is supposed that the debate on social responsibility in the 1930's was not yet as intense as it is today. However, it is plausible to assume that in the thirties the concept of responsibility was comprehended more in economical and manager-oriented sense than in the 1970's. As is often remarked, in the course of years corporations have had to consider a growing number of interests groups (Steiner, 1972). Supposingly, this has amounted to increasingly multiplying responsibility networks. The validity of aforementioned assumptions can be verified by a diachronic survey of the primary sources and by comparison of certain periods of time, which is hoped to reveal how the form and contents of the firm's social responsibility have changed from the 1930's to the 1970's.

THE FUNDAMENTAL CONCEPT OF RESPONSIBILITY

Several meanings can be fixed to the concept of responsibility when considered through general language usage. Applying the terminology of Wittgenstein we can maintain that these meanings form a "family resemblance" (Wittgenstein, 1953). However, this paper will not plunge deeper into the analysis of different meanings of responsibility here but will concentrate on the moral

side of responsible action instead. Consequently, the social responsibility of the firms is determined as belonging to moral responsibility. This implies that the social and economical duties of the firm are not solely defined by the rule of law. Additionally, it is assumed that firms, like individual persons have certain moral duties, such as the respect of human rights, for instance. Thus, firms as well as individuals and national states are obligated to act in such a manner as not to violate universal ethical principles. They can also be expected to refrain from commerce, for example, with countries that exercise racial discrimination. Such constraints are not usually imposed by law, rather it has been a self-induced restraint on the part of the corporations. Another way to formulate the notion is that moral laws call for such conduct although it is not prescribed in the statutory of positive law.

The above example brings forth two opposing moral philosophical positions: firstly, the so-called profit ethics that regards profit-maximization as its guide-line and "Realpolitik" ethics as its base. Secondly, the duty ethics which emphasizes the duty to respect the universal ethical principles. "The Golden Rule" and Immanuel Kant's categorical imperative (Kant, 1785) are worth of mentioning here (Ross, 1978). "Act so as to treat humanity, both in your own person and in that of another as an end and never as means only" is the principle called the categorical imperative. Usually the principle is expressed in the form of: "Do unto others, as you would others do unto you". These rules are usually held as the base of all morality. The practices of communal life such as obeying laws and social contracts are evaluated in relation to aforementioned ethical principles (Reese, 1976).

One hypothesis in this paper is that whenever the social responsibility of the firm is classified under moral responsibility, it means an action linked with the fulfillment of a duty. Consistently, truly moral and responsible activity and its actualization are defined as other-regarding type of responsibility (von Wright, 1963), (Kettunen, 1984). It is further suggested that such a practice is at least partially based on altruistic motives (Takala, 1985, 58) as well as on the Rawlsian concept of justice (Rawls, 1973). Accordingly, in order for certain performances to meet the conditions of truly moral and accountable activity, the moral agent's (here the firm) own interests, to a certain extent, have to give way to the interests of a larger entity. Consequently, we can imply that the firm that wants to exercise the truly moral social responsibility in its operations may have to act in a way as to sacrifice its own interests (resulting perhaps in the diminution of profits and profitability) for the benefit of the society, or to sacrifice its interests while refraining from presumably immoral actions. The firm may, for instance, be obligated to invest in certain unprofitable investments when seeking to act in a morally responsive way.

THE IDEOLOGIES OF THE SOCIAL RESPONSIBILITY OF THE FIRM

In this section three ideologies of social responsibility are formed. The first can be termed as the traditional ideology (see Gilliland, 1969). This ideology is based on the early doctrine of Adam Smith of the "Invisible Hand" a corporation should seek only to maximize its profits and that is all there is to it. The most prominent supporter of this view has been Milton Friedman (Friedman, 1962). This ideology rejects self-actualized social

activity and regards it as morally detrimental. It assumes that such activity merely contributes to the unjust allocation of the scarce resources. The legitimation is met by the corporation through conducting its operations within the legal constraints imposed by the social system.

The second ideology is called the modern ideology. In this the change in society is presumably reflected by the change from traditional "atomistic" view into a more multiple modern ideology which accentuates the internal dependence between society and its subsystems as well as compliance to the supersystem. Where the traditional ideology defines society by the conceptions of profitability and profit, the modern ideology underlines the firm's social participation as an indicator of its success (see Carroll, 1979). Thus, the firm has other social functions besides seeking profit and profitability, functions which are, by no means, included among the firm's long-term objectives. While acknowledging the ethical rightness of social responsibility, the firm may still reflect minimally upon the moral side of its operations. Often the internal moral codex of the firm is confused and even controversial in fulfilling the basic function of profit-making necessary for the firm's survival, on the one hand, and fulfilling the the social responsibility on the other (see Schreyögg & Steinmann, 1986).

The third, called moral ideology of business, can be distinguished from the modern ideology in that its emphasis lies on moral principles (such as duty and justice) in the formation of corporate practices and strategies. This ideology admits that the firm must have a twofold duty, the duty to produce goods and to make profit and secondly, to consider social aspects while engaging

in its economic activity. Actually, it does seem unrealistic to assume that a modern corporation would act according to the above mentioned ethical principles, although empirical surveys have disclosed the fact that the personal commitment of business managers would be in accord with the effectuation of these principles in actual business operations (e.g. Pääkkönen and Repo, 1984). The economic pressures, however tend to result in the lowering of the level of morality in the firm's actions. Nevertheless, if the firm wishes to exercise, even partially, the moral ideology, it can formulate and implement some of its policies with a socially significant "good cause" as starting point. It was also supposed that in order to be morally justified, the purpose of the socially responsible action has to be without egocentric profit motivation. One can state that a company operating on higher levels of social responsibility has internalized the conception of justice and the principle of categorical imperative as the maxim behind its practice. An external expression of this principle is, for instance, the adaptation of new, socially just goals, objectives, and strategies as a fixed and stable part of the business practice.

FORMULATING THE PROBLEM - RELEVANT STUDIES CONCERNING THE SHIFTS IN THE IDEOLOGIES OF BUSINESS

Naturally, there are several problems connected with this kind of a study. For example, it is difficult to formulate the problem into a strict hypothesis because studies concerning the shifts in the business ideologies made by other researchers are often unactual and different from the economic and social conditions in Finland. However, there are some results which one can use as a base for

hypotheses.

First, there are some business classics regarding the evolvement of American capitalism and the role of the firm in it (Sutton & Kaysen & Tobin, 1956; Galbraith, 1967; Heald, 1970). Second, there are prophets of managerialism who treat industrial managers as the new social class of twentieth century and stress the role of managers as one ideological force shaping the public consciousness. One of their suggestion was that managers would now have some discretion which might result in an effective broadening of the corporate objectives. This is because in classical economic theory, the competitive profit-seeking firm was seen as a robot slave of impersonal market forces. But, given a degree of emancipation from the markets for goods and resources and also from the capital market, firms might be expected to display behavioural variations (Berle and Means, 1967). These and some more recent studies concerning the shifts in the business ideologies (Schaefer, 1974; Heilbronner, 1972; Cavanagh, 1976) can give some allusive base for the supposition that shifts have emerged. But still it does seem very obvious that the hypothesis demands more concrete research results especially suitable for Finnish conditions. As mentioned above, there are not many such studies concerning the issue, but recently some have been published. Mainly these studies are surveys or interview studies about the attitudes and values of Finnish managers toward the social responsibility issues (Pääkkönen and Repo, 1984; LIFIM, 1983). Both studies, Pääkkönen & Repo and LIFIM, were carried out just before the middle of the eighties. According to these studies the managers of the largest Finnish corporations have felt (at least on the level of personal opinion) that the social responsibility issues of the firm are important, even at the cost of profit-making. Firms regarding profit-making

as the sole object of action were few in number. Very similar and parallel results can be found in the Finnish Committee Report on the social responsibility of the Finnish firms (Committee Report, 1972). Thus, it seems that a so called broader ideology of the social responsibility might prevail among Finnish firms nowadays. And so, based on what has been presented above, an interesting target for a more detailed study would be to see whether it is possible to find more proof of changes in business ideologies, especially by using different sources and methods than before.

THE EMPIRICAL RESEARCH MATERIAL AND THE METHOD

In the previous sections the ideal-type models for different forms of corporate responsibility have been defined. This has been carried out by constructing the ideal-types on three ideologies of the firm's social responsibility, against which this section will proceed to investigate empirically the source materials. They constitute of a sample of employer journals published in the 1930's and between 1972 and 1982 in Finland. This material includes explicit and implicit attitudes, values and opinions on social responsibility produced by the business world. The employer journals are the internal forums of entrepreneur organizations as well as publications of organized industrial enterprises reporting and delivering information between companies but also serving as outlets of corporate viewpoints outside the business community. The following publications were used as source material:

- 1) The Employer (Työnantaja). It appeared first in 1968.

Source material covers the years from 1972 - 1982

- 2) Industrial Journal (Teollisuuslehti). Published 1930-1940

and 1972--77, after which it ceased to appear.

3) Industry (Teollisuus). Appeared in the years 1978, 1979 and 1983.

4) The Industrial Week (Teollisuusviikko). Appeared in 1981 and 1982.

The articles that were chosen from the employer journals were all somehow connected with the social responsibility of the firm. Since the categorization of complete articles under certain classes, i.e. ideologies, it was considered most practical to divide these articles into sentences that contained less ambiguous messages. The categorization, therefore, was carried first by going through the journals and picking out articles on social responsibility, then these articles were divided into sentences and categorized under different ideologies. The total number of sentences amounted to 171, which is not very large. Essential is though, that, all articles were included which contained references to social responsibility.

JUSTIFYING THE SAMPLE

One can find several reasons to select the research sample from the literal sources of the thirties and eighties. In Finland these time periods were interesting in many respects, especially from economic and social viewpoint. In the thirties the value environment of business was much more permissive than in the seventies. In other words, restrictions like laws and public opinion placed by the society were both mild and few in number. In the seventies business environment prevailed in Finland was a so

called mixed environment (see Rhenman, 1972). In this kind of environment business operations were judged by using partly conventional profit-measuring devices but also by using matters concerning the social responsibility, e.g. achievements in lowering the level of unemployment and pollution are such matters. So, one can claim that in the thirties the talk of social responsibility produced by business should reflect the ethics of classical market behaviour. On the other hand it might be possible that in the seventies the talk should reflect the broader social responsibility ethic born by the changing economic and social conditions.

One can suppose that the change in the value environment of the firms has forced business to show that the action of firms is socially responsible, at least on the level of talk. This kind of talk is necessary because of the legitimation problem met business and managers during the sixties and the seventies. Pressures placed by the society produce such a legitimizing talk the purpose of which is to convince the public of the social responsibility of business. This implies that it would be interesting to study how the legitimizing talk produced by business has changed in the course of the years, and is it possible and relevant to differ rhetoric as opposed to sincere statements, especially in relation to the scarce material. In this connection it is relevant and necessary to present some basic principles concerning the relation between business and rhetoric. Business is a social organization, and like any other social organization it must achieve consensus, win approval, compel obedience. It must, in short, persuade its various constituencies on a host of issues. So, what is the ultimate end of business rhetoric, the end to which other aims must defer? Obviously, the ultimate aim of every business is making a profit, or in other words, "gain" or

"loss", although social responsibility is emphasized. Thus, "profitability" becomes the counterpart of advantage, justice and honor. In this way business communication takes its rightful place beside the judicial, deliberative, and epideictic rhetoric. Aristotelian rhetoric (see Aristotle, 1960) ultimately involves people persuading people, and this is precisely what business writing does when it sells products, builds investor's confidence, and generates community goodwill. Other kinds of rhetorical models which have aimed to combine the classical rhetorical model with the more modern psychological inventions have also been proposed, f.e.g. so called Motive-Goal -approach (Shelby, 1986). However, in this presentation the classical variant was chosen emphasizing the certain strategies and means of persuasion. The three essential components of any rhetorical situation are the character of the speaker, the predilections of the audience and the content and the form of speech (Burke, 1982) The last component is essential, and it includes several important issues. One of these is the figure of the speech. Kallendorf and Kallendorf (1985) have proposed on the basis of Aristotle's Rhetoric that the figures of speech offer a powerful tool for the persuasive function of modern business communication. The following list illustrates the use of some of the more common figures of rhetoric (see Kallendorf and Kallendorf, 1985):

ANAPHORA: Repetition of the same word at the beginning of successive clauses.

ANASTROPHE: Unusual arrangement of words or clauses within a sentence

ANTIMETABOLE: Inverting the order of repeated words

ANTITHESIS: Conjoining contrasting ideas

ASYNDETON: Omission of conjunctions

ELLIPSIS: Omission of word easily understood from text

EPISTROPHE: Repetition of a closing word or words at the end of several clauses, sentences or verses

HYBERBOLE: Exaggerated or extravagant terms used for emphasis and not intended to be understood literally

METAPHOR: Assertion of identity rather than, as with a simile, likeness

METONOMY: Drawing a suggestive expression from a closely associated object or idea

PARALLELISM: Repetition of phrases of equal length and usually corresponding structure

PERSONIFICATION: An animal or an inanimate object is represented as having human attributes

RHETORICAL QUESTIONS: Question implying strong affirmation or denial

SIMILE: One thing is likened to another

The figures of speech enable a writer to balance similar or contrasting ideas, to frame thoughts in epigrammatic expressions, to add a sense of drama or urgency to a message. They do, in short, enable a writer to arrange, shape and present ideas in a way that projects the image of a thoughtful and analytical person whose ideas deserve to be taken seriously (Kallendorf & Kallendorf, s.43). In this context the figures of speech mentioned above indicate that it is interesting to find out if the figures were used in the "business-ideological" talk to legitimize the conduct of business practices in capitalism. The point in the study is if there are differences between the figures of speech used, in relation to the two timeperiods and does there exist any kind of "social responsibility rhetoric" or "rhetoric of free competition". Other important questions are the content of talk used and the nature of the speakers and the audience.

THE EMPIRICAL RESULTS OF THE STUDY

1. The Ideology of the Social Responsibility of the Firm in the 1930's

In the thirties Finland was a predominantly rural country. However, metal industry and paper and sawmill industries were to be found. The latter two industrial branches carried a great significance for the Finnish gross national product. This fact is also reflected in the employer journal articles, most of which deal with sawmill and paper industries in one way or another. Thus, it can be said that the journals were the "voice" of these industries.

The numerical distribution of the sentences dealing with the social responsibility of the firm into classes, i.e ideologies in the thirties was as follows:

Traditional ideology:	46 statements	88.5 %
Modern ideology:	4 statements	7.7 %
Moral ideology:	2 statements	3.8 %

Table 1. Distribution of statements in the 1930's.

Let us now make observations concerning the empirical contents of different ideologies. On the ground of the total distribution of sentences it can be concluded that the main ideology expressed in the sample was the traditional one. Modern and moral ideology were represented much less. Following subthemes were stressed in the traditional ideology:

- Negative attitude to state and government
- Trust to market mechanism
- Praising of capitalism
- There is nothing good in the government
- Government is bad for the economy
- Positive attitude to political freedom and capitalist system
- Value questions
- Negative attitude to broader social responsibility issues

The survey of the material reveals that in the 1930's the conception of the social responsibility of the firm was consisted with the "Friedmannian" narrow view of responsibility. Corporate actions were conceived primarily as a medium of fullfilling the economic function of the firm. The concept of social responsibility is presented more implicitly than explicitly in the articles. One reason for this may be that the conception of social responsibility had not yet been standardized as a speech term in

the business usage of the thirties. Several main lines of the argumentation can be isolated. One of these was the view that only a profitable and profit-seeking firm is able to bear its social responsibility. The most common statements used in the texts were such as:

"profit seeking...", "(the firm) must operate ambitiously and seek profits"

"to take advantage of producers"

"to make progressive capital investment which ensures economically improved conditions"

Thus, one can claim that the argument for the firm as a responsible economic unit serves as the legitimation or justification of corporate actions. The existence of private enterprises, then, is seen as the prerequisite for a functional economy and society. The firm attends to the production of goods and services and to the accumulation of capital.

Worth of heedeing is the fact that the different scopes of social responsibility are not clearly differentiated. Only the management responsibility can be distinguished as a separate field. The statements chosen disclosed that businesslife comprehends the employer responsibility not only as confined to wage payments or workcontracts but as extending to certain fields nowadays considered external to management responsibility. In the 1930's the employer responsibility was taken as a separate branch of employee care. Social politics in Finland was as yet undeveloped in the 1930's. So it was usually the enterprise that arranged for housing, schooling, healthcare, etc. for its entire labor force. These practices were not imposed by law, but it was in the proper interests of the firm to carry out this social role. The relation of the firm toward its workers or toward the immediate environments

was domineering and patriarchal. The firm gave aid to its workers (e.g. in the form of social security) but loyalty towards the company was required at the same time (see Koistinen, 1985). In this context, the significance of autonomous activity was stressed by the business collectivity. The prevalent view was that companies are able to arrange for the social security of their workers on the basis of the principle of self-regulation. Social obligations imposed by law were seen as inconvenient for all the parties in question.

Statements stressing the broader management responsibility are to be seen as a deviation from the preconceived work-hypothesis. In those statements, a lot of weight was put on management responsibility towards the whole of society and not only toward a single interest group, i.e. the stockholders. The primary emphasis was on the implementation of economic responsibility. The firm's role as an essential part of society was also considered important, and if the firm wants to maintain its operational facilities in the long run, as the statements stressed, it should not introduce the principle of making as much profit as possible at any costs. The statements accentuating moral responsibility came out in the context of management responsibility. There were only two of these, and both of them pointed out moral duty of employers to provide work for the unemployed.

2.The Ideologies of Social Responsibility of the Firm between 1972 and 1982

By the year 1970, Finland had developed into a fully industrialized country. A strong change in the economic structure had occurred. The country had evolved from an agrarian society into a modern industrial state where the direction of development is clearly

perceivable as post-industrial. Economic growth reached its peak in the middle of the 1970's when the depression cut its pace, then the economic revival started again in the beginning of the 1980's. The relations between the firm and society, during this period, have turned towards a more fixed liability relationship: many new bonds that did not yet exist in the 1930's have appeared. This had contributed to an increasing complexity in the firm's responsibility networks in the 1970's contrasted to those in the beginning of the century. The following table presents the distribution of statements on the social responsibility of the firm into different classes, i.e. ideologies, between 1972 and 1982:

Traditional ideology:	44 statements	37.0 %
Modern ideology:	74 statements	62.2 %
Moral ideology:	1 statement	0.8 %

Table 2. Distribution of statements, 1972-1982

The table reveals that modern ideology has gained prevalence during this period. A change, therefore has occurred: an ideological shift from traditional to modern. Moral ideology is still only a minor representation. The following conclusions can be made on the grounds of these statements. The discussion on the moral responsibility of the firm has become more explicit than in the 1930's, when no direct mention of economic or social responsibility was to be found. As several statements indicate, in the 1970's, "corporate responsibility", "social duty", or "social function" were explicitly discussed. The majority of statements reveal the attitude that the firms responsibility is more than just the fulfilling of their basic economic functions. Due to economic and social development, the discussion of the firm's social responsibility has differentiated into several fields,

additionally, themes treating corporate responsibility have arisen. Central inquiries concern the theme: what social functions should a company carry besides the quest of profitability ?

- Five statements in the 1970's emphasized "the sole quest for profitability"

The theme of "public accountability", for its part, represented attitudes and opinions for broader social responsibility. Thirteen such statements were found:

- "We must fulfill social obligations"
- "Profit is not the only goal, we must take care of the balance of payments...etc."

The message conveyed in these phrases is that the firms also need to consider social problems and to participate in solving them. On the other hand, it is to be remarked that opinions pro initiative to social action are mostly expressed in the abstract: "considering the needs of society". Social activism (i.e. systematic participation in solving social ills) was supported only minimally (two statements). The ideal-type statement was:

"The utmost responsibility of the firm naturally is to maintain profitability. Nevertheless, certain obligations that require distributing funds in non profitable investments are imposed on the firm by law, by contracts, and by the public opinion. It is impossible to draw a borderline between the firm and society since the firm is, after all, part of the society."

Yet another set of opinions is conveyed in the statements found in the articles of the 1970's, which present a contrast of those mentioned above. These emphasize that the firm's only social responsibility is maintaining profitability. This resembles the "Friedmannian" narrow conception of social responsibility. It is to be remarked, though, that such expressions as

"profit-maximization" or "attempt to maximize profits" are not used. Frequently used formulations are, for instance, "maintaining profitable activity" or "securing profitability". On the whole, this group of statements supporting the narrow view is smaller than the one for broader social responsibility. An important observation is also that statements dealing with the firms goals or its role laid stress upon self-imposed actions in fulfilling social responsibility. Profit seeking was considered very important in securing continuity and profitability in the firm's actions. The companies claimed that they can best fulfill their social obligations autonomously without any external constraint, if they were allowed the possibility to engage in profitable activity.

At least three different fields of social responsibility could be distinguished in the employer journal articles in the 1970's: management responsibility, responsibility for environment and consumer protection. Management responsibility has always been a central branch of social responsibility. It has undergone a change from the paternalizing or patronizing variant of the 1930's into a more versatile form of responsibility. Only one form of paternalistic responsibility remains: dwellings that the firm provided for their employees were considered an important competitive force specifically in areas with labor shortages. Workers and trade unions were the central groups for whom the firms held themselves responsible. Consequently, complete security for employment contracts was the central goal of social politics in the 1970's. This would have meant a legal obligation for the firms to provide work for the unemployed, but the firms claimed that their primary duty was securing profitability in their actions. The legal obligation of employment was seen to endanger this primary function. Therefore, voluntary action was emphasized by the firms.

They stated further that it was the duty of the government to ensure ideal conditions for corporate operations so that employment on an economically sound basis would be possible. The statements contained no mention of employment at the risk of nonprofitability or of coupling employment objectives with corporate actions.

Environmental responsibility is a field of conventional social responsibility. In the 1970's different environmental protection themes appeared in the social debates in Finland. This is apparent also in the articles of employer journals; several articles stressed the importance of more effective environmental protection. The companies see that they also have to bear their fair share of protecting our environment, as do all members of society. Here, too, autonomous activity is stressed. Moreover, cooperation with the government was considered essential. Strong legal constraints, were opposed and weaker forms of control (so called reporting procedure) were stressed.

Issues of consumer protection were also debated in the 1970's. Social development had pointed the need for a social organ to ensure consumer benefits. According to the statements in the employer journals, the business world conceded the importance of consumer issues and consumer policies. The firms consider it better if, however, they were given free reign in the decision and implementation of consumer issues. Finally, it needs to be mentioned that the articles contained no discussion on social values. The importance of Realpolitik-values were revealed in all statements. Universal or so called duty-values were not discussed. Profitability, producing and profitmaking were values preferred by the companies.

COMPARISONS, CONCLUDING REMARKS AND A RESEARCH AGENDA

1. The comparison of the content of the articles - changes in the factual content of the ideologies of business

This article has investigated the conception of social responsibility as well as the perception of this by business in the 1930's and in the 1970's. The following table presents the results of the survey in the form of cross tabulation. The functions of the firm in the different areas of life are presented in this table as they are perceivable in the articles:

	1930 -	1970 -	Significance of sphere
	The function of the firm:		
Economic sphere	"to create economic capital..." "progressive accumulation of capital" "taking advantage of producers"	"to maintain profitable activity" "to engage in profitable business operations" "to seek profit"	highly accentuate
	The function of the firm:		
Social sphere	Firm as a part of society. Its function is to create the basic wealth of society	"to maintain the balance of payments and employment" "to bear responsibility for environmental pollution" "to bear its share of responsibility for employment"	accentuated
	The function of the firm:		
Moral sphere	Provide work for the unemployed (even at the risk of weakened profitability)	To keep the "wheels" turning in order to increase employment (even at the risk of weakened profitability)	very weakly presented

Table 3. Attitudes on the function of firms as presented in the statements found in employer journals in the 1930's and 1970's

The table illustrates the change that has taken place: traditional ideology has had to give way to the modern, broader ideology of responsibility. This change is visible especially in the social sphere. In the 1930's the social responsibility of the firm was perceivable only as fulfilling economic responsibility. There were neither expressions of the need for taking broad and systematic social responsibility nor the desire to do so. Nor was there any mention of social goals which could have been coupled with the general objective of the firm.

On the other hand, statements dealing explicitly with the social responsibility of the firm emphasized broader management responsibility, responsibility for the whole community. The explicit statements mentioned above laid stress upon the firm's economic function. Such being the case, the economic function was considered central, i.e. the responsibility of the firm is to create the basic wealth of society. Management responsibility was the only field of social responsibility explicitly manifested in the articles. This, then, can be called the paternalistic model of management responsibility. Statements stressing the firm's moral responsibility appeared specifically in connection with management responsibility. There the emphasis was on the employer's duty to provide work for the unemployed. In the 1930's corporate actions were legitimized by stressing the importance of the economic function. Additional social functions beyond these were not stressed.

In the course of years, from the 1930's to the 1970's, Finland has undergone a shift from agricultural into highly diversified industrialized society. During this period, a strong economic and social changes have occurred, one of these being the change and

clarification of the division of functions between society and enterprises. Finland took a strong leap towards the so called welfare state during the 1970's, i.e. the state has adopted an increasing amount of social functions and duties which earlier were taken as the responsibility of the private sector. It is evident that many controversial topics of debate in the 1930's, for example certain actions connected with social security such as work-security and health insurance laws, have been accepted even by employers during the recent decades. Because of this they were no longer discussed in the employer journals of the 1970's. Additionally, the labor union movement has been accepted both as legitimate social institution and as the opposing side of the employers in collective bargaining (which was not yet the case in the 1930's). Certain mutually agreed topics were no longer discussed in the 1970's they don't fit under the heading "discourse on the social responsibility of the firm". More relevant topics have emerged instead, such as, corporate democracy, environmental protection, consumer politics etc.

It seems that in the 1970's especially, the firms tended to resist laws and regulations that impose additional obligations. In their place, the firms stress their ability to autonomously perform the functions that were to be legally regulated. Here the point is not necessarily that firms would wish to realize the narrow model of social responsibility but rather that firms sense the government's distrust of their ability for self-regulation. Behind the firm's emphasis on voluntary responsibility could also be the idea that it was to the firm's advantage to be regulated as little as possible. Each law and regulation is a restriction on the firm's possibilities of action and of its field of choice besides causing additional costs. Thus it is easy to infer that enterprises desire

the minimum amount possible of restrictive resolution.

The stress put upon the way to legitimize the firm's actions has undergone a change compared to the 1930's when reference to the economic function was enough to legitimize an action. The duty to feel responsible for environment, employment, consumer protection, etc. is transmitted in the statements of the 1970's, although always on the condition that the firms be guaranteed the right for profitable action. The firms legitimize their operations by accepting the existence of certain social obligations (the fight against unemployment, environmental problems, consumer problems). Business life seems to agree with a certain amount of participation in solving these problems. With certain restrictions, though, the acceptance is presented in the abstract, no concrete actions are presented. The ideal-type statement describing such broader legitimation based on the social function of the firm goes like this: "The firm has to pursue profits or profitability in order to take care of employment or to fulfill its duty of environmental protection". Here the quest for profits or profitability is seen as a means of actualizing the social function.

To generalize, it can be said that statements representing moral ideology were of minimal occurrence. Both in the 1930's and between 1972 and 1982 only three statements in the total of 171 represented "moral voices". The 1930's stressed: "The moral responsibility of the industrial managers towards society and employees".. "The significance of institutional and individual values which could not afford to be lost".

This was to stress the value employment has to a person and the moral duty of employers to provide possibilities for work. In the 1970's the same statement, classified under moral ideology, was put

more implicitly. No direct value emphasis was found. Moral duties were not mentioned, instead, the phrasing like:

"...During depression firms kept the wheels turning and provided work even when it has meant unprofitable business".

However, in this statement, as well as in the statement of the 1930's, maintaining employment is seen as an important duty.

When reviewing issues directly connected with values, it is noted that the meaning of the value put on work and employment is emphasized both in the 1970's and in the 1970's. In addition to this, for the 1970's the stress laid upon efficiency is typical. The values of emphasizing the significance of money are prominent. Thus, profitability, profit, and economic outcome are accentuated. On the other hand, however, potential value conflicts connected to these issues are not presented. Over time, the attention paid to certain issues has not switched from utilitarian to formalist or Kantian ethical position. The study made suggests more research and a closer look at the historical development of social responsibility issues.

2.The rhetoric of business speech - the styles of legitimizing talk

As mentioned above one important function of business speech is legitimize the principles and conduct of business life. This is possible by using some fact arguments as mentioned above and by using rhetorical devices constructing the legitimizing talk. On the ground of the contents of the articles one can presume several forms of persuasive talk, such as:

- rhetoric "praising capitalism"
- rhetoric of "broader social responsibility"
- "moral responsibility" rhetoric

- "factual or data" rhetoric
- rhetorical figures used
- changes in talk used in the thirties and seventies

However, in the texts there does not exist very rich rhetorical figures and strategies compared with the results found by Kallendorf & Kallendorf and Burke in the arena of political rhetoric. One reason for this might be the nature of the audience. In this case the character of audience is homogenous and one-dimensional, it consists of many same-sided interest groups of the Finnish industry. That might cause the situation where very rich wordly expressions are not needed by the speakers to persuade the audience to approve the principles of business social responsibility, i.e. the wordly instruments of legitimation are not necessary because the speakers and the audience are on the same side of the "front". The legitimation happens mainly through the factual content of the articles. Secondly, notable differences of figures of speech used between the two timeperiods do not exist. In the thirties the figures of speeh used were metaphor, simile and hyberbole and in the seventies hyberbole, rhetorical questions and metaphor. However, the number of the figures used was small in the both decades (in all twelve figures). Thus, one can make the conclusion that the figures of legitimizing talk are not connected with the dimension of time in this respect.

3. Some suggestions for further research

After the development of the framework above it is possible to study several issues by using different information sources. They may be, for example, notices of business organizations, internal and external business reports and direct interviews given by managers. From those one can try to find out different styles of managerial speech, the processes of symbolization and different kinds of value questions included in the speech. One can also study how the speech depends on the audience or the media used. One hypothesis may be that the audience is crucial for the speech style and the language used is different depending on the audience. It seems reasonable to think that the speech used by business management and aimed, .e.g. at employees, has a different form and content than speech aimed at the general public. The management uses different ways to speak to different audiences due to the various rationalities ruling the action, and thus it is interesting to find out how, when and where the different rationalities rule the managerial speech.

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