

Stakeholder Perceptions of Communication of Corporate Social Responsibility: Case Lappset Group

International Business Communication

Master's thesis

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Objective of the Study

The objective of the study was to explore the stakeholder perceptions concerning communication of corporate social responsibility (CSR) at the case company, Lappset Group Ltd. The target stakeholder group consisted of architects, landscape architects and landscape designers (referred to as architects), who are considered by the case company as important opinion leaders with influence on the client organizations' procurement processes. The study aimed to answer the following main research question and three sub-questions: What are the stakeholder perceptions in Finland, Germany and the Netherlands concerning the following questions?; (1) How do the stakeholders perceive CSR in general?, (2) How do the stakeholders perceive CSR at Lappset Group?, (3) How do the stakeholders perceive CSR communication at Lappset Group?

Methodology and the Analytical Framework

The study utilized a single case study approach and a mixed methods approach. First, a structured pilot interview was performed with a Lappset Group representative and the online CSR publications of the case company were analyzed in order to gather information for the purpose of drafting a survey questionnaire for the stakeholders. The questionnaire consisted of quantitative, Likert-scale format questions and qualitative, optional open-ended questions. The survey questionnaire was sent to 850 respondents belonging to the target stakeholder group and 81 responses were received (10% response rate). The analytical framework of the study was constructed based on the research questions. The framework illustrates (1) the interconnectedness of CSR, CSR communication and strategic CSR, (2) the business- and stakeholder-related influential factors, and (3) the outcomes of CSR.

Findings and Conclusions

The study resulted in three main findings: (1) the stakeholder group of architects has positive perceptions of CSR in general and consider environmental and safety issues the most significant in their work, (2) the architects consider safety and environmental issues well managed by Lappset Group and social, ethical and human rights issues not as well managed, and (3) the architects find that at Lappset Group safety and environmental issues are more extensively communicated than social, ethical and human rights issues. These findings suggest that the case company should improve the CSR communication in three areas: create a separate CSR section on the corporate website, promote the next CSR report and engage more in CSR-related dialogue with the significant stakeholder groups.

Key words: international business communication, corporate social responsibility, stakeholder perceptions

Yhden sidosryhmän näkemyksiä vastuullisuusviestinnästä: Case Lappset Group

Tutkimuksen tavoitteet

Tutkimuksen tavoitteena oli selvittää yhden sidosryhmän näkemyksiä case-yritys, Lappset Group Oy:n vastuullisuusviestinnästä. Tutkimuksen kohteena oli arkkitehteistä, maisema-arkkitehteistä ja maisemasuunnittelijoista (sidosryhmää kutsutaan arkkitehteiksi) koostuva sidosryhmä, jolla on case-yrityksen mukaan merkittävä rooli mielipidejohtajana ja asiakasyritysten hankintaprosesseihin vaikuttajana. Tutkimuksen tavoitteena oli vastata päätutkimuskysymykseen: Millaisia näkemyksiä sidosryhmällä on seuraaviin kysymyksiin liittyen Suomessa, Saksassa ja Alankomaissa?, ja kolmeen alakysymykseen: (1) Millaisia näkemyksiä sidosryhmällä on vastuullisuudesta yleisesti?, (2) Millaisia näkemyksiä sidosryhmällä on Lappset Group Oy:n vastuullisuudesta?, (3) Millaisia näkemyksiä sidosryhmällä on Lappset Group Oy:n vastuullisuusviestinnästä?

Tutkimusmenetelmät ja analyttinen viitekehys

Tutkimus toteutettiin case-tutkimuksena sekä hyödyntämällä Mixed Methods –tutkimusmenetelmää. Ensiksi toteutettiin pilottihaastattelu, jossa haastateltavana oli Lappset Group Oy:n edustaja. Lisäksi case-yrityksen Internet-pohjaisia vastuullisuusviestinnän julkaisuja analysoitiin, minkä pohjalta suunniteltiin kyselylomake sidosryhmää varten. Kyselyssä oli sekä Likert-asteikon mukaisesti muotoiltuja kvantitatiivisia kysymyksiä sekä avoimia valinnaisia, kvalitatiivisia kysymyksiä. Kysely lähetettiin 850 vastaajalle ja vastauksia saatiin 81 (vastausprosentti 10%). Analyttinen viitekehys suunniteltiin tutkimuskysymysten pohjalta. Viitekehys havainnollistaa (1) vastuullisuuden, vastuullisuusviestinnän ja strategisen vastuullisuuden välisiä yhteyksiä, (2) yritystoimintaan ja sidosryhmiin liittyviä vaikuttavia tekijöitä, sekä (3) vastuullisuuden tuloksia.

Tutkimuksen tulokset ja johtopäätökset

Tutkimukselle saatiin kolme pääasiallista tutkimustulosta: (1) arkkitehtien sidosryhmällä on yleisesti ottaen positiivisia näkemyksiä vastuullisuudesta, ja heidän työnsä kannalta tärkeimpiä ovat ympäristö- ja turvallisuusasiat, (2) arkkitehtien mielestä Lappset Group hoitaa hyvin turvallisuuteen ja ympäristöön liittyvät vastuullisuusasiat, mutta sosiaalisia, eettisiä ja ihmisoikeuksiin liittyviä asioita ei hoideta arkkitehtien mukaan yhtä hyvin, (3) arkkitehtien mukaan turvallisuuteen ja ympäristöön liittyviä vastuullisuusasioita viestitään kattavasti, mutta sosiaalisia, eettisiä ja ihmisoikeuksiin liittyviä asioita ei viestitä yhtä kattavasti. Tutkimustulosten perusteella annetaan kolme ehdotusta case-yritykselle: erillinen vastuullisuuteen keskittyvä osio tulisi lisätä yrityksen Internet-sivustolle, seuraavalle vastuullisuusraportille enemmän mainontaa ja näkyvyyttä, sekä enemmän vastuullisuuteen liittyvää dialogia merkittävien sidosryhmien kanssa.

Avainsanat: kansainvälinen yritysviestintä, vastuullisuus, sidosryhmien näkemykset

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1 INTRODUCTION

Corporate Social Responsibility (CSR) is increasing its importance in business. This increasing importance is also seen in the growing number of academic research articles studying CSR. In the past few decades, CSR has evolved greatly (Carroll, 1999). In the beginning, CSR was mainly about the economic responsibility of the businesses (Friedman, 1970), but slowly the significance of different stakeholders groups began to strengthen and other responsibilities started to emerge (Whetten et al., 2001; Smith, 2003; Du et al., 2010; Werther & Chandler, 2011). Nowadays, CSR is more than just the mere obligation to obey the law; versatile CSR activities are expected of companies and if companies fail to meet these expectations, they can suffer from the consequences.

As a result, CSR is starting to be more closely integrated into the corporations' business strategies. Even the European Commission has stated that enterprises "should have in place a process to integrate social, environmental, ethical and human rights concerns into their business operations and core strategy in close collaboration with their stakeholders" (European Commission, 2013). According to the European Commission (2013), the purpose is not only to minimize and prevent negative impacts but also to enhance the positive effects on the environment and society, for instance, through innovation.

However, it is not enough for companies to be engaged in CSR, "they also have to communicate about it" (Schmeltz, 2012a, p. 149; see also McElhaney, 2009). Nevertheless, it is not as easy as it may sound. CSR communication is not a very extensively researched topic yet, but based on the available information, there are several pitfalls that may turn a good effort into a disaster. At its worst, a wrong kind of or inconsistent CSR communication has been recognized to create negative stakeholder reactions (e.g. Scholder et al., 2006; Friestad & Wright, 1994; Sen et al., 2009; Webb & Mohr, 1998).

Various stakeholder perspectives into CSR seem to be even less researched than CSR communication in general. Morsing and Schultz's (2006, p. 326) "framework of CSR communication strategies" is one of the few pieces of research that integrates different ideas and suggests a complete model for three stakeholder approaches. Schmeltz (2012a) has developed these ideas slightly further and suggests that these communication strategies should follow the level of strategic CSR, or in other words, the integration of CSR into the corporate strategy. The focus of her study was on the consumer oriented CSR communication, but her ideas related to strategic CSR can also be applied in other contexts (Schmeltz, 2012b). In fact, consumers seem to be, in general, one of the most researched stakeholder groups in terms of CSR (see e.g. Becker-Olsen et al., 2006; Forehand & Grier, 2003; Friestad & Wright, 1994; Haley, 1996; Menon & Kahn, 2003; Ricks, 2005).

Another stakeholder group that has also lately been a target of interest is the investors. Rytönen (2012) researched the investor perspective into ESG (Environmental, Social, Governance) and claims that there is a mismatch between the companies' and the investors' understanding of why "ESG factors are important" (Rytönen, 2012, p. 12). Furthermore, Lipponen (2013, p. 100), studied responsible investors and concludes that CSR is an integral part of companies' business operations and therefore CSR related topics are also discussed in the Investor Relations (IR) context.

In spite of the growing interest in the different stakeholder perspectives of CSR communication, the B2B perspective has not been thoroughly investigated yet. Practically, the stakeholder perceptions must influence B2B relations, but there is not enough evidence in the earlier research to make conclusions of what kind of influence that could be. Therefore, this indicates that there is a need for more investigation on the B2B perspective concerning the stakeholder perceptions of CSR communication.

1.1 Research Objectives & Research Questions

The aim of the present study is to determine the overall perceptions of an influential B2B context stakeholder group on CSR and CSR communication at a case company. The case company, Lappset Group Ltd., has commissioned this research project. The examination of the perceptions of this particular stakeholder group is significant, as the potential differences or similarities in the perceptions concerning CSR and CSR communication indicate whether CSR communication at the case company has been successful or not. The target stakeholder group of the study consists of architects, landscape architects and landscape designers who are considered important opinion leaders with influence on the client organizations' procurement processes (Lappset Group, 2010).

The study aims to answer the main research question and three sub-questions below:

What are the stakeholder perceptions in Finland, Germany and the Netherlands concerning the following questions?

1. How do the stakeholders perceive CSR in general?
2. How do the stakeholders perceive CSR at Lappset Group?
3. How do the stakeholders perceive CSR communication at Lappset Group?

The sub-research questions number two and three are quite similar and in another context they could be, in fact, interpreted as identical. However, in the present study, these questions intend to discover whether there are differences in the perceptions of the target stakeholder group concerning these issues. The stakeholders are not communication experts and most likely perceive the topics of these two questions as separate. Therefore, these questions can be used to determine whether the respondents' perceptions differ regarding CSR and CSR communication at Lappset Group.

Despite the fact that the research questions divide the stakeholders according to three geographical areas, the present study does not aim to research the topic from the perspective of culture or cultural differences. The division into the three countries has been made purely out of interest and due to the fact that it is most convenient for the case company Lappset Group. The focus will be in Finland, while Germany and the Netherlands act as a baseline for comparison. The study, however, presents the main findings based on the average perceptions among the three countries. This is due to the fact that the study does not focus on pointing out any cultural differences but rather aims to provide wider guidelines on enhancing the CSR communication based on the overall stakeholder perceptions.

Nevertheless, it should be noted that the stakeholders represent different cultural identities (Jameson, 2007). According to Jameson (2007), these identities are determined by the different groups the stakeholders belong to. In this case, the stakeholders represent the country, but also the same educational and occupational group. These factors influence the stakeholders' "knowledge, beliefs, values, attitudes, traditions, and ways of life" (Jameson, 2007, p. 199) and thus are expected to influence the stakeholders' perceptions of CSR in general and at Lappset Group.

1.2 Case Company Introduction

The present subchapter introduces the case company Lappset Group Ltd. in general, describes the company's CSR operations and discusses the different aspects of their CSR communication. The CSR related issues which are studied from the target stakeholder group's perspective are also discussed.

1.2.1 General Information on Lappset Group

Lappset Group Ltd. claims to be “one of the leading manufacturers of playground equipment worldwide” (Lappset Group Ltd., n.d.a). The company was founded in 1970 in Rovaniemi, Finland by Antero Ikäheimo. The main business idea was to provide new kinds of wooden climbing equipment for children, so that they would get exercise as well as have fun. The latest additions to Lappset Group’s product offering are Parkour equipment for teens and young adults, and Sport equipment for adults and seniors.

The turnover of Lappset Group in 2011 was 46.5 million Euros, operating profit 1.1 million Euros, and the number of employees 308 (Lappset Group Ltd., 2011). Lappset has seven subsidiaries in Europe, located in Germany, United Kingdom, Sweden, Italy, Spain, France and the Netherlands, and, in addition, operations in over 40 countries.

The present thesis will focus on the operations in Finland, Germany and the Netherlands. The parent company, Lappset Group Ltd. is located in Finland. The German subsidiary is called Lappset Spiel-, Park- und Freizeitsysteme GmbH and the subsidiary in the Netherlands is called Lappset Yalp B.V. (Lappset Group Ltd., 2011). The company is commonly referred to as Lappset Group Ltd. in the present study.

Lappset Group has identified their most significant internal and external stakeholder groups. These are personnel, customers, owners and financiers, subsidiaries and resellers, suppliers, the public sector and the authorities, media, educational institutions and international organizations. In the present study, the stakeholder group of architects, landscape architects and landscape designers is the target of interest (the stakeholder group is later also referred to as “architects”). Lappset Group considers the architects as a subgroup of the customers, and defines them as the “important opinion leaders who play a crucial role in procurement processes”, (Lappset Group Ltd., 2010, p. 22).

1.2.2 CSR Communication at Lappset Group

Since 1970, Lappset Group has operated according to the principles of social responsibility which implies that the company strives to working towards improving the living environment of people (Lappset Group Ltd., 2010). The company emphasizes that the environments which they create must be safe and designed so that they place minimum burden on the environment. Consequently, “responsibility” is named as one of the core values at Lappset (Lappset Group Ltd., n.d.b). Additionally, the CSR operations also follow the International Organization for Standardization (ISO) guidelines today (Lappset Group Ltd., 2010).

CSR communication targeted to the stakeholder group of architects is divided into three main channels. Firstly, Lapset Group publishes information of its CSR activities on their country-specific websites, as well as on the international website in English. There is no specific website dedicated for CSR communication, but some CSR-related information can be found under the “Lappset Company” webpage. The main CSR related topics on the website are; “Design, Environment and Safety”, and “Environmental Policy”.

Secondly, the Annual and Corporate Social Responsibility Report published in 2010 contains information on social, environmental and economic responsibility. The report is created so that it is comparable with the Global Reporting Initiative (GRI) reporting guidelines. Thirdly, Lappset Group encourages active dialogue with the target stakeholder group overall, as well as concerning CSR related issues. Additionally, Lappset Group also uses some printed materials as a part of CSR communication, but these will not be included in the research (Lappset Group Ltd., 2010).

1.2.3 CSR Issues at Lappset Group

In the present study, the focus will be on five CSR related issues: environmental, ethical, human rights, social and safety issues. The four first mentioned issues are considered as traditional CSR issues. These are included in the definition of CSR by the European Commission (2013), and therefore they were also chosen to be included in the present study. Safety was added to these issues due to its importance to the case company, Lappset Group Ltd.

Safety as a CSR issue can be considered as a slightly controversial topic. It is obvious that safety is not traditionally considered as a CSR issue. On the other hand, the economic responsibility of businesses was once considered as the only responsibility (Friedman, 1970), but nowadays it is not even included in the European Commission's definition of CSR. The concept of CSR is constantly evolving, yet what is clear today, is that the responsibilities of businesses are considered to extend beyond the legal obligations (Schmeltz, 2012).

There are legal obligations related to environmental, ethical, human rights and social issues similarly as there are legal obligations related to safety. When a company only chooses to follow these obligations, it should not be considered truly responsible (Carroll, 1991). The integration of these issues in the CSR operations or even in the core business should define a responsible company. Naturally, any additional responsibilities relevant to the business can also be included, such as safety in this case.

1.3 The Contributions of the Study to International Business Communication

The interest in the topic of Corporate Social Responsibility is increasing. The present study aims to explore the topic in an international context with the aid of a case company and from a stakeholders group's perspective. The case company, Lappset Group Ltd., is an internationally operating company and has subsidiaries in Finland,

Germany and the Netherlands, where the study is performed. The purpose is to determine the perceptions of the stakeholder group of architects, landscape architects and landscape designers in these three countries separately and altogether with the aid of the company's CSR publications: the Annual and Corporate Social Responsibility Report 2010 and the international website contents related to CSR. The CSR report exists only in English and the other publications in English as well as in the different language versions of the corporate website. These publications are original and targeted at an international audience in around 40 countries.

1.4 Structure of the Thesis

The present thesis is divided into six chapters. The present chapter introduced the research topic as well as explained the aim, the objective and the research questions of the study. The present chapter also introduced the case company and provided some background information on the CSR communication at the company.

Chapter 2 discusses earlier literature concerning the topic of the thesis and is divided into four subchapters; CSR, Strategic CSR, CSR Communication and the Analytical Framework. Chapter 3 explains and justifies the methodology utilized in the present study.

In the following chapter, Chapter 4, the findings of the thesis are discussed in three different subchapters; Stakeholder perceptions of CSR in general, Shareholder perceptions of CSR at Lappset Group, and Stakeholder perceptions of CSR communication at Lappset Group. Chapter 5 discusses the main findings and reflects these on the analytical framework of the study. Lastly, in Chapter 6 the present thesis is summarized, the practical implications are discussed and the limitations of the study as well as suggestions for further research are determined.

2 LITERATURE REVIEW

The present chapter discusses earlier research related to CSR and consists of four subchapters. Subchapter 2.1 discusses CSR and its development from the 1950s to the present day and, subchapter 2.2 discusses the idea of strategic CSR. In subchapter 2.3, CSR communication is discussed in general and more specifically from a stakeholder perspective. Lastly, subchapter 2.4 presents and explains the analytical framework for the thesis.

2.1 The Historical Development of Corporate Social Responsibility

There are several significant milestones in the history of CSR. Generally, it can be said that CSR, as we know it today, is not the same CSR that once existed. When the concept first emerged, CSR was mostly about finance. However, slowly softer values started to increase in importance, and the stakeholder approach was born. This made the different stakeholder groups more influential, and today, companies have even started to form relations with different stakeholder groups. Certainly, stakeholders have also a role in the formation of the latest phenomenon, strategic CSR. This means that stakeholders are expecting companies to act more responsibly by integrating CSR into the core business. The focus in the present study is in the stakeholder perceptions of CSR of the case company. Therefore the evolution from the original idea of CSR into the current stakeholder and strategic perspectives is important to examine.

The finance-related concept of CSR emerged in the mid-20th century (Carroll, 1999). At that time it was often referred to as social responsibility (SR) rather than CSR (Carroll, 1999). One of the earliest definitions state that “CSR refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society” (Bowen, 1953, p. 6, as cited in Carroll, 1999, p. 270). This definition and Bowen’s

research on CSR in the 1950s formed an important ground for the latter research within the field (Carroll, 1999).

In the 1960s, Davis (1960) introduced his definition of SR, which is in line with Bowen's early definition. According to Davis (1960), social responsibility refers to "businessmen's decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest" (p. 70). However, Davis (1960) claimed that any socially responsible action should pay itself back to the firm. This idea was generally accepted in the late 1970s and 1980s (Carroll, 1999).

Furthermore, social responsibility was seen at the time as something that could be practiced only if it was economically justified (Davis, 1960). However, more modern and challenging opinions started to slowly emerge. According to McGuire (1963, as cited in Carroll, 1999), corporations do not just have economic or legal obligations; their social responsibilities extend beyond these.

Nevertheless, the old ideas of business and SR sat tight for a long time. Still, in the 1970s the renowned economist Milton Friedman (1970, p. 178) argued that the only social responsibility of businesses is to their long term profits. So according to Friedman, businesses should only be concerned about economic growth and social welfare should be practiced only by individuals, voluntary organizations and social institutions (1970). It should be noted that Friedman's (1970) thinking was contradictory to the current idea of SR; yet, it was still in line with Bowen's early and respected research in the area.

The debate about SR continued between Friedman and another respected economist, Paul A. Samuelson (Carroll, 1999). Davis (1973) joined the discussion and summarized the opposing views of Friedman and Samuelson as follows. Friedman argued that the only responsibility of business is to increase the value of the business for the stockholders (Davis, 1973). Samuelson's idea, on the other hand, according to Davis (1973) was that CSR is not just a possibility for companies: it is more of a must. Davis (1973) evaluated both opinions and came up with a conclusion that social responsibility

should be integrated into the business, as is nowadays also suggested by the idea of strategic CSR. Corporations which choose not to do this may eventually suffer from stakeholder disapproval (Davis, 1973).

Davis's idea was also supported by Johnson (1971), who included different stakeholder groups in his definition of CSR. According to Johnson (1971, p. 50, as cited in Carroll, 1999, p. 273), a socially responsible firm should take into account not only the increase of profits for the shareholders but also consider the variety of other significant stakeholders, such as employees, suppliers, dealers, local communities and the nation. So, interestingly enough, the stakeholder approach on CSR emerged already in the 70s, although the concept was defined much later.

Social values started to appear more strongly in the definitions of CSR, which indirectly shows that stakeholders had begun to acquire a stronger position. In his definition, Sethi (1975) determined three dimensions of corporations' social behavior; the obligation, the responsibility and the responsiveness. Social obligation refers to only obeying legal and economic criteria (Sethi, 1975). This idea is consistent with Friedman's thinking. Social responsibility, on the other hand, implies that companies should fulfill the "prevailing social norms, values and expectations of performance" (Sethi, 1975, p. 62). Lastly, social responsiveness does not relate to responding to social pressures but rather to being a dynamic player within the society by anticipating the changes and acting upon them.

Another society-related description of CSR was introduced by Carroll (1979). According to him (Carroll, 1979) social responsibility refers to the expectations of the society from the businesses to include the economic, legal, ethical and discretionary considerations in their operations (p. 500). In other words, the primary purpose of business is to generate income, follow the legal obligations, and simultaneously contribute to the society (Carroll, 1979).

Furthermore, Carroll (1991, p. 42) introduced “The pyramid of corporate social responsibility”, presented as Figure 1, which is still today actively referred to in academic articles. This shows its accurateness and timelessness.

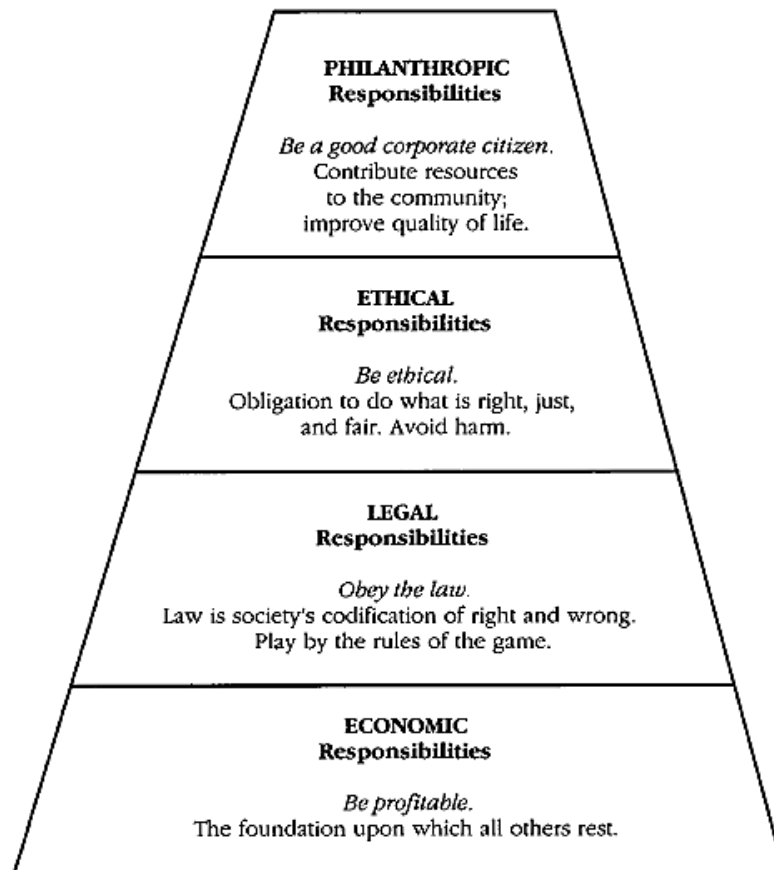


Figure 1. “The pyramid of corporate social responsibility” by Carroll (1991, p. 42)

As Figure 1 shows, “The Pyramid of Corporate Social Responsibility” consists of four layers. According to Carroll (1991), the basic idea is that first and foremost businesses have an economic responsibility. After this, companies must obey the law and thus fulfill their legal responsibilities. Next, companies must do what is ethical, fair and just and avoid doing harm to the stakeholders. Finally, businesses discretionary

responsibility means that businesses are “expected to be good corporate citizen” (Carroll, 1991, p. 42), and do good for the society and the environment.

Carroll (1991) later rephrased his earlier definition of CSR as follows: “The CSR firm should strive to make a profit, obey the law, and be a good corporate citizen” (p. 43). Carroll (1991) also focuses on stakeholders in his research and emphasizes that by identifying specific stakeholder groups, companies’ social and societal responsibilities and thus their overall CSR operations must become more personalized (p. 43). Hence, the concept of stakeholders defines to whom the organization is responsible (Carroll, 1991, p. 43).

Related to the idea of “The pyramid of corporate social responsibility” by Carroll (1991), the discussion around the concept of CSR changed towards the idea of negative and positive rights (Swanson, 1995; Velasquez 1992). Negative rights can be enjoyed when obligations are fulfilled, while positive rights require additional voluntary actions (Swanson, 1995; Velasquez, 1992). Based on the negative rights ideology, some CSR defenders are claiming that many companies are nowadays only fulfilling their minimum requirements of ‘doing no harm’ (Whetten et al, 2001, p. 349). Consequently, Whetten et al. (2001) stress that for many companies there is still a long way to live up to the social responsibility of ‘doing good’.

Simultaneously with the strengthening position of the stakeholders, the concept of strategic CSR slowly started to emerge. According to an idea by Jones (1980), CSR should be considered a process rather than a set of outcomes. This process would consist of decision-making and implementing, and this whole process should be analyzed in terms of its social costs (Jones, 1980). As a result, by adopting CSR as a process, companies would be engaged in more socially responsible behavior (Jones, 1980).

Furthermore, the concept of strategic CSR soon evolved into the direction of CSR as a business opportunity. This idea was introduced by Drucker, who suggested that CSR should, in fact, be seen as a business opportunity (Drucker, 1984, as cited in Carroll,

1999). According to Drucker, social responsibility should not be perceived as a social problem but it should rather be turned into an "economic opportunity and economic benefit, into productive capacity, into human competence, into well-paid jobs, and into wealth" (Drucker, 1984, as cited in Carroll, 1999, p. 286).

Furthermore, the strategic CSR-related discussion focused in the shift from "whether" to "how" (Du et al., 2007; Smith, 2003; McElhaney, 2009). Deetz, (2007, p. 269) also supports this view and emphasizes that CSR is not optional for companies. Therefore companies have decided which CSR values to focus on which is also seen in their business decisions (Deetz, 2007). Smith (2003) continues with the same line of thinking and summarizes: CSR is not only "the right thing to do" but nowadays it is also strategically important for companies to be engaged in it (Smith, 2003, p. 58).

The strategic engagement in CSR is especially significant today, as CSR has grown into a prominent part of companies' operations due to the socially conscious trend within the global business environment (Du, Bhattacharya & Sen, 2010, p. 8). In fact, never before have companies reserved such a significant amount of resources for socially responsible business objectives (Du et al., 2010). Yet, the underlying reasons for such corporate behavior have not changed within the past 50 years, as it seems that companies are still continuously looking for new ways to turn their CSR endeavors into business returns (Du et al., 2010).

To conclude, it is very essential to comprehend the history and development of CSR, especially from the stakeholder perspective, in order to understand the present and possibly even foresee how stakeholders will influence on the future of the evolving concept of CSR. Although CSR as an idea is relatively new, the concept and thinking related to the responsibilities of businesses have changed tremendously in the past sixty years or so. It seems that financial responsibility no longer should be the most important issue for businesses. The significance of stakeholders has grown over the years, which has undoubtedly pushed the idea of CSR towards a more strategic direction.

2.2 Strategic Corporate Social Responsibility

Strategic Corporate Social Responsibility is one of the latest trends in the evolution of CSR. There is great amount of research supporting the business opportunities in CSR (e.g. Carroll & Shabana, 2010; Du et al., 2011; McElhaney, 2009; Porter & Kramer, 2011; Werther & Chandler, 2011), which can be considered as part of strategic CSR. There is also evidence that CSR should be embedded into the core business, and therefore, it can be said that CSR has become a ‘strategic imperative’ for businesses (Du et al., 2011, p. 1528). This notion is significant for the present study, as the case company claims to perform, at least partially, according to the rules of strategic CSR (see Appendix 1).

In the light of the latest research, CSR has already become a necessity for companies. According to Du et al. (2011, p. 1528) “today, corporate social responsibility (CSR), a firm’s commitment to maximize long-term economic, societal, and environmental well-being through business practices, policies, and resources, is a strategic imperative”. This is partly due to the fact that companies have been evaluating value creation too narrowly and in short-term which have led to the current economic distress (Porter & Kramer, 2011). The solutions that companies were employing to keep the costs down in short-term have been far off from sustainable (Porter & Kramer, 2011). In contrast, strategic CSR can ideally benefit the environment and society as well as the companies.

Werther and Chandler (2011) define strategic CSR as “the incorporation of a holistic CSR perspective within a firm’s strategic planning and core operations so that the firm is managed in the interests of a broad set of stakeholders to achieve maximum economic and social value over the medium to long term” (p. xiii). McElhaney (2009) shares Werther and Chandler’s thinking of strategic CSR but also adds that strategic CSR should be integrated in core business and the operations.

For some companies, CSR can be one of reasons for their existence, which makes their CSR strategic. David Packard, a cofounder of Hewlett-Packard (as cited in Handy, 2002 p. 54) has said that companies do not exist solely for the purpose of making money:

there are also other, real reasons which lie much deeper. Packard suggests that companies make it possible for people to accomplish something together that they would not have been able to accomplish individually (Handy, 2002). “They make a contribution to society” (Packard, as cited in Handy, 2002, p. 54).

Nowadays CSR is becoming more and more visible through effective business communication. However, it does not mean all companies have taken a more strategic approach to CSR. One of the reasons for the increased visibility is that today publicly listed companies are required to report about their ethical, social and environmental risks (Porter & Kramer, 2006). The reporting of these issues ensures that stakeholders can hold companies accountable for the unacceptable activities (Porter & Kramer, 2006). As a result, companies have been focusing on the communication of CSR rather than on the activities themselves (Porter and Kramer, 2006). According to Porter and Kramer (2006), based on the activities, companies’ CSR response has been more cosmetic than strategic or operational.

Consequently, it is assumed that stakeholders will require even more visibility and accountability from companies in the future. Strategic CSR could therefore be a feasible solution for companies to fulfill their stakeholders’ expectations. According to Porter and Kramer (2006) many of the current approaches into CSR are still very disjointed from the business and strategy. Therefore, if businesses were to analyze CSR in a similar way as they analyze their core business, “they would discover that CSR can be much more than a cost, a constraint, or a charitable deed – it can be a source of opportunity, innovation, and competitive advantage” (Porter & Kramer, 2006, p. 80).

The idea that there might be a positive link between strategic CSR and company performance should also encourage companies to discover the possibilities. According to several researchers, strategic CSR can create economic benefits for companies (Porter & Kramer, 2006, 2011; McElhaney, 2009; Garriga & Melé, 2004). Thus, CSR enables companies to better satisfy stakeholder expectations, and should therefore be considered as part of corporate strategy (Molteni, 2006). However, Pearce and Doh (2005) stress

that CSR should be implemented as part of companies' business strategies so that it would support the overall strategic business goals.

Furthermore, "strategy seeks a sustainable competitive advantage" (Werther & Chandler, 2011, p. 27), and strategic CSR could be a feasible solution for finding that competitive advantage. According to Husted and Salazar (2006), when CSR is strategic, it can be a great source of competitive advantages. Likewise, Husted and Allen (2001, as cited in Sousa Filho et al., 2006) emphasize that there seems to be a positive connection between strategic CSR and competitive advantages. Therefore, well created and implemented CSR strategies are possible sources for competitive advantages. However, it is important that the CSR initiative is integrated into the firm's mission, clearly provides business benefits and is comprehensible to the stakeholders (Tetrault, Sirsley & Lamertz, 2008, p. 343).

Figure 2 presents a model called "Corporate Involvement in Society: A Strategic Approach" introduced by Porter and Kramer (2006, p. 89). The figure illustrates how corporate resources should be migrated into strategic CSR. It is based on the idea that strategic CSR enables companies to create important social benefits and obtain the most significant business returns (Porter & Kramer, 2006, p. 85). The figure firstly presents the key elements of responsive CSR and then explains what CSR should ideally be like: strategic.

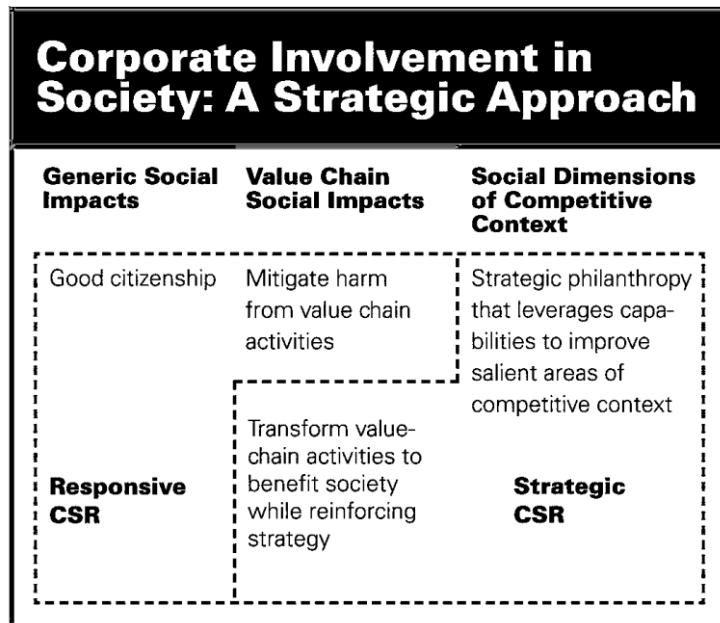


Figure 2. “Corporate Involvement in Society: A Strategic Approach” by Porter & Kramer (2006, p. 89)

As Figure 2 shows, there are two possible approaches into CSR; the Responsive approach and the Strategic approach. Responsive CSR consist of two elements: good citizenship which is customized according to the stakeholder expectations and the reducing of the current or future negative effects resulting from the business activities (Porter & Kramer, p. 85). Strategic CSR, on the other hand, is more than just being a good corporate citizen and reducing negative value chain effects (Porter & Kramer, 2006). Strategic CSR means finding a competitive edge either based on decreasing the costs on the society while reinforcing the strategy or serving the stakeholder needs in a superior way which simultaneously increases the competitiveness (Porter & Kramer, 2006).

Strategic CSR can also benefit companies in various other ways than just providing a competitive advantage. According to Sousa Filho et al. (2006) a company can enhance the quality of its business environment by using social initiatives to improve its

competitive context (p. 297). In addition, CSR results in a better corporate image as well as increased customer satisfaction (Shen & Chang, 2009). Furthermore, commitment in strategic CSR is linked with positive stakeholder responses (Becker-Olsen et al., 2006; Ricks, 2005), which is essential from the corporate reputation and image point of view. According to McElhaney (2009), strategic CSR could be even used to take up a market share from the competitors when the CSR-related actions are communicated effectively.

Research also shows that strategic CSR brings greater benefits not only for companies but also for the whole society. According to Pearce and Doh (2005), strategic CSR enables companies to “make important contributions to the common good while advancing their financial and market objectives” (p. 38). In addition, Husted and Salazar (2006) claim that the social outcomes of CSR are even greater when companies act upon strategic motives. Also, Porter and Kramer (2006; 2011) promote strategic CSR, as it creates more sustainable business models as well as benefits the society. Strategic CSR can create significant social benefits, as companies have such substantial resources, expertise and insights to contribute to the society (Porter & Kramer, 2006, p. 80).

It is beneficial for companies to develop a CSR strategy which should be ideally incorporated into the corporate strategy. According to McElhaney (2009) it is advisable to determine the most significant business objectives and to develop a CSR strategy to support the realization of those objectives (p. 32). Similarly, Smith (2003) emphasizes that there is no rule for a general CSR strategy, but there are some common elements that should be incorporated into the strategy. At the bare minimum, companies should identify and address their obligations to the key stakeholders; customers, employees, suppliers and the community (Smith, 2003).

Furthermore, what makes a good CSR strategy, is the “understanding of what differentiates an organization—its mission, values, and core business activities” (Smith, 2003, p 68). Hence, McElhaney (2009) suggests that the CSR strategy should be aligned

with the company’s core competencies. The strategy should also be unique, compact and brought to public awareness, and most of all, the company should engage in it (McElhaney, 2009). Companies should also aim to measure the success of their CSR strategy and create clear performance indicators (McElhaney, 2009). This way it is possible to determine the overall effectiveness of the CSR strategy (McElhaney, 2009).

Based on the idea that CSR should be integrated into corporations’ business strategies, Figure 3 presents “The Prioritizing Social Issues” model by Porter and Kramer (2006). The model suggests that there are three categories of social issues which are both important and strategic for the business (p.84-85). The underlying message of the model is that CSR issues should be selected so that they simultaneously aim to benefit the society as well as the business.

Prioritizing Social Issues		
Generic Social Issues	Value Chain Social Impacts	Social Dimensions of Competitive Context
Social issues that are not significantly affected by a company’s operations nor materially affect its long-term competitiveness.	Social issues that are significantly affected by a company’s activities in the ordinary course of business.	Social issues in the external environment that significantly affect the underlying drivers of a company’s competitiveness in the locations where it operates.

Figure 3. “Prioritizing Social Issues” by Porter and Kramer (2006, p. 85)

As Figure 3 shows, the “Prioritizing Social Issues” model is divided into three categories of social issues. Firstly, generic social values could be significant concerning the society but do not have a strategic impact on the company or its long-term

competitiveness. Secondly, value chain social impacts are greatly affected by the company's day-to-day business. Thirdly, social dimensions of competitive context are external factors that have a large impact on company's competitiveness in the company's operational environment. According to Porter and Kramer (2006) each and every company needs to categorize their social impacts concerning each business unit and primary locations according to this model and rank these impacts in terms of their evaluated impact.

Furthermore, Sousa Filho et al. (2010) suggest companies to incorporate CSR into the corporate strategy. Inspired by Porter and Kramer's (2006, p.85) "Prioritizing Social Issues" model (presented as Figure 3), Sousa Filho et al. (2010, p. 304) have created "The Corporate Social Strategy" model (Figure 4). Figure 4 presents the formulation of The Corporate Social Strategy as an outcome of five components affecting the core business.

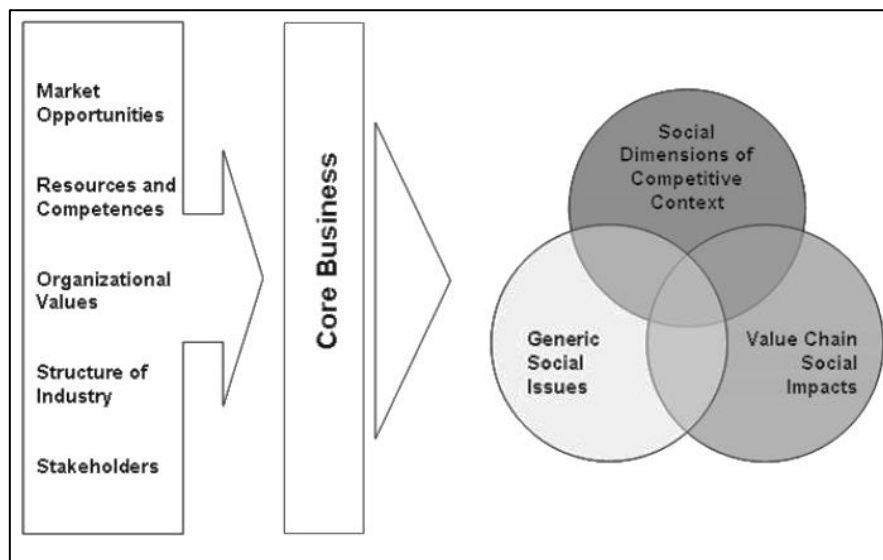


Figure 4. "Formulation of Corporate Social Strategy" by Sousa Filho et al. (2010, p. 304)

The five components are listed on the left hand side of Figure 5. They are 1) Market Opportunities, 2) Resources and Competences, 3) Organizational Values, 4) Structure of Industry and 5) Stakeholders. These components are connected to the core business of the company, as can be seen in Figure 4. Finally, these should address the three categories of social issues as suggested by Porter and Kramer (2006). This refers to the “The Prioritizing Social Issues” model by Porter and Kramer (2006), presented earlier as Figure 3. The model by Porter and Kramer is now illustrated by Sousa Filho et al. (2010) as a Venn diagram in on the right hand side of Figure 4.

To conclude, the present subchapter discussed how strategic CSR can create business benefits. Not necessarily all CSR related business practices can be considered strategic, but at least their category should be known so that it can be estimated whether or not they add strategic value to the business (Porter and Kramer, 2006). As mentioned earlier, another perspective into strategic CSR suggests that CSR should be embedded into the core business (Pearce & Doh ,2005; Sousa Filho et al., 2010). In other words, CSR should become a significant part of the corporate strategy and should thus guide the business operations. This shows that CSR should not only be perceived as an external part of the business operations but rather as an inseparable part of the business strategy – at least in terms of most of the CSR related aspects engaged by the company. This is significant for the present study, as different CSR related issues are studied based on the stakeholder perceptions. It is essential for the case company to comprehend which issues are prioritized by the stakeholders, so that the right issues can also be prioritized by the company. These issues should then be integrated into the business strategy, and the other issues should be focused on as much as possible (Porter & Kramer, 2006).

2.3 Communication of Corporate Social Responsibility

The present subchapter discusses CSR communication from two perspectives. Section 2.3.1 discusses CSR communication in general, introduces different aspects of CSR

communication and the potential results of successful CSR communication. Section 2.3.2 discusses CSR communication from a stakeholder perspective and introduces, for instance, three CSR communication strategies to the stakeholders.

2.3.1 CSR Communication in General

It can be roughly said that CSR could not exist without communication. Communication transmits the CSR messages to various audiences, who do not just receive these messages but also interpret them in their unique ways. CSR communication also awakes numerous emotions and reactions among the audiences and should therefore be carefully managed by companies. Thus, the present subchapter discusses the different means of effective CSR communication. The emphasis is on the significant issues to communicate, the communicational practices, as well as potential outcomes of CSR communication.

Communication of corporate social responsibility is considered difficult (Morsing, Schultz & Nielsen, 2008) as it forces companies to communicate more about matters that extends beyond companies' traditional responsibilities (Schmeltz, 2012a, p. 83). In general, companies face at least three significant questions concerning CSR communication. These are "what to communicate", "where to communicate", and what are the "company- and stakeholder-specific factors that impact the effectiveness of CSR communication" (Du et al., 2010, p. 9). Nevertheless, companies should also acknowledge that there are several challenges involved, and therefore the communication of CSR related issues should be carefully planned and executed.

Consequently, Figure 5 presents the most important factors involved in CSR communication, as summarized in the "Framework of CSR Communication" by Du et al. (2010, p. 11). The framework is divided into three parts; 1) CSR Communication, 2) Contingency Factors, and 3) Communication Outcomes. In what follows, the focus is on the framework, but other relevant literature is also discussed.

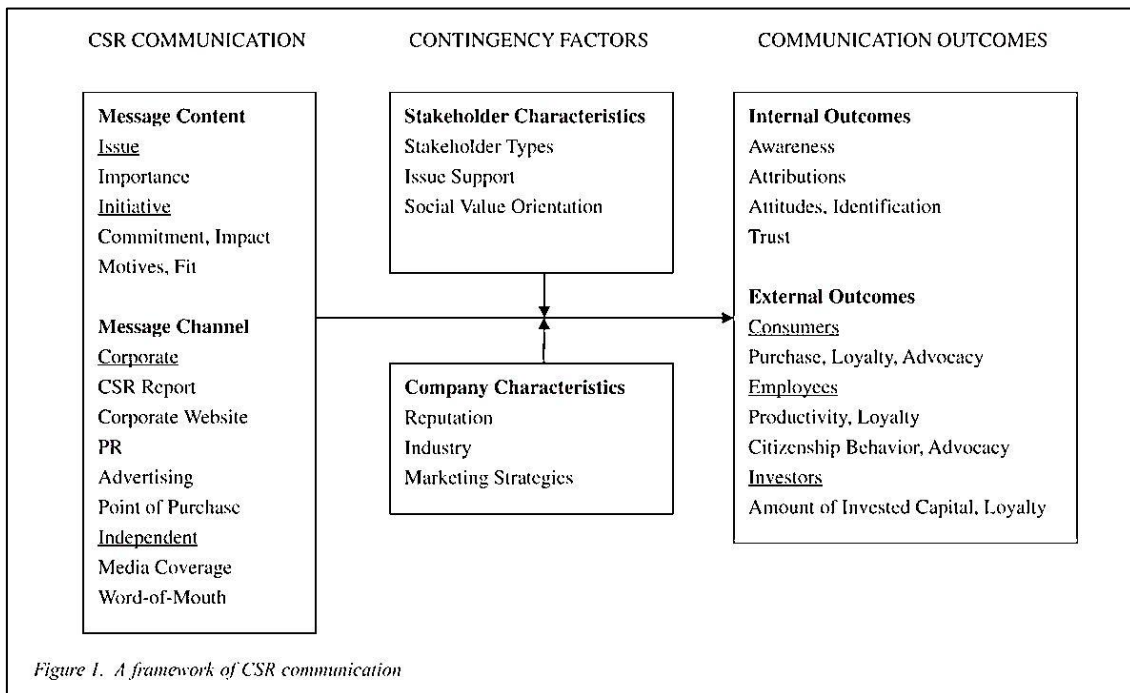


Figure 5. “Framework of CSR Communication” by Du et al. (2010, p. 11)

Firstly, as seen in Figure 5, under “CSR Communication”, there are two headings; “Message Content” and “Message Channel”. Under the heading Message Content, it can be seen that companies can focus purely on a social “Issue”. However, it should be noted that when the connection between the issue and the business remain unclear, suspicion is likely to emerge among stakeholders (Friestad & Wright, 1994).

Yet, a more positive practice among companies would be to focus on the communication of their involvement in a social cause rather than to communicate about the social cause itself (Du et al., 2010). When the involvement of the company in a social issue is communicated together with the benefits of this involvement, the CSR communication is valued higher by the stakeholders (Menon & Kahn, 2003; Sen et al., 2009).

As can be seen under the heading Message Content in Figure 5, the “Commitment” and the “Impact” are, in fact, suggested topics of CSR communication (Du et al., 2010). “A

company can focus on its commitment to a social cause in various ways, including donating funds, in-kind contributions or providing other corporate resources such as marketing expertise, human capital, and H&R capability dedicated to a cause” (Du et al., 2010, p. 11). On the other hand, when a company wishes to emphasize the involvement, it can communicate about the impacts of its involvement or about the benefits that result from its involvement (Du et al., 2010).

Both, the commitment and the impact as an emphasis of the CSR communication, would act as a good starting point for a CSR communication strategy (Sen et al., 2009). This is due to the fact that CSR communication should be based on facts so that it would not appear as *boasting* (Sen et al., 2009). In addition, it is advisable that the commitment in a social cause should be in long-term, as it is likely to decrease consumer skepticism towards the company (Webb & Mohr, 1998). According to Webb and Mohr (1998), commitment can also be demonstrated by being engaged with a variety of social causes.

Continuing the discussion on Figure 5, under the heading Message Channel, it can be seen that the “Motives” can also be selected as the focus of the CSR communication. According to Scholder et al. (2006), consumers expect firms to have multiple motives, including financial objectives in their CSR activities. Therefore companies should be careful with communicating about these motives, as communication of too altruistic motives can be interpreted as misleading (Scholder et al., 2006). As a result, CSR communication concerning the motives should ideally consist of both social causes and business benefits (Forehand & Grier, 2003; Porter & Kramer, 2006).

Furthermore, as can be seen lastly under the heading Message Content in Figure 5, the “Fit” or “the perceived congruence between a social issue and the company’s business” is also a significant factor in CSR communication (Du et al., 2010, p. 12). The fit is important because stakeholders expect there to be a fit between the social cause and the business (Haley, 1996; see also McElhaney, 2009). In other words, “companies are seen

more trustworthy when dealing with topics within their own fields of expertise” (Schmeltz, 2012b, p. 36).

A lower level of logical connection between the cause and the business may result in less positive reactions to the CSR activities (Du et al., 2010). This is due to the fact that companies’ extrinsic motives are likely to be more obvious in these cases (Du et al., 2010). In contrast, research also shows that in some very specific cases, a low fit might also help a company to differentiate and appear as having more sincere motives (Bloom et al., 2006; Menon & Kahn, 2003).

Message Channel, presented as the second heading under the part CSR communication in Figure 5, illustrates the variety of channels which can be used to communicate about CSR. These channels are classified into two; ”Corporate” and “Independent”. The Corporate channels include official documents, such as the annual CSR report and press releases. In addition, corporate websites are often used for communicating CSR objectives (Du et al., 2010). Also, more marketing-oriented channels, such as TV commercials, magazine advertisements and product packaging, are being used for these kinds of purposes (Du et al., 2010). All of the previously mentioned channels can be controlled by the company itself. Secondly, the Independent channels are uncontrollable by the companies. This type of communication takes place in the media and among the public through Word-of-Mouth (Du et al., 2010).

Not surprisingly, “there is likely to be a trade-off between the controllability and credibility” (Du et al., 2010, p.13). In general, company-controlled communication is perceived as less credible compared to communication by an independent party (Du et al., 2010). Consequently, stakeholder reactions towards a company’s CSR activities are more positive, when the information regarding these activities comes from a neutral source (Yoon et al., 2006).

The second part of Figure 5 illustrates the “Contingency Factors”, which exist between CSR communication and its outcomes. These factors are divided into two; the “Stakeholder Characteristics” and the “Company Characteristics”. The Stakeholder

Characteristics are divided into three different categories; “Stakeholder Types”, “Issue Support” and “Social Value Orientation”.

The Stakeholder Types, in Figure 5, represent the potential types of audiences. In fact, a typical feature in CSR communication is that it is often directed to several different audiences (Dawkins, 2004). The expectations and the information needs as well as the interpretations and the response to the communication vary according to the audience (Du et al., 2010). Therefore, it is essential to design the communication to one type of an audience at a time.

Furthermore, both Issue Support and Social Value Orientation, in Figure 5, affect the effectiveness of the communication (Du et al., 2010). Issue Support is related to “the stakeholders’ motivation to process CSR information” (Du et al., 2010, p. 16), and the “Social Value Orientation” is defined as the stakeholder’s motivation to process CSR communication (Du et al., 2010).

The “Company Characteristics”, as can be seen in Figure 5, consist of three factors: corporate “Reputation”, the “Industry” and “Marketing Strategies”. Due to the lack of earlier literature on the Industry, only reputation and marketing strategies can be discussed.

The Reputation in Figure 5, functions as a filter, and has therefore an impact on the audience’s interpretations and reactions to CSR communication (Fombrun & Shanley, 1990, as cited in Du et al., 2010, p. 14). Accordingly, good reputation will result in higher credibility and positive reactions on the CSR communication, while bad reputation will most likely hamper its effectiveness (Yoon et al., 2006).

The Marketing Strategies, in Figure 5, refer to that, for instance, the CSR communication’s effectiveness can be influenced by the positioning of CSR (Du et al., 2010, p. 15). Especially companies which position themselves on CSR rather than on traditional values (i.e. quality) are not only more likely to get credibility on their CSR, but also a greater level of brand loyalty and advocacy (Du et al., 2007). Nevertheless,

Du et al. (2007) point out that as CSR positioning is not viable for all companies, those who cannot position themselves on CSR should focus on creating a strong CSR communication strategy.

Du et al. (2010) stress the importance of an effective CSR communication strategy. Similarly, Dawkins (2004) states that “effective communication of corporate responsibility depends on a clear strategy which evaluates both the opportunities and the risks to the brand, and which tailors messages to different stakeholder groups” (p. 108). This means that all corporate communication should be coordinated and ideally CSR-related communication should be incorporated into mainstream communication (Dawkins, 2004).

The third part of Figure 5 illustrates the “Communication Outcomes”. These are divided into two parts; “Internal Outcomes” and “External Outcomes”. The Internal Outcomes include increased “Awareness”, favorable CSR “Attributions”, positive “Attitudes”, “Identification” and “Trust”. Du et al. (2010) does not discuss these in detail, and therefore they are only mentioned here.

The “External Communication”, emphasizes the role of “Consumers”, “Employees” and “Investors”. It should be noted that, as all of these parties are independent, at least to some extent, they are often perceived as more credible communication channels. Especially Consumers can become valuable unofficial CSR spokespeople through Word-of Mouth (Du et al., 2010).

Furthermore, as can be seen in Figure 5, also Employees hold a great communicational power. According to Dawkins (2004) the significance of employees has not been utilized in many companies. Targeting of the employees is thus advisable, as employees are perceived by other essential stakeholders as more credible than the official CSR communication channels (Dawkins, 2004). So, companies should recognize employees as “potentially powerful advocates of a company’s corporate responsibility programme” (Dawkins, 2004, p. 116).

To conclude, the most significant building blocks of effective CSR communication (Du et al., 2010) were introduced and explained in this subchapter. Firstly, it is essential to carefully select the CSR message and the way it is communicated. Secondly, the choice of channel is also important as it affects the credibility of the communication. Thirdly, contingency factors, or in other words, stakeholder- and company-specific factors should be taken into consideration, as they define the successfulness of communication. Lastly when all these blocks are added together, the results can be, for instance, stakeholder trust and loyalty.

Nevertheless, several recent studies claim that the most effective way to ensure the successfulness of CSR is not to take a purely communicational approach but rather a strategic approach into CSR (e.g. Porter & Kramer, 2006; Schmeltz, 2012a). When embedded into the core business and the corporate values, CSR becomes a natural part of the operations and is therefore more likely to create more positive stakeholder perceptions. Especially this notion is significant for the present study, as the case company's CSR communications is examined from the stakeholders' perspective. The study will determine how strategic the CSR is based on the stakeholder perceptions and how well the case company is succeeding to meet the desired outcomes.

2.3.2 A Stakeholder Perspective into CSR Communication

Stakeholders have a significant role as the receivers of CSR communication. As mentioned earlier, CSR could not exist without communication, yet it can be said that, CSR, as we know it today, could not exist without stakeholders either. Stakeholders expect greater integration of CSR from companies, which on the other hand shapes companies' CSR communication practices. The present section discusses the role of stakeholders in CSR and CSR communication, introduces three specific stakeholder communication strategies as well as their relation to the different levels of corporate engagement in CSR.

Stakeholders have an essential role in CSR, as in fact, “CSR is fundamentally about obligations to stakeholders” (Smith, 2003, p. 85). Main stakeholders include for instance consumers, employees, suppliers, creditors, governmental authorities, communities and even the environment – in other words they are anyone who has their stake in the company’s operations (Werther & Chandler, 2011). Especially from the strategic CSR point of view, it is necessary for companies to identify those stakeholders that form their operating environment, and prioritize those stakeholder groups (Werther & Chandler, 2011).

CSR has become an important part of business, and especially stakeholder approach has continuously increased its significance (Whetten et al., 2001). “Findings from both marketplace polls to academic research suggest that key stakeholders such as consumers, employees and investors are increasingly likely to take actions to reward good corporate citizens and punish bad ones” (Du et al., 2010, p.8; see also Podnar & Golob, 2007). Therefore, in order to respond more effectively to stakeholders’ needs, firms should integrate a stakeholder perspective within strategic planning and day-to-day operations (Werther & Chandler, 2011, p. 27).

Several different stakeholder expectations concerning CSR are targeted at companies operating within the global business context. Figure 6 presents “The Pyramid of Global Corporate Social Responsibility and Performance” (Carroll, 2004, 116). The model is a revised version of Carroll’s (1991) earlier mentioned model called “The Pyramid of Corporate Social Responsibility” (presented as Figure 1). In Figure 6, the purpose is to demonstrate the total social responsibility of global businesses concerning the stakeholders (Carroll, 2004, p. 118). The model consists of four levels which are in no means mutually exclusive but rather expected to be fulfilled simultaneously (Carroll, 2004).

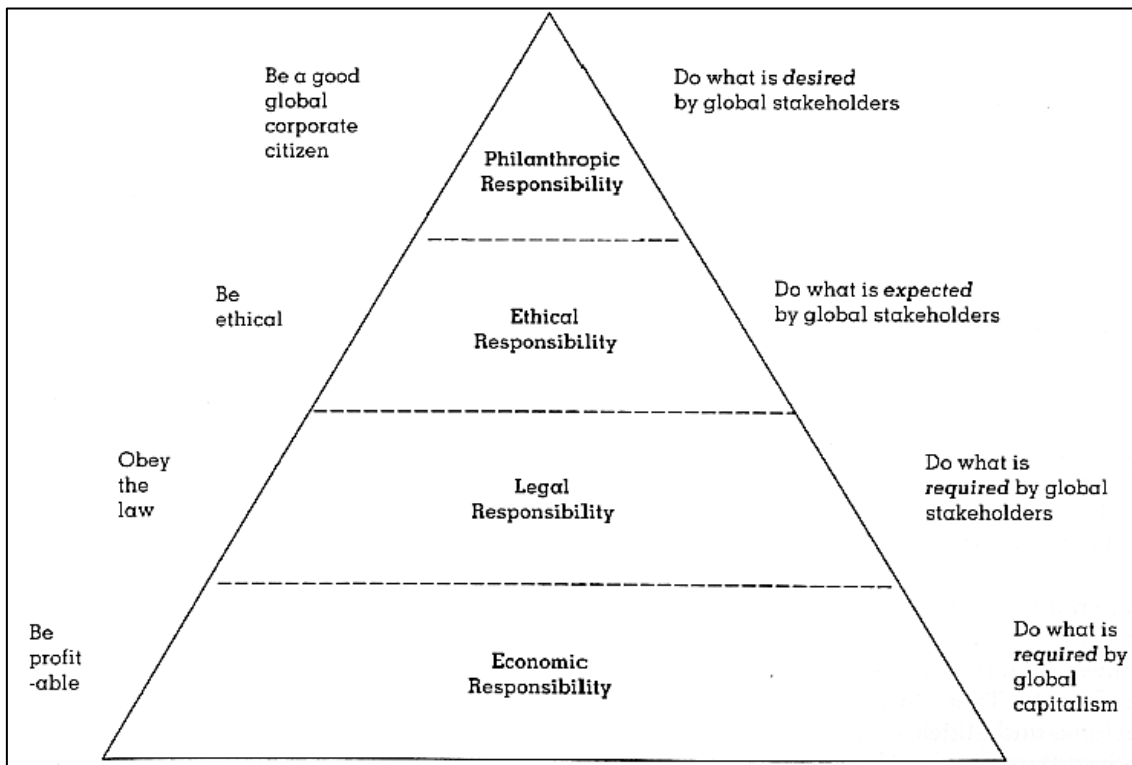


Figure 6. “Pyramid of Global Corporate Social Responsibility and Performance” by Carroll (2004, p. 116)

In Figure 6, the four levels represent the stakeholder expectations (Carroll, 2004). The first, and the lowest, level represents the “Economic Responsibility”. This means that businesses are supposed to fulfill the basic expectation of economic performance and profitability. The second level represents the “Legal Responsibility”. In other words, businesses are expected to obey the law of the countries in which they operate. The law is the “codification of acceptable and unacceptable practices” (p. 117). The third level represents the “Ethical Responsibility”. By this, it is meant that businesses are expected to be ethical; they should “to do what is right, just and fair and to avoid or minimize harm to stakeholders” (p. 117). Finally, the fourth level represents the “Philanthropic Responsibility”. Businesses are expected to fulfill the philanthropic responsibility being engaged in such socially beneficial activities which are not required of them by law but rather by the ethical sense. However, according to Carroll (2004) philanthropy is

nowadays a strategic necessity as companies are expected to be the “global corporate citizen” (p. 118).

These stakeholder expectations or concerns, if not fulfilled, also need to be applied to communication. Dawkins (2004) stresses that stakeholder concerns should be identified and addressed in the CSR communication. On the other hand, CSR communication should also focus on minimizing stakeholder skepticism, as it is claimed to be one of the key challenges of CSR communication (Du et al., 2010). These concerns are realistic according to Forehand and Grier (2003), and they point out that there are negative effects on stakeholder scientism.

The type of communication and messages transmitted to the audience seem to define the stakeholders’ reactions (Forehand & Grier, 2003). When companies are stating different benefits than they actually gain from their CSR activities, stakeholder skepticism is likely to result from this (Forehand & Grier, 2003). Yet, skepticism can be avoided by communicating truthfully about both, the CSR activities and the benefits of these actions to the firm (Forehand & Grier, 2003).

Truthful communication about CSR activities and business benefits requires consistency. In fact, according to McElhaney (2009) consistency is the key in CSR communication (see also Christensen & Cornelissen, 2010). In other words, a company’s credibility may be harmed if there is a mismatch between the company’s words and deeds (Dawkins & Lewis, 2003, p. 189). Nevertheless, Nielsen and Thomsen (2007) claim that as there is lack of specific language and terminology in terms of CSR, which potentially may result in companies not being able to communicate their CSR objectives consistently. Nielsen and Thomsen (2007) therefore suggest that companies should create consistent CSR communication strategies. McElhaney (2009) brings this idea one step further and proposes that companies’ CSR messages should be integrated into the core branding strategy. This would ensure that clear and consistent messages would be communicated both internally and externally (McElhaney, 2009).

In fact, communication – internally as well as externally - is the key, as without effective communication, it appears that a company is not engaged in CSR (McElhaney, 2009). However, Nielsen and Thomsen (2007) point out that this is a challenge, as a company “must manage the mutual expectations between the company and the stakeholders” as well as gain the acceptance for the CSR objectives from the internal and external stakeholders (Nielsen & Thomsen, 2007, p. 26).

Nevertheless, it is not enough that companies understand stakeholder expectations – they also need to be utilized. For instance, McElhaney (2009) suggests that strong stakeholder relationships can be built through CSR activities. In addition, it is expected that positive stakeholder reactions can be influenced by CSR messages (Morsing & Schultz, 2006). Furthermore, by being good corporate citizens companies can reinforce consumer loyalty or even turn stakeholders into brand ambassadors (Du et al., 2010). Yet, effective CSR can even encourage stakeholders to seek employment in a company or invest in one (Du et al., 2010).

In general it seems that companies’ CSR activities are likely to create positive attention amongst stakeholders. However, CSR initiatives may also lead to different kinds of negative consequences for companies (Morsing & Schultz, 2006; Forehand & Grier, 2003; Du et al., 2010). Therefore, it is essential for companies to know how to approach different stakeholder groups and focus on a right kind of stakeholder communication strategy.

Figure 7 presents three CSR communication strategies as illustrated by Morsing and Schultz (2006, p. 326). They suggest that the communicational approach towards the stakeholders should differ according to the level of the stakeholders’ engagement. The three strategies presented in Figure 7 are called; 1) “The Stakeholder Information Strategy”; 2) “The Stakeholder Response Strategy”; and 3) “The Stakeholder Involvement Strategy”.

	The stakeholder information strategy	The stakeholder response strategy	The stakeholder involvement strategy
Communication ideal: (Grunig & Hunt 1984)	Public information, one-way communication	Two-way asymmetric communication	Two-way symmetric communication
Communication ideal: sense-making and sensegiving:	Sensegiving	Sensemaking ↓ Sensegiving	Sensemaking ↕ Sensegiving – in iterative progressive processes
Stakeholders:	Request more information on corporate CSR efforts	Must be reassured that the company is ethical and socially responsible	Co-construct corporate CSR efforts
Stakeholder role:	Stakeholder influence: support or oppose	Stakeholders respond to corporate actions	Stakeholders are involved, participate and suggest corporate actions
Identification of CSR focus:	Decided by top management	Decided by top management. Investigated in feedback via opinion polls, dialogue, networks and partnerships	Negotiated concurrently in interaction with stakeholders
Strategic communication task:	Inform stakeholders about favourable corporate CSR decisions and actions	Demonstrate to stakeholders how the company integrates their concerns	Invite and establish frequent, systematic and pro-active dialogue with stakeholders, i.e. opinion makers, corporate critics, the media, etc.
Corporate communication department's task:	Design appealing concept message	Identify relevant stakeholders	Build relationships
Third-party endorsement of CSR initiatives:	Unnecessary	Integrated element of surveys, rankings and opinion polls	Stakeholders are themselves involved in corporate CSR messages

Figure 7. “Three CSR communication strategies” by Morsing & Schultz (2006, p. 326)

“The Stakeholder Information Strategy” focuses on one-way communication from the company to the stakeholders (Morsing & Schultz, 2006). The strategy is developed based on Grunig and Hunt’s (1984) public information model (as cited in Morsing & Schultz, 2006). This strategy does not necessarily involve persuasive communication, but rather an intention to inform the public about the CSR activities as objectively as possible (Morsing & Schultz, 2006). This strategy supports Smith’s (2003) idea of stakeholder influence through supporting or boycotting activities, and assumes that the stakeholders’ response then shapes companies’ behavior. As a result, companies are encouraged to communicate about their “good intentions, decisions and actions to ensure positive stakeholder support” (Morsing & Schultz, 2006, p. 327).

“The Stakeholder Response Strategy” is based on two-way asymmetric communication (Morsing & Schultz, 2006). According to this strategy, communication flows from the company to the stakeholders and back, but with an intention to influence on the stakeholders’ opinions and behavior (Morsing & Schultz, 2006). This strategy has a risk of ending up being too one-sided, as only certain stakeholder responses are taken into consideration (Cornelissen, 2011). Therefore, the communication might be interpreted by the stakeholders as an attempt to influence on them or as PR/marketing tricks (Cornelissen, 2011).

“The Stakeholder Involvement Strategy” is characterized by active dialogue between the company and its stakeholders (Morsing & Schultz, 2006; see also Nielsen & Thomsen, 2007). Ideally, communication is symmetric and both parties have opportunities to influence each other (Morsing & Schultz, 2006). In fact, this strategy suggests that the company seeks to be influenced by the stakeholders and is ready to make changes accordingly (Morsing & Schultz, 2006). According to Cornelissen (2011), this strategy may help gaining credit for the CSR activities, as the stakeholders have ideally chosen the causes in which the company is involved. This strategy also encourages companies’ CSR communication to utilize less commercial communication channels to increase interaction (Cornelissen, 2011).

Nevertheless, companies do not have resources to practice active stakeholder dialogue with all stakeholder groups, and even if they would have the resources, the same strategy cannot be applied to all stakeholders. According to Dawkins (2004) “different stakeholder audiences have different expectations of companies, different information needs and they respond differently to the various communication channels available” (p. 109). To overcome this dilemma, Haas (2003) suggests that a company should alternate the corporation-stakeholder interaction according to the relative effects of the company’s actions on a specific stakeholder group. As a result, companies should utilize all three stakeholder communication strategies by Morsing & Schultz (2006) according to the significance of the different stakeholder groups.

Figure 8 presents “The CSR Implementation and Communication Model” by Schmeltz (2012a, p. 89). Schmeltz has developed this model based on the earlier discussed model of “Three CSR communication strategies” by Morsing & Schultz (2006). Schmeltz also integrated ideas from the “Consolidative model of CSR development” by Maon et al. (2010) in her model. Figure 8 illustrates three stages of CSR development; “the Caring Stage”, “the Strategizing Stage” and “the Transforming Stage” (adopted from Maon et al., 2010). These stages are defined based on the level integration of core corporate activities and core CSR activities.

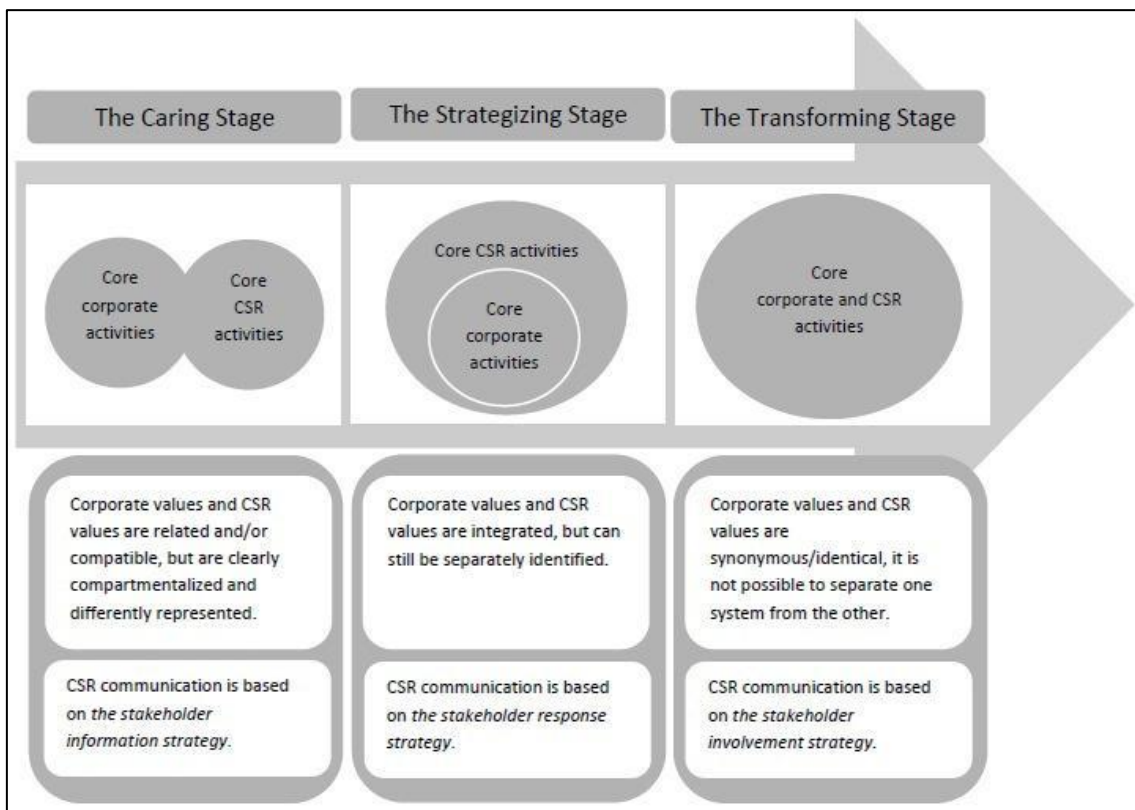


Figure 8. “The CSR Implementation and Communication Model” (based on Maon, et al., 2010; Morsing & Schultz, 2006; adapted by Schmeltz, 2012a, p. 89)

Firstly, at the Caring Stage, the CSR activities are mostly separate from the core business. The company implements the Stakeholder Information Strategy in the CSR communication, which involves carefully designed CSR messages being delivered to the stakeholders who play the passive role of the receiver (Schmeltz, 2012a). Secondly, at the Strategizing Stage the company has partly integrated CSR objectives into the core business and implements the Stakeholder Response Strategy. The company is influenced by the stakeholders “who seek reassurance that the company is indeed ethical and socially responsible” (Schmeltz, 2012a, p. 90). The company is thus implementing the Stakeholder Response Strategy. Thirdly, at the Transforming Stage, the CSR activities and core business are fully integrated. The company implements the Stakeholder Involvement Strategy and seeks to form interactive relationships with the stakeholders (Schmeltz, 2012a).

To conclude, CSR can be a great source of positive stakeholder reactions and even create strong stakeholder relationships (Du et al., 2010). Nowadays, it is becoming more and more important to fulfill the stakeholders’ expectations and be a good corporate citizen (Du et al., 2010). However, the expectations may vary concerning various stakeholder groups. Therefore, as shown by Morsing and Schultz (2006) different CSR communication strategies are necessary in order to tailor the type of communication and the level of the stakeholder engagement with each stakeholder groups’ needs. These different levels of stakeholder engagement are also closely linked with the level of CSR integration into the corporate strategy (Schmeltz, 2012a). This is especially relevant, as the present study investigates how well the case company operates in terms of CSR based on the stakeholder perceptions.

2.4 Analytical Framework

The analytical framework for the present study is constructed based the ideas discussed in the literature review concerning CSR, strategic CSR, CSR communication and the stakeholder perspective into CSR. The framework emphasizes the stakeholder

perceptions, as they are closely linked with the research objective and the research questions of the present study. The earlier studies which have most strongly influenced the analytical framework are: Porter and Kramer (2006), Morsing and Schultz (2006), Schmeltz (2012a) and Du et al. (2010) as they discuss strategic CSR and CSR communication and their influence on the stakeholders.

Figure 9, presents the Framework of CSR and its potential outcomes. The framework consists of two main parts; CSR and the Outcomes. These two parts are interconnected, but there are some Influential factors involved which effect on the outcomes.

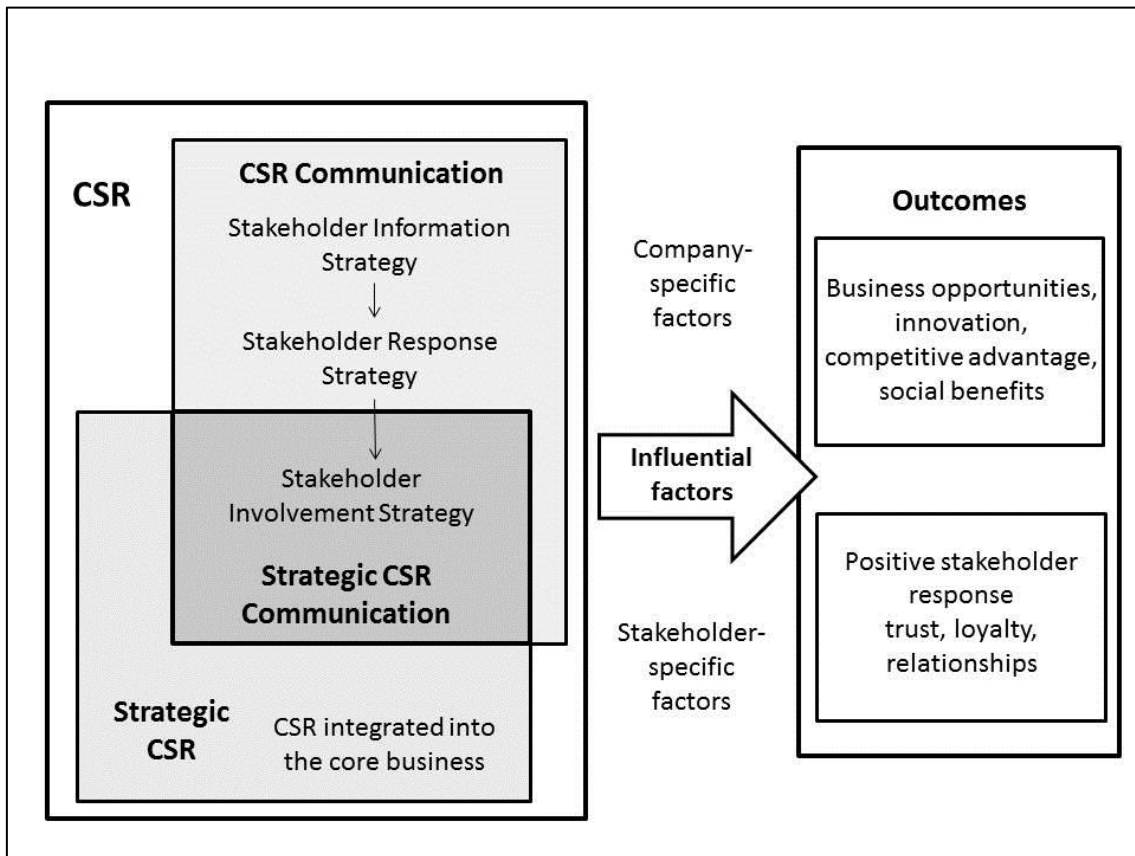


Figure 9. Framework of CSR and its potential outcomes

CSR, as the first part of the framework consists of two sub-parts; CSR communication and Strategic CSR. CSR communication is further divided into three CSR communication strategies, as defined by Morsing and Schultz (2006). The three strategies are 1) Stakeholder Information Strategy, 2) Stakeholder Response Strategy and 3) Stakeholder Involvement Strategy. According to Schmeltz (2012a) these CSR communication strategies are connected to the corporate strategy according to the level of CSR integration. In the first strategy, the core corporate strategy and the core CSR activities are related, in the second strategy they are integrated, but still somewhat separate, and in the third strategy they are “synonymous/identical” and it is impossible to “separate one system from the other” (Schmeltz, 2012a, p. 89).

Due to the categorization by Schmeltz (2012a), the third CSR communication strategy is located on both; the area of CSR communication and on the area of strategic CSR. The categorization by Schmeltz is in line with the other definitions of strategic CSR. As suggested by several researchers (Porter & Kramer, 2006; Sousa Filho et al., 2010; McElhaney, 2009), CSR should be incorporated into the corporate strategy, in order for it to be truly strategic. Strategic CSR also requires, that the value-chain activities should “benefit society while reinforcing strategy” (Porter & Kramer, 2006, p. 89). Porter and Kramer (2006) also suggest that philanthropy needs to be strategic in order to “improve salient areas of competitive context” (p. 89). This refers to the idea of a ‘good fit’ (Du et al., 2010; Haley, 1996; McElhaney, 2009), which, in other words, means that stakeholders are expecting there to be a clear link between the social cause and the business.

The Influential Factors are located between CSR and the Outcomes. The influential factors are divided into two different types of factors; the Company-Specific Factors and Stakeholder-Specific Factors. Du et al. (2010, p. 11) present these factors as the “Contingency Factors” in the “Framework of CSR Communication”, as shown in Figure 2. Yet, these factors are called the Influential Factors in Figure 9. This is due to the fact that the company-specific factors refer to the unique characteristics of Lappset Group. These factors are therefore very likely to influence the stakeholder perceptions.

Additionally, the stakeholder group of architects, landscape architects and landscape designers is expected to be a very homogeneous group and is therefore likely to have similar influential factors affecting their perceptions. However, as the stakeholder group also represents different nationalities, there may occur slight differences within the perceptions between the representatives of different nationalities. Nevertheless, it is expected that the influence on the stakeholders' nationality is less significant than the influence of their occupational background.

Lastly, Figure 9 presents the Outcomes. According to several researchers, there are at least two types of benefits that could result from the engagement in strategic CSR. Business benefits, innovation and competitive advantages are potential outcomes of strategic CSR (Porter & Kramer, 2006, 2011; McElhaney, 2009; Garriga & Melé, 2004). Added to that, strategic CSR simultaneously results in social benefits (Porter & Kramer, 2006). Strategic CSR is also likely to result in positive stakeholder responses (Becker-Olsen et al., 2006; Ricks, 2005). According to Du et al. (2007; 2010), stakeholder loyalty and trust is likely to increase due to engagement in strategic CSR. Furthermore, strategic CSR can even help companies in building stakeholder relationships, for instance by involving stakeholders in active dialogue (Morsing & Schultz, 2006).

3 DATA AND METHODS

In the present chapter the methodological choices of the study are described and justified. The chapter is divided into three subchapters. Subchapter 3.1 discusses the data collection. Subchapter 3.2 describes the analysis of data derived from the survey questionnaire, and subchapter 3.3 discusses the overall trustworthiness of the study.

3.1 Data Collection

The research was performed by using a single case study approach, and the study utilized mixed methods research in the data collection. Thus, section 3.1.1 explains the choice of the case study approach; section 3.1.2 discusses the use of mixed methods; and section 3.1.3 illustrates the process of designing of the survey questionnaire.

3.1.1 Single Case Study Approach

The present study was conducted in a single case-study format. Yet, as suggested by Yin (2003), a multiple case design is likely to be stronger than a single case design. Nevertheless, there are such limitations in a master's thesis project that it would be impossible to perform the planned research as a multiple case study. The research was performed by only one person, and therefore there are time and labor constraints involved. As a result, only one company could be chosen for this case study.

Lappset Group Ltd. was chosen as a case company for two reasons. Firstly, the company operates in a very specific industry and claims to be “one of the leading playground equipment manufacturers in Europe” (Lappset Group Ltd., n.d.a.). Secondly, Lappset Group has published its first CSR report in 2010 and considers CSR as a core of the business (Lappset Group Ltd. 2010). Due to the international operations,

as well as strong CSR orientation, Lappset Group is a suitable case company for this particular study.

The aim of a case study was not to generalize and the case study findings cannot be assumed to extend outside the organization. A case company is not a sampling unit and cannot be treated as one (Yin, 2003). Yet, case studies are an excellent way to explore new areas of interest and should be considered as “experiments” (Yin, 2003: 32). Yin (2003) suggests that single case study is justified, for instance, when the study concerns a revelatory case. According to Yin (2003), a revelatory case exists when a certain phenomenon, which has been inaccessible to research previously, can now be analyzed within a specific context. This condition is fulfilled, as the present study investigated the B2B context stakeholder perceptions within the specific context of the playground equipment industry.

The scope of the thesis was in the stakeholder perceptions of CSR in general and at Lappset Group. The stakeholder group chosen for the study is very precise; it consists of architects, landscape architects and landscape designers, who are often not directly customers to Lappset Group but rather represent the customers and can influence on the purchase decisions. Therefore by choosing a single case study approach for the study, it is possible to research the perceptions of this particular stakeholder group by accessing the contact network of Lappset Group. From the case company’s perspective it is not only interesting but also important to research the perceptions of this stakeholder group on CSR, as their opinions have potentially a very large impact on the operations of Lappset Group.

3.1.2 Mixed Methods Research

The empirical part of the thesis employed the so called mixed methods research. According to Bryman and Bell (2007, p. 642), “the term mixed methods research is used as a simple shorthand to stand for research that integrates quantitative and

qualitative research within a single project". So, it is possible to utilize both methods in the same piece of research, as they are nowadays considered more as techniques of data collection and analysis rather than strict research methods which exclude each other (Bryman & Bell, 2007).

The use of the mixed methods approach is justified in the case of this research. According to Hirsjärvi and Hurme (2009) the qualitative and quantitative methods can be used, for instance, one after the other or side by side. If the qualitative method is employed first and followed by the quantitative method, qualitative research can be used as a feasibility study (Hirsjärvi & Hurme, 2009). In this case, a structured pilot interview was conducted first, based on which a survey questionnaire was drafted. A mixed method survey consists of both quantitative and qualitative parts (Hirsjärvi & Hurme, 2009). In the present study, mixed methods research was utilized so that the survey questionnaire that measures the stakeholder perceptions of CSR in general and at Lappset Group consists of both quantitative and qualitative sections. The survey questionnaire is discussed in more detail next, in section 3.1.3.

3.1.3 The Process of Drafting the Survey

The survey questionnaire utilized mixed methods approach, meaning that it consists of both quantitative and qualitative sections. The survey questionnaire was designed based on a pilot interview with a Lappset Group representative, analysis of the online CSR publications of Lappset Group as well as earlier literature related to the study. The present section discusses the process of drafting the survey questionnaire, the structure of the survey questionnaire and the selection of the respondents.

The structured pilot interview was drafted based on literature concerning CSR communication and on a preliminary discussion with a Lappset Group representative concerning the scope of the study. The interview was supposed to be performed face-to-face, but the meeting was cancelled by the interviewee. Due to the busy schedule of the

interviewee, a new interview time could not be scheduled, and it was agreed that the interview could be performed via email. The pilot interviewee was the marketing communications manager at Lappset Group who is responsible for the CSR communication. The purpose of the pilot interview was to gather background information to support the drafting of the survey questionnaire. The pilot interview and the answers can be found in Appendix 1 in Finnish.

In addition to the information gathered via the pilot interview, the online publications of Lappset Group were also utilized in the drafting of the survey questionnaire. These online publications are naturally original and not produced for the purpose of this research (Bryman & Bell, 2009). These online publications include the website contents of Lappset Group concerning CSR as well as the online Annual and Corporate Social Responsibility Report of 2010. The website contents of Lappset Group include a few CSR related sections on the corporate website which can be found on both the international website (www.lappset.com/global/en) and on the Finnish website (www.lappset.fi). Only the textual contents of the publications will be considered in the research.

Based on the aforementioned background information, the survey questionnaire was drafted. The questionnaire consists of quantitative and qualitative questions. The majority of the questions are quantitative in nature, meaning that the questions are structured and the answers are collected mostly in a Likert-scale format. The Likert scale is, in this case, a one-to-five scale where five equals a strong agreement and one a strong disagreement to a certain structured statement (Bryman & Bell, 2007). There are, however, a few exceptions to the scale format among the survey questions. These exceptions are due to the fact that the phrasing required a different format, for instance, when the respondents were asked to rank different CSR issues according to the issues' importance to them.

The questionnaire also includes qualitative questions to support the quantitative questions. These qualitative questions are presented in an open-ended format so that

more detailed and individual responses could be acquired. All of the qualitative questions were voluntary to answer in order to obtain only valid answers and to encourage respondents to complete the whole survey. However, it should be noted that as the open-ended questions were voluntary, the response rate for these questions was quite low.

The survey questionnaire is divided into four parts. The first part consists of questions related to the respondents' background and the second part consists of questions related to the respondents' opinions on CSR in general. The third and the fourth part of the questionnaire consist of questions related to CSR at Lappset Group and CSR communication at Lappset Group, respectively. The questionnaire can be found in Appendix 2 in English and in Appendix 3 in Finnish.

The survey respondents represent three different countries (Finland, Germany and the Netherlands) and were chosen in collaboration with Lappset Group Ltd. The respondent group consists of all of the representatives of the stakeholder group of architects, landscape architects and landscape designers belonging to the contact list of the case company in the three countries. The survey questionnaire was sent to the respondents via email by Lappset Group representatives. The responses were collected electronically by using an Internet-based survey software, SurveyMonkey.com. The software automatically sorts out the answers for the quantitative parts of the survey by percentages. The answers are presented mostly as bar charts.

The sampling technique used in choosing the respondents is cluster sampling. This technique allows the population to be divided according to geographical areas (Saunders et al., 2007), or in this case, according to the three countries. However, this "technique normally results in a sample that represents the total population less accurately" than some other probability sampling techniques (Saunders et al., 2007, p. 223). This constraint is taken into consideration in the trustworthiness of the study as well as in the limitations of the research.

The questionnaire was produced in two languages; Finnish and English. The questionnaire in Finnish was sent out to the stakeholders in Finland and the questionnaire in English was sent out to the stakeholders in Germany and in the Netherlands. The questionnaires can be found in Appendices 1 and 2 in both languages.

The survey questionnaire was originally drafted only in English and it was sent simultaneously to respondents in Finland, Germany and the Netherlands. The questionnaire was sent altogether three times: initially and with two reminder messages. There was one week between each sending event. However, responses were received only from Germany and the Netherlands, and no responses were received from Finland.

For this reason, the questionnaire was translated into Finnish in order to get more responses. This naturally placed the respondents in these countries in unequal positions, as only the respondents in Finland were provided with an opportunity to answer the questionnaire in their mother tongue (assuming that Finnish is the mother tongue of all of the respondents in Finland). After the questionnaire was translated and sent in Finland, responses were received.

The amount of responses received in Finland was substantially higher than in Germany and the Netherlands (The precise figures can be seen in Table 1). As a result, it can be assumed that the language of the questionnaire was a significant issue in the low response rate in Germany and in the Netherlands. Several potential respondents from those countries emailed and requested a translated version of the questionnaire. However, due to time restrictions as well as the researcher's lack of language proficiency in German and Dutch, the questionnaire could not be translated. This is a clear limitation of the study and it potentially also influences the validity of the responses from Germany and the Netherlands. Therefore, the responses from these countries are mainly considered as comparison for the responses in Finland.

Lastly, the questionnaire was designed to be easy to answer and fast to complete. Before sending out the questionnaire, it was tested with a test audience in order to delete any language errors and technical faults from the final version as well as to measure the

average completion time. The total time varied from 5 to 10 minutes depending on whether the test audience answered the qualitative sections or not. As a result, it can be assumed that the low response rate in Germany and Netherlands was mainly due the language issue, as respondents in Finland were able to complete the questionnaire easily.

3.1.4 The Survey

The survey questionnaire is divided into four parts: the background questions and three topic sections (CSR in general, CSR at Lappset Group and CSR communication at Lappset Group). In the beginning of the questionnaire, the respondents were presented with a definition of CSR by the European Commission. This definition can be found in English in Appendix 2 and a translated version into Finnish in Appendix 3. The translation is performed by the author of this thesis. The definition of CSR was followed by five background question: job title, education, age, country and the length of collaboration with Lappset Group. The information gathered from these questions is presented in table 1 in section 3.1.5.

The first topic section, CSR in general, includes two questions. The first question asked the respondents to comment five statements according to their level of agreement. The given answer options were on a one-to-five-scale, from a strong agreement to a strong disagreement. The statements related to the respondents' overall opinion on CSR and the significance of CSR in their work. The second question asked the respondents to rank five CSR related issues (environmental issues, ethical issues, human rights, safety issues and social issues) from the most important to the least important. These issues were chosen in collaboration with Lappset Group: four of them were mentioned in the general definition of CSR (social, environmental, ethical and human rights issues) and safety was chosen due to its importance to Lappset Group. The respondents could also leave optional comments after these two questions.

The second topic section, CSR at Lappset Group, includes one question where the respondents were asked to evaluate how Lappset Group manages the five CSR related issues in their opinion. The answer options were on a one-to-five-scale, from very well to very poorly. The respondents were given a possibility to leave an optional comment related to this question.

The third topic section, CSR communication at Lappset Group, was divided into five main questions and three sub-questions. Firstly, the respondents were asked three questions on their familiarity with three specific CSR publication of Lappset Group. The answer options were “yes” or “no”, and the respondents were also given an option to leave open comments. A “yes” resulted in a follow-up question, where the respondent was asked to evaluate the usefulness of this particular publication for them on a scale from one-to-five, from very useful to very useless. After these three questions the respondents were asked to evaluate the CSR communication at Lappset Group. The answer options were given again on a on a scale from one-to-five, from very extensive to very unextensive. The respondents were also given a possibility to leave an optional comment related to this question. Lastly, the respondents were asked whether they would like to receive more information on CSR at Lappset Group.

3.1.5 Background Information of the Survey Respondents

The background information of the respondents was gathered in first section of the survey questionnaire. Table 1 summarizes the background information of the respondents. This includes the sample size, the total number of responses, job title, education, age and the length of collaboration with Lappset Group. The results are presented in total as well as by countries.

Table 1. Background information of the survey respondents

Background information		Finland	Germany	Netherlands	Total	%/Total
Sample size		250	300	300	850	
Responses		42	11	28	81	
	Response rate	17 %	4 %	9 %		10 %
	Completed responses	40	7	18	65	
	Completion rate	95 %	64 %	64 %		80 %
Job Title						
	Architect	10	0	10	20	25 %
	Landscape architect	10	2	10	22	27 %
	Landcape designer	21	2	4	27	33 %
	Other	1	7	4	12	15 %
Education						
	Bachelor's degree	17	2	8	27	33 %
	Master's degree	21	4	18	43	53 %
	Other	4	5	2	11	14 %
Age						
	Under 30	2	1	1	4	5 %
	30-39	15	5	3	23	28 %
	40-49	9	1	8	18	22 %
	50-59	11	0	10	21	26 %
	Over 60	5	4	6	15	19 %
Collaboration with Lappset (yrs)						
	Under 5	5	5	13	23	28 %
	5-10	10	5	3	18	22 %
	Over 10	27	1	12	40	49 %

As Table 1 shows, the sample size was 850 which resulted in 81 responses and thus the response rate was 10 percent. 42 responses were received from Finland, 11 responses from Germany and 28 responses from the Netherlands, equaling 52 percent, 14 percent and 35 percent of the total number of responses respectively. However, 20 percent of the respondents did not finish the survey. The rate of completion was the highest in Finland, as 40 out of the 42 respondents completed the questionnaire, which equals a 95 percent rate of completion. In the Netherlands, 18 out of the 28 respondents completed the survey, so that the rate of completion is 64 percent. Similarly, in Germany, the rate of completion was also 64 percent, as 7 out of the 11 respondents completed the survey.

According to the background information, a vast majority of the respondents are highly educated. Over half of the respondents are architects or landscape architects, 25 percent and 27 percent respectively. 33 percent of the respondents are landscape designers and 15 percent have another type of job title. 53 percent of the respondents hold a master's degree, 33 percent a bachelor's degree, and 14 percent another type of degree.

Furthermore, a great majority of the respondents is 30 – 59 years old and has collaborated at least five years with Lappset Group. Only 5 percent of the respondents are under 30 years old, 28 percent are from 30 to 39 years old, 22 percent from 40 to 49 years old, 26 percent are from 50 to 59 years old and 19 percent are over 60 years old. In addition, 28 percent of the respondents represent an organization which has collaborated with Lappset Group less than 5 years, 22 percent have collaborated from 5 to 10 years and 28 percent over 10 years.

3.2 Data Analysis

The data analysis was performed in two parts. Firstly, the data derived from the pilot interview and the online publications of Lappset Group were analyzed by using content analysis. This data was then used in drafting the survey questionnaire. Secondly, the survey questionnaire utilized statistical analysis in the quantitative parts and qualitative content analysis in the qualitative parts.

The pilot interview was conducted in order to gather background information on CSR and CSR communication at Lappset Group. Also the content of the online CSR publications of Lappset Group (website contents and CSR report) were briefly analyzed in order to obtain an idea of the information available for the external stakeholders. Both the pilot interview and the online publications were analyzed by utilizing a rough content analysis (Bryman & Bell, 2007) in order to obtain an understanding of CSR at Lappset Group as well as for being able to ask precise questions from the stakeholders about their perceptions concerning CSR and CSR communication at Lappset Group. In

practice, the analysis was performed by identifying key concepts and topics related to CSR in the pilot interview and the online publications. Based on the analysis, five CSR related issues (environment, ethics, safety, social issues, human rights) were chosen to be used as the representation of CSR in the survey questionnaire.

The survey questionnaire was analyzed in two ways: the quantitative parts of the questionnaire were analyzed statistically and the qualitative, or in other words, the optional comments, were analyzed based on qualitative content analysis. The optional comments received from Finland were translated into English by the author of the present study.

The quantitative data derived from the survey was analyzed statistically based the automatically generated bar and pie chart graphs provided by the online service, SurveyMonkey.com. The data was organized so that the visual representation of the results was supported by numerical data (absolute values and percentages). In the analysis, the results for each country (Finland, Germany and the Netherlands) were compared and contrasted and the average results among the countries were then calculated. These average results were utilized as the main findings of the present study. The country-specific results are presented in Chapter 4, Findings, so that they can be utilized more effectively by the case company.

The qualitative data derived from the optional comments of the survey questionnaire were analyzed with the aid of qualitative content analysis (Bryman & Bell, 2007). The comments were screened in order to find words, phrases or patters which would help to explain the quantitative results of the survey (Bryman & Bell, 2007). This method was utilized mainly due to its flexibility and suitability to support the quantitative part of the research. However, as with all qualitative research, the findings based on the comments are more or less subjective interpretations, and can therefore be debated about. In addition, it should be noted that, due to the fact that the open-ended questions were optional for the respondents, only a few valid answers were received, and therefore the role of qualitative content analysis in the present study is quite small.

In practice, qualitative content analysis was utilized so that the optional comments were interpreted with the aid of relevant quantitative data. All open comments were clearly linked in the survey with a particular quantitative question. Due to the optional nature of the open comments and their clear relevance to a particular quantitative question, all of the open comments were considered as valid data and thus all comments were analyzed and are presented in Chapter 4, Findings.

3.3 Trustworthiness of the Study

The trustworthiness of the present study is closely linked with the concepts of reliability and validity, and these will be discussed separately concerning the quantitative and the qualitative section of the study. The quantitative section is discussed based on the following four preoccupations: measurement, causality, generalization and replication (Bryman & Bell, 2007, p. 168). The qualitative part, on the other hand, is discussed concerning the following four criteria: credibility, transferability, dependability and confirmability (Bryman & Bell, 2007, p. 411).

Reliability is defined as “the degree to which a measure of a concept is stable” (Bryman & Bell, 2007, p. 731), and validity as “whether or not an indicator (or set of indicators) that is devised to gauge a concept really measures that concept” (Bryman & Bell, p. 165). In relation to the present study, these concepts refer to the issues such as how suitable the methods and data are to provide answers to the research questions; and do they measure what they are supposed to measure?

The preoccupations of the quantitative part of the study determine whether the chosen method can be accepted to generate knowledge that meets the research objective (Bryman & Bell, 2007). Measurement validity or in other words construct validity, in this case, concerns whether stakeholder perceptions can be measured by asking the stakeholders about their opinions or views on a particular subject (Bryman & Bell,

2007). It is a common practice to perform an opinion poll according to this manner, and therefore it can be assumed that the method meets the criteria of measurement validity.

The present study aims to measure stakeholder perceptions of CSR in general and at Lappset Group, among the precise stakeholder group of architects, landscape architects and landscape designers in Finland, Germany and the Netherlands. The survey questionnaire was sent out to all contacts from this stakeholder group in the chosen countries. Based on this knowledge only, it can be assumed that the responses received represent the total population quite accurately. Furthermore, the survey questionnaire can be assumed to measure what it aimed to measure due to the design of the survey questionnaire. The pilot interview and the analysis of the online publications of Lappset Group provided the researcher with information about Lappset Group's CSR activities and the CSR communication to the target stakeholder group. Therefore, the questions in the questionnaire could be directly linked to these CSR activities and the actual online publications directed at the target stakeholders.

In quantitative research, causality or the "causal connections between variables" (Bryman & Bell, 2007, p. 725) refers to whether a conclusion based on a causal relationship between variables can be assumed to stem from that particular relation. In the present study, the findings concerning the stakeholder perceptions are consistent with the results of the analysis of the online publications. This is discussed in more detail in Chapter 5, Discussion. Due to consistency of the results, it is very likely that this connection is causal.

Quantitative research usually aims at generalizability of the findings (Bryman & Bell, 2007). Section 3.1.1 discusses and justifies the choice of the single case study approach in the present study and explains the exploratory nature of the case (Yin, 2003). Due to this, the findings can only be assumed to apply in this context and should not be assumed to extend outside the setting. Therefore, the results of the present study are not considered generalizable.

In the context of quantitative research, replication or replicability refers to the “degree to which the results of a study can be reproduced” (Bryman & Bell, 2007, p. 731). This implies that a researcher should explicitly describe all the procedures of a research project so that someone else could later replicate the study and thus evaluate the objectivity of the researcher (Bryman & Bell, 2007). In the present study, Chapter 3 described the methods utilized in detail. All of the results to the survey questionnaire can be found in Chapter 4, and in Appendices 2 and 3, the survey questionnaire in the original format can be found in English and Finnish. Additionally, Table 1 presents the background information on the respondents.

In qualitative research, the trustworthiness criterion of credibility is linked with internal validity, or in other words, whether the findings are believable or not (Bryman & Bell, 2007). The concept of credibility relates to good research practices and respondent validation or member validation, meaning that the research findings are submitted to the “members of the social world who were studied” to ensure that the researcher has correctly interpreted that “social world” (Bryman & Bell, 2007, p. 411). The qualitative parts of the study, the pilot interview and the open-ended questions in the survey questionnaire, were submitted electronically in written format in both cases. Therefore the respondents had a chance to think about their answers and modify them before returning them. All the answers are presented in their original format in the thesis: the pilot interview can be found in Appendix 1 and the open-ended answers in Chapter 4. Due to this, it can be assumed that credibility in terms of good research practices and the respondent validation applies in the present study.

The concept of transferability in qualitative research is linked to external validity and refers to whether the findings can also be applied in other contexts (Bryman & Bell, 2007). The present study is conducted in a single case study format and therefore the results from the study cannot be assumed to extend outside the case company setting due to the exploratory nature of the study.

Dependability in qualitative research refers to the reliability of the research (Bryman & Bell, 2007). This entails that the researcher should introduce a possibility for someone else to repeat the study based on the information given by the researcher concerning the different phases of the research process. In the present study, the research methods are explicitly described in Chapter 3. Additionally, all the data derived from the pilot interview can be found in Appendix 1, and the answers to the open-ended questions in the survey questionnaire can be found in Chapter 4.

Lastly, in qualitative research the criterion of confirmability, or in other words, the personal objectivity of the researcher also has a large impact on the trustworthiness of the study (Bryman & Bell, 2007). In the present study, the impact of the potential biases of the researcher is very small due to the fact that the qualitative section of the study is rather small and role of this section is to provide more detailed or unique answers to support the quantitative data. The pilot interview and the online publications of Lappset Group were analyzed according to rough content analysis in order to gather information for drafting the survey. As a result, this section of the study did not allow much space for personal interpretations by the researcher. Additionally, the main findings of the study are largely dependent on the statistical results and the analysis of the open-ended questions is only supposed to elaborate on the information derived from the quantitative parts of the survey.

4 FINDINGS

The present chapter discusses the research findings based on the survey questionnaire. The chapter is divided into three subchapters according to the three sub-research questions, which are presented below.

Research Questions:

What are the stakeholder perceptions in Finland, Germany and the Netherlands concerning the following questions?

1. How do the stakeholders perceive CSR in general?
2. How do the stakeholders perceive CSR at Lappset Group?
3. How do the stakeholders perceive CSR communication at Lappset Group?

As the survey questionnaire generated responses from the representatives of the stakeholder group of architects, landscape architects and landscape designers in Finland, in Germany and in the Netherlands, the findings related to the three research questions will be discussed per each country separately. The stakeholder group of architects, landscape architects and landscape designers is referred to as “architects” in this chapter in order to avoid unnecessary repetition.

4.1 Stakeholder Perceptions of CSR in General

The present subchapter discusses the stakeholder perceptions of architects concerning CSR in general in the three countries: Finland, Germany and the Netherlands. The findings presented in the subchapter are gathered from two questions which investigate the overall attitudes and opinions on CSR amongst the respondents. Additionally, the valid open comments related to these questions are discussed.

As shown in Figure 10, question 6 in the survey questionnaire investigated the respondents' interest in CSR related issues in general and the importance of these in their work. The respondents were presented with five statements and the answer options were presented on a scale from one to five, from strong agreement to strong disagreement.

CSR in general

***6. Please comment on the following statements according to your level of agreement**

	Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
I find CSR related aspects important in today's world	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I consider CSR related aspects important in my work	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I often think about CSR related aspects in my work	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
CSR related aspects have an impact on my decision-making	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I find it important that CSR is an integral part of corporations' business strategies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Figure 10. Question on CSR in general

As shown in Figure 11, question 7 in the survey questionnaire asked the respondents to rank five CSR related aspects according to their importance in the respondent's work. The five aspects are; environment, ethics, human rights, safety and social issues. The purpose of this question was to determine whether the respondents' preferred issues match with the issues which Lappset Group emphasizes in the CSR communication. However, only the results derived from the question will be discussed in this subchapter. The match between the respondents' answers and the CSR communication of Lappset Group will be discussed in chapter 5, Discussion.

CSR in general

***7. Rank the following according to their importance in your work**

(1= most important and 5 = least important)

<input type="text"/>	Environmental issues
<input type="text"/>	Ethical issues
<input type="text"/>	Human rights
<input type="text"/>	Safety issues
<input type="text"/>	Social issues

Figure 11. The ranking of CSR issues

The present subchapter is divided into three sections. Section 4.1.1 discusses the findings concerning the stakeholder perceptions of CSR in Finland. Section 4.1.2 discusses the stakeholder perceptions of CSR in Germany, and section 4.1.3 discusses the findings in the Netherlands.

4.1.1 Finland

The general stakeholder perceptions of CSR among the respondents in Finland are very positive. The results show that the architects are interested in CSR related issues and find them important in their work. Safety is considered the most important in the architects' work, out of the five CSR related issues (environment, ethics, safety, social issues and human rights). In total, 42 respondents answered these questions in Finland.

Figure 12 presents the stakeholder perceptions of CSR in Finland. As shown in the figure, the orange colored bars clearly dominate, which illustrates that the respondents have very positive opinions on CSR related issues. The orange bars represent the answer opinion "strongly agree", which was the most common answer for all questions.

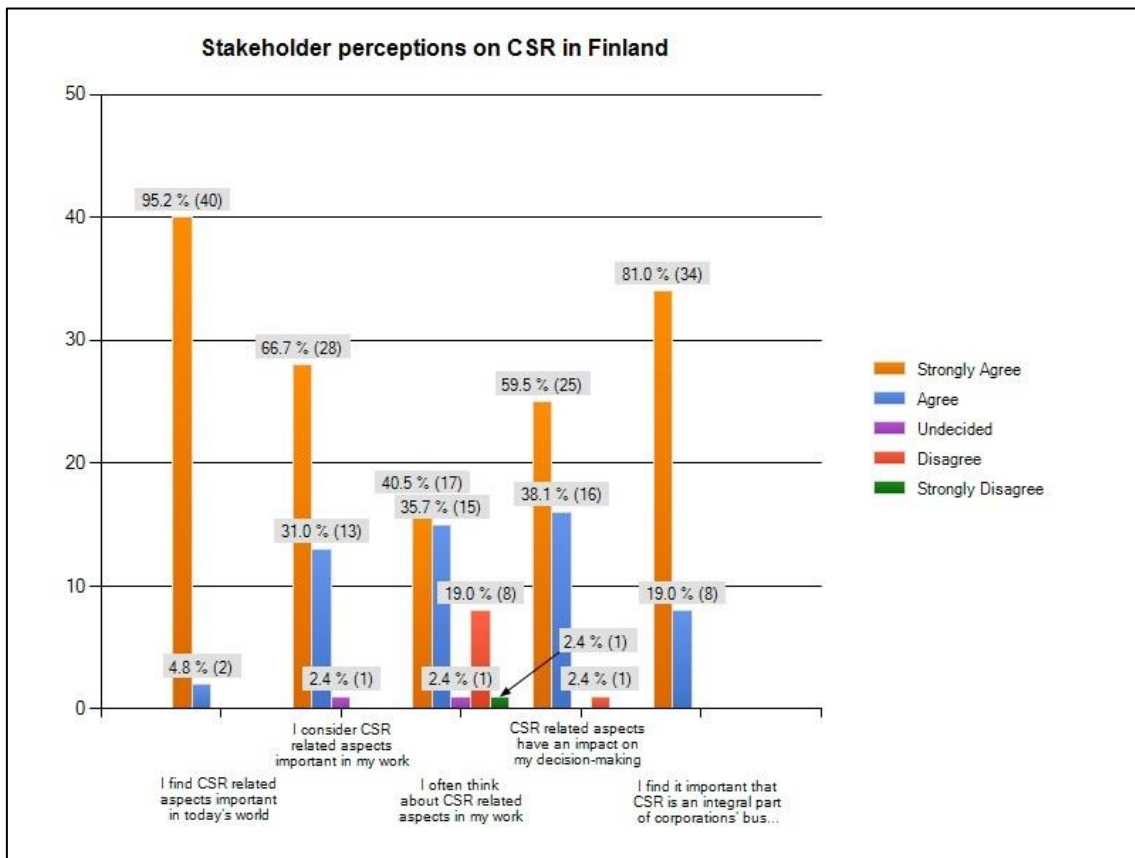


Figure 12. Stakeholder perceptions of CSR in Finland

CSR related issues are important in today's world according to all of the respondents. More precisely, 40 respondents (95.2 %) answered that they strongly agree and two respondents (4.8 %) answered that they agree.

Furthermore, CSR related issues are important in the architects' work according to nearly all of the respondents. In total, 41 respondents (97.7 %) either strongly agree or agree: 28 respondents (66.7 %) answered that they strongly agree and 13 respondents (31 %) answered that they agree. One of the respondents (2.4 %) answered undecided.

The responses were positive, yet slightly more diverse for the statement: "I often think about CSR related aspects in my work". 32 respondents (76.2 %) answered that they

either strongly agree or agree: 17 respondents (40.5 %) answered strongly agree and 15 respondents (35.7 %) agree. Eight respondents (19 %) disagree, one respondent (2.4 %) strongly disagrees and one respondent (2.4 %) is undecided.

CSR related aspects have an impact on the architects' decision-making, according to 41 respondents (98 %). More precisely, 25 respondents (59.5 %) strongly agree, and 16 respondents (38.1 %) agree. One respondent (2.4 %) disagrees.

Lastly, all respondents answered that they find it important that CSR is an integral part of corporations' business strategies. 34 respondents (81 %) answered that they strongly agree and 8 respondents (19 %) answered that they agree.

The results for these five statements show that architects in Finland consider CSR related issues important both in their personal lives as well as in their work. The fact that over 90 percent of the respondents answered that they either strongly agree or agree with most of the statements shows that CSR issues have a significant influence on the architects' work. The only statement to receive a lower percentage of "agrees" is; "I often think about CSR issues in my work". This shows that although CSR issues have a great role in the architects work and decision-making, not every respondent is faced with these issues on a regular basis.

Furthermore, a few architects answered an optional question phrased as follows: "Additional comments on CSR and its role in your work". The importance of CSR in the architects work is clearly seen in the answers. Many architects also emphasize their responsibilities as the designer or planner.

"The levels of responsibility – who is the customer: the buyer (e.g. constructor) the customer of the buyer (e.g. resident) or in the long run the community /society, USER"

In this comment, it is clearly seen that there are numerous parties affected by the architect's decisions. Especially the impact on the user seems to be significant, as the word "user" is written in capital letters in the comment.

“By signing a design one is responsible for the design solutions to follow the required regulations. In case of an error, the responsible party is sought quite quickly.”

“I select, among other things, the equipment for a project, the number of those and their placement. The CSR issues that are important to me influence these decisions.”

“Consideration of the environment, safe solutions and ethical operations are important in my planning process.”

The three comments presented above emphasize the role of responsibility in the architects' plans and designs. As a result, these architects seem to have developed their own priorities concerning certain CSR issues, which are present in their decision-making. These comments together with the results concerning the five CSR related statements show that in Finland, architects are interested in CSR and it clearly has influence on their work and decision-making.

Figure 13 presents the ranking of five CSR related issues in Finland in the order of their perceived importance according to the respondents: safety, environment, ethical issues, social issues and human rights. In the figure, safety, as the most important issue, has the weighted average score of 1.68, and is therefore illustrated with the shortest bar. The least important issue, human rights, on the other hand, has the weighted average score of 4.12, and is illustrated with the longest bar. This is due to the fact that the five CSR related issues were ranked by the respondents so that the most important issue was given a one, and the least important, a five. Figure 13 presents the country-specific ranking according to the weighted averages for each of the CSR related issues. The absolute values based chart for this question can be found in Appendix 4.

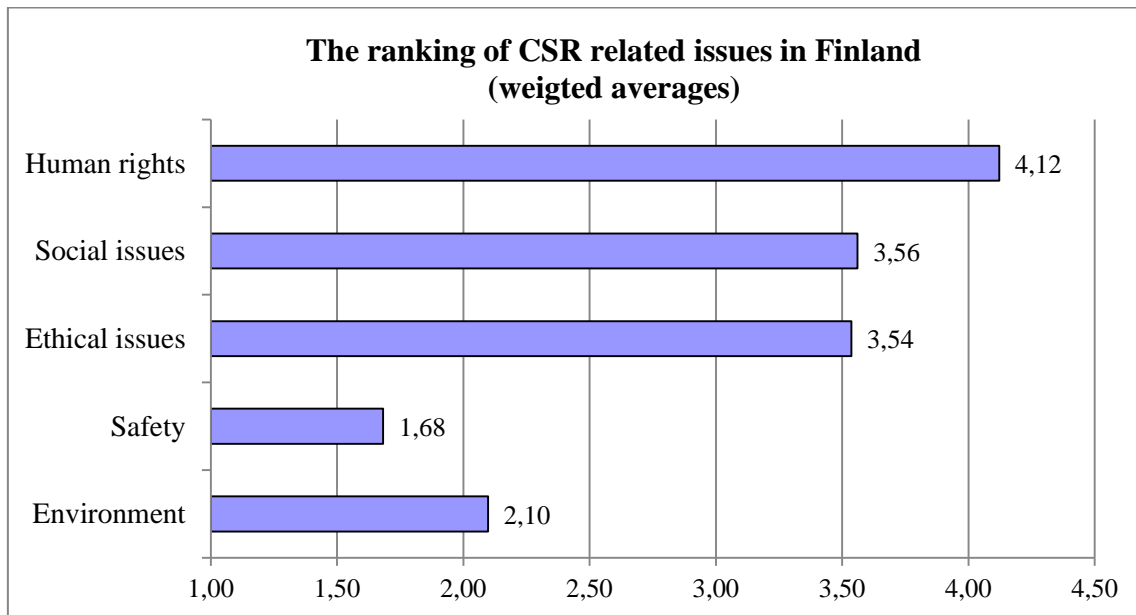


Figure 13. The ranking of CSR related issues in Finland*

As Figure 13 shows, safety issues are considered the most important among the respondents in Finland. This ranking shows that the architects consider safety as the most important CSR issue. Environmental issues are also valued high in the architects' work. The other CSR-related concerns, such as ethics, social issues and human rights are, on the other hand, not valued as highly.

4.1.2 Germany

The results of the general stakeholder perceptions of CSR in Germany show that the majority of architects is interested in CSR related issues and considers them important in their work. Furthermore, safety is ranked highest out of the five CSR related issues, similarly as in Finland. However, the rest of the ranking order in Germany (safety, ethical issues, social issues, human rights, environment), interestingly enough, differs from the architects' ranking of CSR issues in Finland (safety, environment, ethical

* The values presented in Figure 13, should be marked with a period, not with a comma. The problem is caused by the default settings of Microsoft Excel. The same problem is also present in Figures 15 and 17, as well as in Tables 2, 3 and 4.

issues, social issues, human rights). In total, 11 architects in Germany answered the first question (question number 6) with the five CSR related statements and 10 architects answered the second question (question number 7) concerning the ranking of CSR issues.

Figure 14 presents the stakeholder perceptions of CSR in Germany. As shown in the figure, the blue colored bars clearly dominate, which illustrates that the respondents have positive opinions on CSR related issues. Still, their perceptions are not as positive as in Finland, where the orange bars dominate. For every question, the most common answer was “agree” in Germany whereas in Finland it was “strongly agree”. This shows that in Germany the stakeholder perceptions of CSR in general are not as positive as in Finland; the architects’ interest in CSR as well as the importance of CSR in their work is lower in Germany based on the survey results.

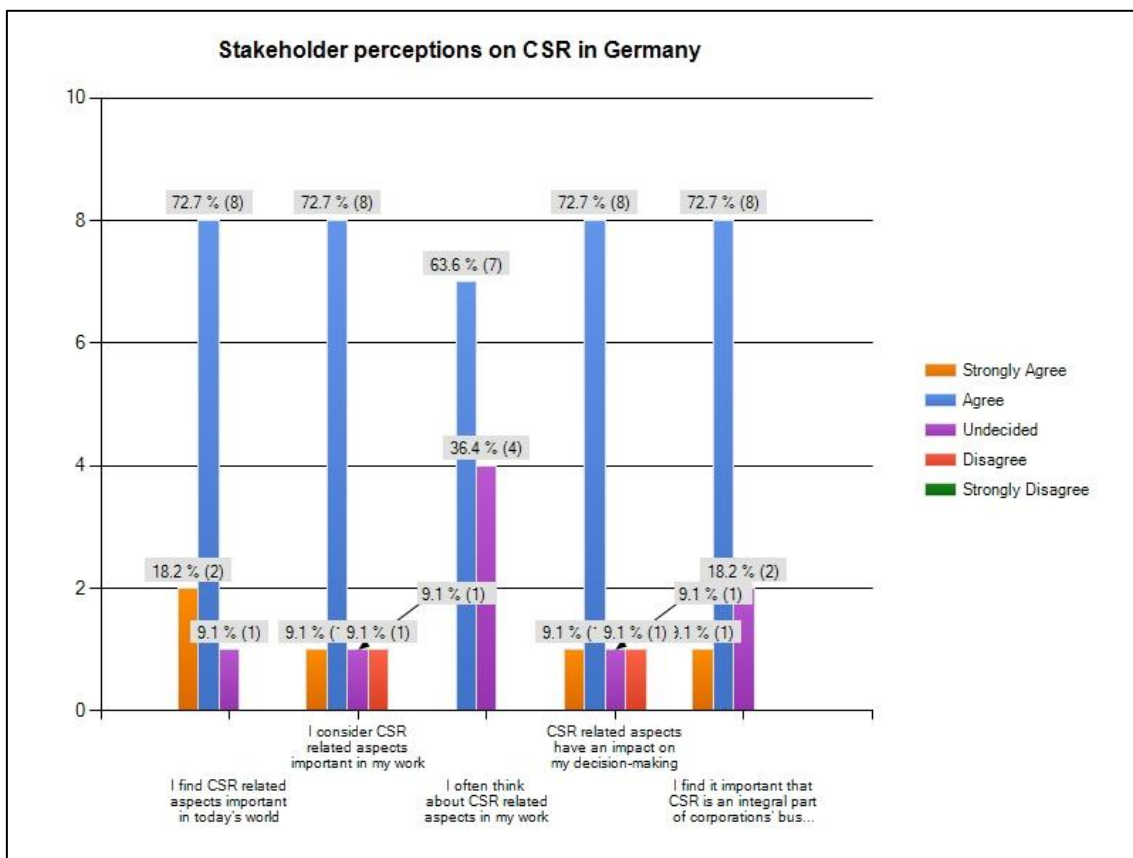


Figure 14. Stakeholder perceptions of CSR in Germany

As shown in Figure 14, over 90 percent of the respondents find that CSR related issues are important in today's world. Two respondents (18.2 %) answered "strongly agree" and eight respondents (72.7 %) answered "agree". One respondent (9.1 %) answered "undecided".

CSR related issues are considered important in the architects' work, according to nine respondents (81.8 %). Eight respondents (72.7 %) answered "agree" and one (9.1 %) "strongly agree". Additionally, one respondent (9.1 %) answered "undecided" and one (9.1 %) "disagree".

The answers to the third statement: "I often think about CSR related aspects in my work" were the least positive in Germany. Only seven respondents (63.3 %) answered "agree". The remaining four respondents (36.3 %) answered "undecided".

To the fourth statement, "CSR related aspects have an impact on my decision making", the answers were positive and, in fact, identical with the answers to the second statement. In total, nine respondents (81 %) either strongly agree or agree, one respondent (9.1 %) is undecided and one (9.1 %) disagrees.

Lastly, the answers to the fifth statement "I find it important that CSR is an integral part of corporations' business strategies" were also positive, as again over 81 percent answered either "agree" or "strongly agree". Eight respondents (72.7 %) answered that they agree and one respondent (9.1 %) answered that they strongly agree. Two respondents (18.2 %) answered that they are undecided.

The results for these five statements show that CSR issues are considered important among the architects in Germany. However, as the respondents mostly answered that they "agree" with the statements, it shows that CSR related issues do not have as strong influence on the architects' work as in Finland. Furthermore, the statement to receive the lowest percentage of "agrees" is; "I often think about CSR related aspects in my work", similarly as in Finland. So, the results suggest that these issues do not have a significant impact on the respondents' work on a regular basis either in Germany.

Figure 15 presents the ranking of five CSR related issues in Germany. The ranking order is the following: safety, ethics, social issues, human rights and environment. The ranking is based on the importance of the issues in the respondents' work, so that one equals the most important issue and five equals the least important issue. The results presented in figure 15 are based on weighted averages. An absolute values based chart for the question can be found in Appendix 4. The total number of responses to this question is ten.

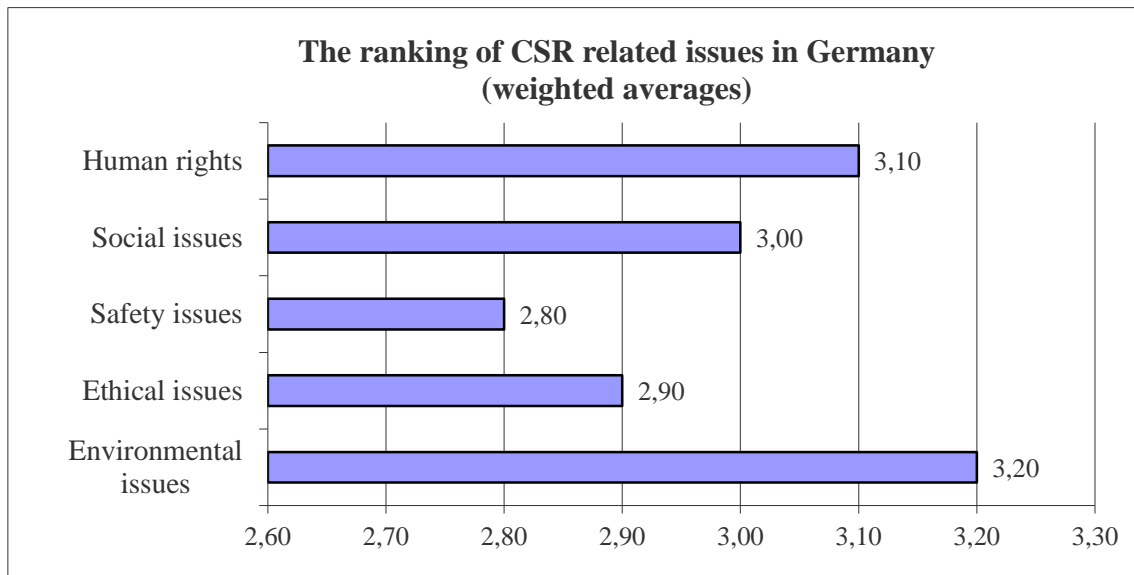


Figure 15. The ranking of CSR related issues in Germany

In Germany the respondents consider the safety issues the most important. This issue scored 2.80 out of five as its weighted average, while the least important issue, environment, scored a weighted average of 3.20 out of five. This order shows that the priorities of the architects in Germany are very different from the architects' in Finland. Safety is considered the most important CSR related issue in both countries, and consequently, it can be said that it has a high significance in the architects' work. In

contrast to the results in Finland, the other CSR issues (ethics, social issues and human rights), are interestingly valued higher than the environmental issues in Germany.

4.1.3 The Netherlands

In the Netherlands, the results of the stakeholder perceptions of CSR in general show that architects are interested in CSR related issues and consider them important in their work. However, interestingly when compared to the results in Finland and Germany, there are numerous differences. In the Netherlands, the stakeholder perceptions are very positive in general, but not as positive as in Finland. Still, they are more positive than the stakeholder perceptions of CSR in Germany. These differences can be seen more clearly in the graphs based on weighted average scores, which can be found in Appendix 4.

Furthermore, the ranking of the five CSR related issues in the Netherlands differ greatly from both the rankings in Finland and Germany. In the Netherlands, environmental issues are considered the most important. This is a very interesting result, as environmental issues were ranked, in contrast, the least important in Germany. In total, 28 architects answered these questions.

Figure 16 presents the results concerning the stakeholder perception on CSR in the Netherlands. As Figure 16 shows, the blue bars slightly dominate and the orange bars are clearly visible as well. In comparison to the results in Finland and Germany, the results in the Netherlands are a mix of them; they are not quite as positive as in Finland, yet they are more positive than in Germany.

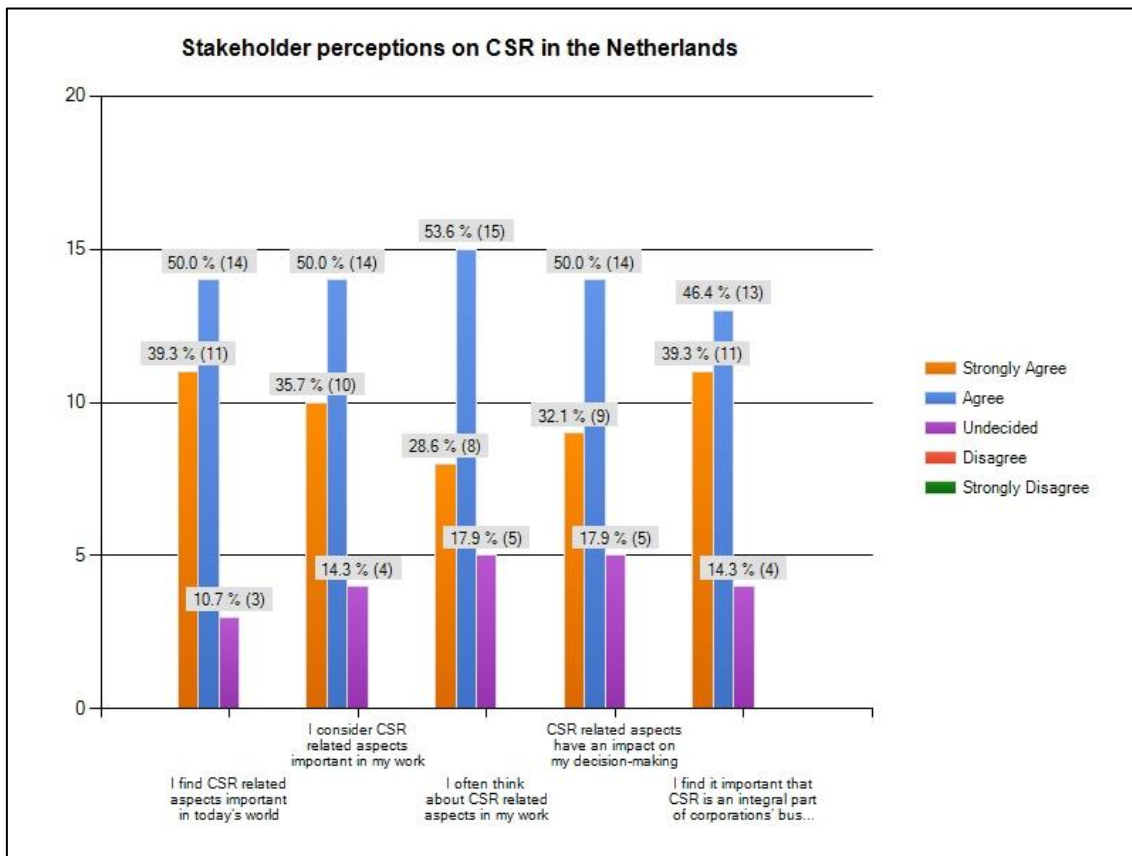


Figure 16. Stakeholder perceptions of CSR in the Netherlands

In brief, over eighty percent of the respondents in the Netherlands answered either “agree” or “strongly agree” to all five statements. “Agree” was the most popular answer to the statements, and in fact, approximately half of the respondents answered so to each statement. The second most popular answer was “strongly agree”, with approximately one third of the responses for each statement.

CSR related issues are important in today’s world according to a vast majority of the architects. In total, 25 respondents (89.3 %) answered either “agree” or “strongly agree”. The most popular answer was “agree” with 14 responses (50.0 %) and the second most popular “strongly agree” with 11 responses (39.3 %). The remaining three respondents (10.7 %) answered “undecided”.

The majority of the architects consider CSR related issues important in their work. Over 85 percent answered either “agree” or “strongly agree”. Ten respondents (35.7 %) answered “strongly agree” and 14 respondents (50.0 %) answered “agree”. Four respondents (14.3 %) answered “undecided”.

The architects often think about CSR related issues in their work. Over 80 percent answered either “agree” or “strongly agree”. Eight of the respondents (28.6 %) answered “strongly agree”, 15 respondents (53.6 %) answered “agree” and five respondents (17.9 %) answered “undecided”.

CSR related issues have an impact on the architects’ decision-making according to over 80 percent of the respondents. Nine of the respondents (32.1 %) answered “strongly agree”, 14 respondents (50.0 %) answered “agree” and the remaining five respondents (17.9 %) answered “undecided”.

The architects find it important that CSR is an integral part of corporations’ business strategies. Over 85 percent of the respondents answered either “agree” or “strongly agree”. 11 respondents (39.3 %) answered “strongly agree” and 13 respondents (46.4 %) answered “agree”. The remaining four respondents (14.3 %) answered “undecided”.

The results of the five statements show that the architects’ perceptions of CSR are positive in general, as the percentage amounts of the answer options “agree” and “strongly agree”, when added together, vary from 80 to 90 percent for each statement. The lowest added score of 82.1 percent was given to the statement: “CSR related aspects have an impact on my decision-making”. With a one decimal point difference, the second lowest added score was given to the statement; “I often think about CSR related aspects in my work”, which received the lowest scores in both Finland and Germany. This shows that while CSR related issues are considered important in the architects’ work in all three countries, these issues are still not dealt with very regularly in their work.

Regarding the results on the aforementioned five CSR related statements, a few architects answered an optional question “Additional comments on CSR and its role in your work”. These comments are consistent with the results on the CSR related statements and show the significance of CSR in the architects’ work.

“Actually, it is very hard to give priority to this list of options. In my work I always try to integrate all issues, since I find them all almost equally important.”

“One of my tasks is to implement sustainability in projects.”

“Sustainability and energy efficiency are important to us.”

These comments in addition to the previously presented results show that CSR issues influence the architects’ work and decision-making in the Netherlands. The statements emphasize that it is part of the architects’ work to make sure that CSR issues are considered in their projects. The first comment stresses that all these CSR related issues are significant and cannot be prioritized over each other. The second and third comments emphasize sustainability, which is closely linked with environmental issues.

Figure 17 presents the ranking of CSR related issues in the Netherlands. The ranking is as follows; environment, ethics, safety, human rights and social issues. The respondents were asked to rank five issues according to their importance in their work, so that one equals the most important and five equals the least important. Figure 17 presents the ranking based on weighted averages. An absolute values based chart can be found in Appendix 4.

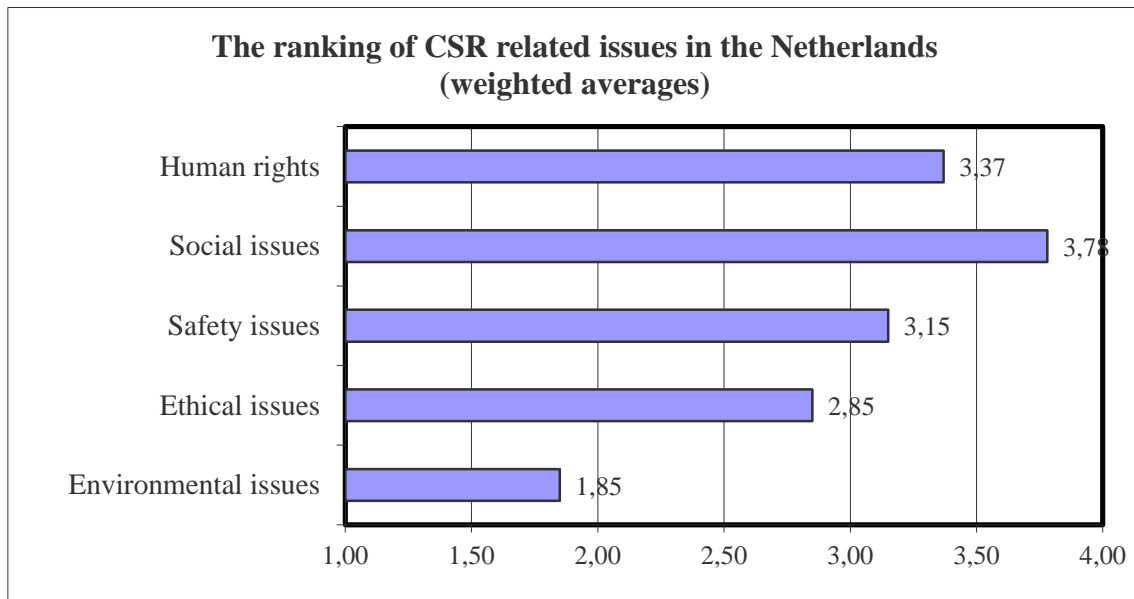


Figure 17. The ranking of CSR related issues in the Netherlands

In the Netherlands, environmental issues are considered the most important with the weighted average of 1.85 out of five, while the least most important are social issues with a weighted average of 3.78 out of five. The order shows that the architects' priorities are completely different from those of the architects in Finland and Germany. Safety was ranked the most important in both Finland and Germany, whereas it is considered only the third most important in the Netherlands. Environment is valued the second highest in Finland, while it is the highest in the Netherlands. In Germany, environment is, on the other hand, considered as the least important issue.

To conclude, the architects in Finland, Germany and the Netherlands have positive perceptions of CSR in general. Approximately 80 percent of the respondents answered that they either agree or strongly agree with most of the five CSR related statements presented to them. In general, the respondents agreed most strongly with the statement: "I find CSR related aspects important in today's world". They agreed second most strongly with: "I find it important that CSR is an integral part of corporations' business

strategies”, and third most strongly with: “I consider CSR related aspects important in my work”. The architects agreed fourth most strongly with: “CSR related aspects have an influence on my decision-making”, and least strongly with: “I often think about CSR related aspects in my work”. This shows that the architects’ personal values are strongly consistent with the CSR ideology, which also has an influence on their work and decision-making. However, the results suggest that CSR is still not practically present in the architects’ work on a day-to-day basis. An illustration of this ranking can be found in Appendix 4 in a bar chart format.

The general ranking of the five CSR related issues in Finland, Germany and the Netherlands together show that the architects prioritize most strongly with safety and environmental issues in their work. The ranking order, when the results in these three countries are added together, is as follows: environment, safety, ethical issues, social issues and human rights. The ranking order based on results on the weighted averages in the three countries can be found in Appendix 4. Based on these results, it appears that the architects consider the aspects that are most closely linked to the end-users of the playground equipment most important. The CSR issues with the lowest rankings can therefore be explained by a potentially unclear link with the products and the architects’ work. For instance, human rights do not have a strong practical connection with the end-users whereas safety issues are very closely linked to them.

4.2 Stakeholder Perceptions of CSR at Lappset Group

The present subchapter discusses the stakeholder perceptions of CSR at Lappset Group based on results from the survey questionnaire. Figure 18 illustrates the question (question number 9) and the answer options on the topic. The question is phrased: “how are the following managed by Lappset Group?” The CSR related issues which the respondents were asked to comment on are environmental issues, ethical issues, safety issues, social issues and human rights issues. The answer options are; very well, well, acceptably, poorly and very poorly.

***9. How are the following managed by Lappset Group Ltd.?**

	Very well	Well	Acceptable	Poorly	Very Poorly
Environmental issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ethical issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Safety issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Social issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Human rights	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Additional comments	<input type="text"/>				

Figure 18. A question of CSR at Lappset Group

Due to the comments received from the respondents in Germany and in the Netherlands, the answer option “undecided” was added in the questionnaire sent to Finland. As this answer option was not available for the respondents in Germany and in the Netherlands, it is possible that the results are not precisely accurate in those areas.

The subchapter is divided into three sections. Section 4.2.1 introduces and explains the survey questionnaire results in Finland. Section 4.2.2 discusses the results in Germany and section 4.2.3 in the Netherlands. The present subchapter presents the results in absolute values based charts and the results presented in weighted average based charts can be found in Appendix 4.

4.2.1 Finland

The results of the stakeholder perceptions of CSR at Lappset Group in Finland show that the architects consider safety issues the best managed by the company. The second best managed are environmental issues and the third best are social issues. Ethical issues are the fourth and human rights the fifth best managed in the architects’ opinion.

The ranking is more clearly visible in the weighted average based chart (in Appendix 4). Interestingly, this ranking is very much similar compared when to the ranking of CSR related issues in the architects' work in Finland, presented in Figure 13. Only the importance of ethical issues is considered slightly higher than the importance of social issues in the architects' work, while the architects consider that social issues are managed better than ethical issues by Lappset Group. This shows that in general Lappset Group seems to be prioritizing the right CSR issues in the architects' opinion in Finland.

Figure 19 presents the survey results on the stakeholder perceptions of CSR at Lappset Group. Overall, the stakeholder perceptions are positive concerning most CSR related issues. When the responses to the answer options "very well" and "well" are added together, they form the majority of responses concerning most of these five CSR related issues. Therefore it can be said that stakeholders in general consider that these CSR issues are managed well at Lappset Group in Finland. The total number of responses to this question is 40.

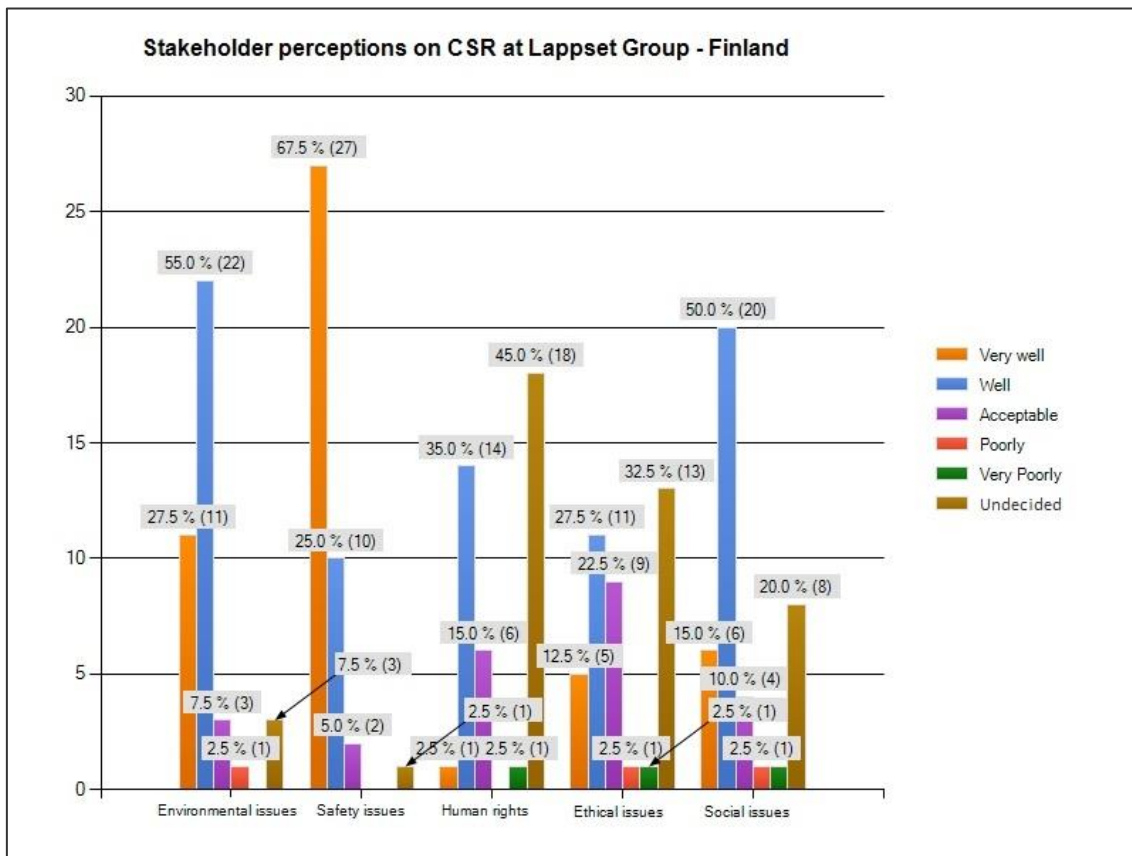


Figure 19. Stakeholder perceptions of CSR at Lappset Group in Finland

The results were most positive on the safety issues. In total 37 respondents (92.5 %) consider them either very well or well managed. 27 respondents (67.5 %) answered that in their opinion the safety issues are “very well” managed and 10 respondents (25.0 %) answered “well”. Two respondents (5.0 %) answered “acceptable” and one (2.5 %) answered “undecided”.

Environmental issues are also managed well at Lappset Group according to the survey respondents. In total, 33 respondents (82.5 %) answered that in their opinion environmental issues are either very well or well managed by Lappset Group. More precisely, 11 respondents (27.5 %) answered “very well” and 22 respondents (55.0 %) answered “well”. The remaining seven respondents answered as follows: three

answered “acceptable” (7.5 %), one answered “poorly” (2.5 %) and three answered “undecided” (7.5 %).

Social issues are managed well at Lappset Group according to a majority of the respondents. More precisely, 26 respondents (65.0 %) answered either “very well” or “well”. The most common answer option was “well” with 20 responses (50.0 %) and, additionally, six respondents (15.0 %) answered “very well”. Furthermore, eight respondents (20.0 %) of the respondents answered “undecided”, and the remaining six answers were given to “acceptable” (10.0 %), “poorly” (2.5 %) and “very poorly” (2.5 %).

Ethical issues are considered not as well managed as the previously mentioned CSR related issues, according to the survey questionnaire respondents. Only 16 respondents (40.0 %) consider these issues “very well” or “well” managed. Interestingly, the option “undecided” was the most common choice, with 13 responses (32.5 %). The option “very well” received 5 responses (12.5 %) and “well” 11 responses (27.5 %). Nine respondents (22.5 %) answered “acceptable” and one respondent (2.5 %) answered for both of the options “poorly” and “very poorly”.

Similarly with the ethical issues, the respondents consider human rights issues not as well managed as safety, environmental and social issues. In total, only 15 respondents (37,5 %) consider human rights issues “very well” or “well” managed at Lappset Group. Again, the greatest number of responses was given to “undecided”. In other words, 18 respondents (45.0 %) answered “undecided”. The second most popular answer was “well”, as 14 respondents (35.0 %) answered so. One respondent (2.5 %) answered “very well”, six respondents (15.0 %) answered “acceptable” and one respondent (2.5 %) “very poorly”.

The respondents were given an option to write additional comments concerning the CSR at Lappset Group. Two comments were given and they are presented below:

“Because of these and many other things it is pleasant and natural to co-operate with Lappset Group!”

This comment shows that this architect is aware of the CSR operations at Lappset Group and considers them as one of the reasons to collaborate with the company.

“I only know the environmental and safety issues [at Lappset Group]”

This comment, on the other hand, shows that the other CSR related issues (ethical issues, social issues and human rights) might not be as consistently communicated by Lappset Group. However, it is also possible that these are not emphasized as much in the CSR operations of the company, since the architects’ answers were not as positive as with safety and environmental issues.

4.2.2 Germany

The survey questionnaire results show that architects in Germany consider safety issues the best managed by Lappset Group, similarly as in Finland. Interestingly, both environmental issues and human rights issues are considered the second best managed. Social issues are the third best managed and the ethical issues the fourth best managed in the architects’ opinion. When compared to the answers in Finland, this ranking seems quite different. Also, the only part that matches with the ranking of CSR related issues in Germany, (presented in Figure 15), is safety.

Figure 20 presents the survey questionnaire results concerning the stakeholder perceptions of CSR at Lappset Group in Germany. The survey results on most parts of this question indicate that based on the stakeholder perceptions, Lappset Group manages these five CSR issues acceptably. However, these results may not represent the stakeholder perceptions accurately, as several respondents commented that they cannot evaluate Lappset Group’s performance under these terms due to their lack of

knowledge. Also, there were a very low number of responses, as only nine architects answered this question. Therefore the results discussed in the present section should only be considered directional.

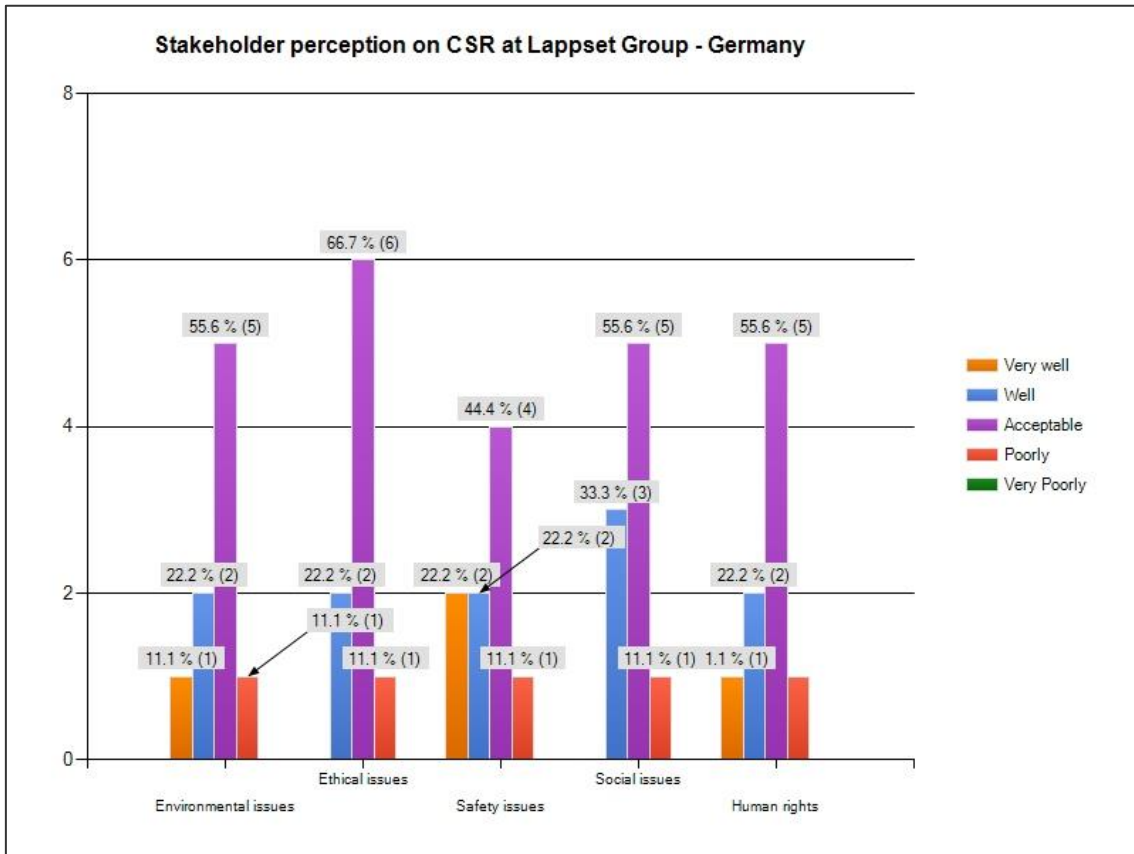


Figure 20. Stakeholder perception on CSR at Lappset Group in Germany

The responses concerning safety issues were the most positive in Germany. In total four respondents (44.4 %) answered either “very well” or “well”. In other words, two respondents (22.2 %) answered “very well” and two “well”. Four respondents (44.4 %) answered “acceptable” and one respondent (11.1 %) answered “poorly.

According to the survey results on environmental issues, approximately one third of the respondents consider that these are managed either “very well” or “well”. More precisely, one respondent (11.1 %) answered “very well” and two respondents (22.2 %) answered “well”. Five respondents (55.6 %), answered “acceptable” and the remaining one respondent (11.1 %) answered “poorly”.

Interestingly, the results concerning human rights were identical with the results for environmental issues. Again, the most common answer was “acceptable” with 5 responses (55.6 %). One respondent (11.1 %) answered “very well”, two respondents (22.2 %) answered “well” and one “poorly” (11.1 %).

Furthermore, the majority of the respondents consider social issues acceptably managed at Lappset Group. More precisely, five respondents (55.6 %) answered so. Three respondents (33.3 %) answered “well” and one respondent (11.1 %) answered “poorly”.

The survey results on the management of ethical issues at Lappset Group show that a large majority of the respondents consider it “acceptable”. More precisely, six out of the nine respondents (66.7 %) answered so. Two respondents (22.2 %) answered “well” and one answered “poorly” (11.1 %).

Two comments were given to the optional comments in Germany. The comments are presented below.

“I don't know about these issues because I don't how Lappset is producing its goods or how Lappset acquires its raw materials.”

“I don't know.”

These comments might stem from several different origins, for instance, lack of information provided by Lappset Group concerning these issues, or lack of interest by the respondents to request the information. The results concerning the stakeholder perceptions of CSR at Lappset Group are consistent with these comments, as the most popular answer for all parts of the question were “acceptable”. This suggests that these

comments are not just individual opinions, but rather something to research further and perhaps act upon. These results are discussed in more detail in chapter 5, Discussion.

4.2.3 The Netherlands

The survey questionnaire results show that the architects in the Netherlands consider safety issues the best managed at Lappset Group, similarly as in Finland and in Germany. Environmental issues are considered the second best managed and social issues the third best managed. These results are consistent with the results in Finland and in Germany. The fourth best managed are considered the human rights issues and the fifth best are considered ethical issues. This ranking order can be seen more clearly in the weighted average values based chart in Appendix 4. Interestingly, these results are completely different when compared to the ranking of CSR related issues in the Netherlands, presented in Figure 17. This might suggest that the architects in the Netherlands do not consider that Lappset Group is prioritizing the right CSR issues.

Figure 21 presents the survey results concerning stakeholder perceptions of CSR at Lappset Group in the Netherlands. Similarly as with the results in Germany, the results in the Netherlands may not be perfectly accurate, as a few respondents commented that they cannot evaluate Lappset Group's performance under these terms due to their lack of knowledge. Therefore, the results, presented in Figure 21 and discussed in this part, should only be considered directional. The total number of respondents who answered this question in the Netherlands is 18.

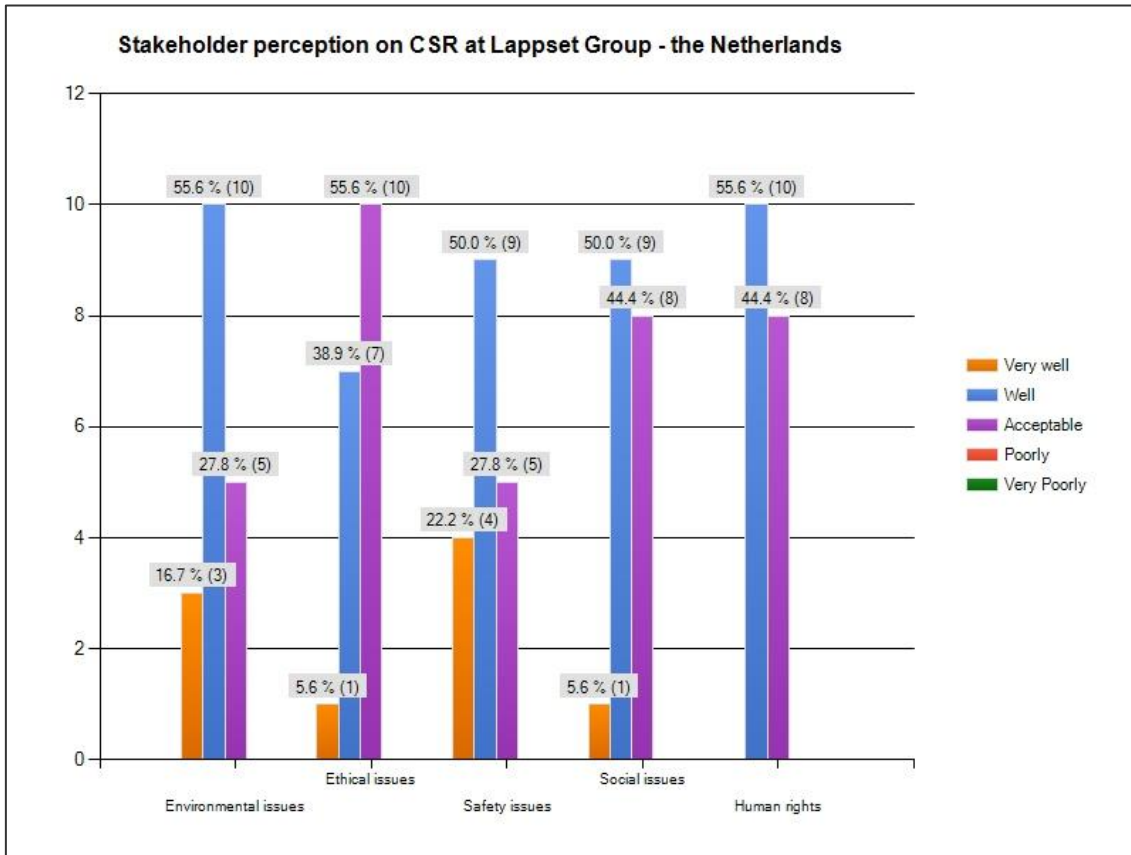


Figure 21. Stakeholder perceptions of CSR at Lappset Group in the Netherlands

The results on safety issues are very positive, as 17 respondents (72.2 %) answered that they consider safety issues either “very well” or “well” managed at Lappset Group. More precisely, four respondents (22.2 %) answered “very well” and nine (50.0 %) “well”. The remaining five respondents (27.8 %) answered “acceptable”.

Environmental issues are also considered well managed at Lappset Group according to the survey questionnaire respondents. In total, 13 respondents answered either “very well” or “well”. More precisely, three respondents (16.7 %) answered “very well” and 10 respondents (55.6 %) answered “well”. The remaining five respondents answered “acceptable” (27.8 %).

Moreover, a majority of the respondents consider social issues well managed at Lappset Group. In total, 10 respondents (55.6 %) answered either “very well” or “well”. The most common answer was “well” with 9 responses (50 %), and one respondent (5.6 %) answered “very well”. The rest of the respondents answered “acceptable” with eight responses (44.4 %).

Human rights issues are also considered well managed by Lappset Group according to the majority of the respondents. The most popular answer was “well” with 10 responses (55.6 %). The remaining eight respondents (44.4 %) answered “acceptable”.

Lastly, ethical issues are managed acceptably by Lappset Group according to the survey results. “Acceptable” was the most common answer with 10 responses (55.6 %). This result may signal that some of the respondents did not hold enough knowledge of the management of ethical issues at Lappset Group, and answered therefore “acceptable”. The remaining eight respondents (44.5 %) answered either “very well” or “well”. More precisely, one answered “very well” (5.6 %) and seven “well” (38.9 %).

Three comments were given to the optional comment section concerning the question on CSR at Lappset Group. The comments are presented below.

“Ethical and Human rights [issues] are normal to do even if nobody else does it[;] so acceptable. The other issues are well managed in the work field. “

“I am not sure.”

“I don't know.”

These comments seem to be consistent with the results on the question concerning CSR at Lappset Group in the Netherlands. Environmental issues and safety issues seem to be considered well managed, as the first comment also suggests. The popularity of the answer option “acceptable” for the ethical, social and human rights issues, on the other hand, might suggest that the respondents do not have enough information to answer the

questions in these parts. Also the comments “I don’t know” and “I am not sure” seem to support this assumption. These results will be discussed in more detail in chapter 5.

To conclude, the results on this question in Finland, Germany and the Netherlands showed both similarities and differences in the architects’ perceptions concerning Lappset Groups’ CSR activities. Firstly, the clearest similarity is that the architects consider safety issues the best managed CSR issue in all three countries. Safety was also ranked the most important CSR issue in the architects’ work in Finland and in Germany. This shows that Lappset Group is prioritizing the same CSR issue that is considered most important in these two countries.

Environment is considered in average the second best managed CSR issue at Lappset Group. Similarly, in Finland architects consider this as the second most important CSR issue, and in the Netherlands environment is, in fact, considered the most important issue. However, architects in Germany, in contrast, have ranked environment as the least important CSR issue in their work. The controversy in the results between these three countries cannot be explained by the survey questionnaire results. Therefore, it is assumed that due to the low number of responses in Germany, the results might be less accurate than in Finland and in the Netherlands and should not be valued as high.

Among the architects’ in Finland, Germany and the Netherlands, social issues were considered in average the third best managed, human rights the fourth best managed and ethical issues the fifth best managed CSR issues at Lappset Group. As there are little similarities between the individual country rankings and the average ranking of CSR issues, except that these three CSR issues were considered in general less important by both the architects as well as Lappset Group, it seems that Lappset Group is focusing on the right CSR issues in the architects’ opinion.

4.3 Stakeholder Perceptions of CSR Communication at Lappset Group

The present subchapter discusses the findings concerning stakeholder perceptions of CSR communication at Lappset Group. The findings are derived from the survey questionnaire results of the stakeholder perceptions of CSR communication at Lappset Group in general and on three specific CSR publications of Lappset Group.

Firstly, the results of the stakeholder perceptions of the communication of five different CSR related issues at Lappset Group are introduced and explained. Figure 22 illustrates the question and the answer options (question number 16 in the questionnaire). The question related to this topic is phrased “how are the following communicated at Lappset Group?” The issues related to the question are: environmental issues, ethical issues, safety issues, social issues and human rights. The answer options are: “very extensively”, “quite extensively”, “undecided”, “quite unextensively” and “very unextensively”.

*16. How are the following communicated at Lappset Group Ltd.?

	Very Extensively	Quite Extensively	Undecided	Quite Unextensively	Very Unextensively
Environmental issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ethical issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Safety issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Social issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Human rights	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Additional comments

Figure 22. Question on CSR communication at Lappset Group

In the questionnaire sent to Finland, an answer option “somewhat extensively” was added, as the answer option “undecided” received such a large number of responses in both Germany and in the Netherlands. The option “somewhat extensively” was added due to the fact that it offers more information on the stakeholder perceptions in comparison to the option “undecided”. As a result, the responses in Germany and the Netherlands are considered more as comparison to the responses in Finland.

Secondly, the stakeholder familiarity of three specific CSR publications of Lappset Group is discussed. The respondents were asked whether they are familiar with certain CSR publications produced by Lappset Group. The questions related to this part are as follows; 1) “Are you familiar with the Annual and Corporate Social Responsibility Report?” 2) “Are you familiar with the website contents related to environment and safety?” 3) “Are you familiar with the website contents related to environmental policy?”.

The respondents were showed a screenshot version of these online publications as well as provided a link to access the websites if they wished to do so. The visual representation of these questions can be found in Appendices 2 and 3. The given answer options are “yes” and ”no” to these questions.

When a respondent answered yes, a sub-question related to the first question appeared next on the screen. The sub-questions related to the three initially presented questions were phrased “what is your opinion concerning”; 1) the Annual and Corporate Social responsibility Report?, 2) the website contents of Lappset Group Ltd. related to environment and safety?, 3) the website contents of Lappset Group Ltd. related to environmental policy? The answer options to these questions are: “very useful”, “quite useful”, “undecided”, “quite useless” and “very useless”.

Lastly, the survey results concerning the question “would you like to receive more information concerning CSR at Lappset Group?” are presented. Pie graphs illustrating the survey results for each country can be found in Appendix 4.

The questions were presented in another order in the questionnaire compared to the order of the results presented in the present subchapter. Additionally, some respondents left the questionnaire uncompleted. Therefore the number of responses may vary slightly from question to question. The total number of respondents is stated separately with each question.

The present subchapter is divided into three sections. Section 4.3.1 discusses the survey results in Finland. Section 4.3.2 discusses the survey results in Germany and section 4.3.3 discusses the survey results in the Netherlands.

4.3.1 Finland

The results concerning stakeholder perceptions of CSR communication at Lappset Group in Finland show that architects consider safety issues the most extensively communicated and environmental issues the second most extensively communicated. According to the survey results, social issues are the third, ethical issues the fourth and human rights issues the fifth most extensively communicated. This order can be seen more clearly in the weighted average values based chart which can be found in Appendix 4.

Figure 23 illustrates the survey results of the stakeholder perceptions of CSR communication at Lappset Group in Finland. Based on the results, there is variation in the opinions concerning the extensiveness of the communication related to the five CSR issues. In average, the most extensively communicated issues are safety issues. The results are discussed in the order from the most extensively communicated issue to the least extensively communicated issue. In total 40 respondents answered this question in Finland.

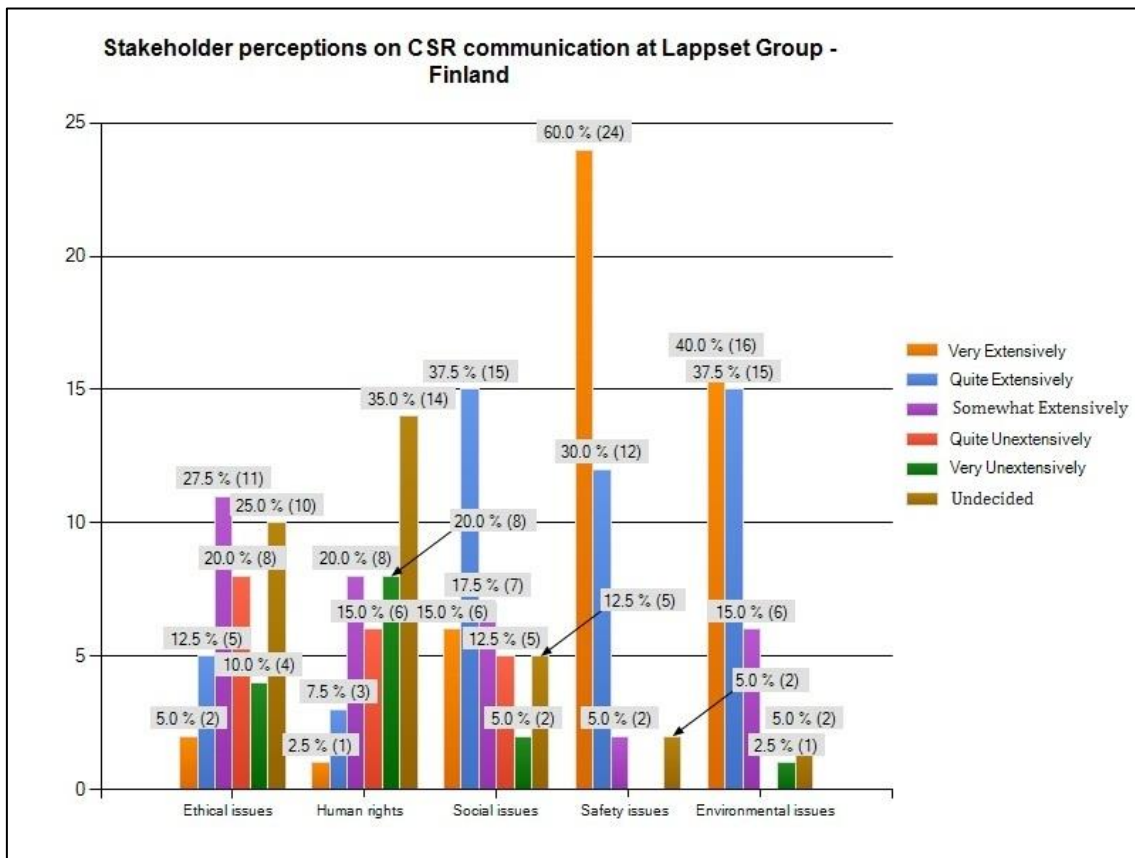


Figure 23. Stakeholder perceptions of CSR communication at Lappset Group in Finland

The results of the safety issues show that altogether ninety percent of the respondents consider them either very extensively or quite extensively communicated. In total, 36 respondents (90.0 %) answered either “very extensively” or “quite extensively”. The most common answer was “very extensively” with 24 respondents (60.0 %) and 12 respondents (30.0 %) answered “quite extensively”. Two respondents (5.0 %) answered “somewhat extensively” and two “undecided” (5.0 %).

The respondents consider environmental issues either very extensively or quite extensively communicated. 16 respondents (40.0 %) answered “very extensively” and 15 “quite extensively” (37.5 %). Six answered “somewhat extensively” (15.0 %), one “very unextensively” (2.5 %) and two “undecided” (5.0 %).

A majority of the respondents consider social issues either very extensively or quite extensively communicated. In total, 21 respondents (52.5 %) answered either “very extensively” or “quite extensively”. Seven respondents (17.5 %) answered “somewhat extensively”, five respondents (12.5 %) answered “quite unextensively”, two answered “very unextensively” (5.0 %) and five answered “undecided” (12.5 %).

Nearly half of the respondents consider ethical issues either somewhat extensively, quite extensively or very extensively communicated. The most common answer was “somewhat extensively” with 11 responses (27.5 %). Five respondents (12.5 %) answered “quite extensively” and two answered “very extensively” (5.0 %). Still, close to one third of the respondents answered that they consider the communication either quite or very unextensive. Eight respondents (20.0 %) answered “quite unextensive” and four “very unextensive” (10.0 %). The remaining 10 respondents (25.0 %) answered “undecided”.

Based on the stakeholder perceptions, human rights issues are the least extensively communicated. The most common answer was “undecided” with 14 responses (35.0 %). Eight respondents (20.0 %) answered “somewhat extensively”, three “quite extensively” (7.5 %) and one “very extensively” (2.5 %). Six answered “quite unextensively” (15.0 %) and eight “very unextensively” (20.0 %).

Table 2 presents the results of the stakeholder familiarity and opinions of the three specific CSR publications of Lappset Group in Finland. Firstly, the results of the Corporate and Annual CSR Report 2010 are discussed. Secondly, the results of the website contents on environment and safety are discussed and lastly, the results of the website contents on environmental policy are discussed. In total, 40 respondents answered the question. Additionally, some respondents also answered the optional questions concerning the previously mentioned CSR publications. These comments will be presented and discussed in relation to the statistical results.

Table 2. Stakeholder familiarity and opinions on three specific CSR publications of Lappset Group in Finland

CSR publication of Lappset group	CSR report		Website contents				
	2010		Environment and safety		Environmental policy		
	Absolute	Percentage	Absolute	Percentage	Absolute	Percentage	
No of responses	40	100 %	40	100 %	40	100 %	
Answer							
	Yes	10	25,0 %	26	65,0 %	17	42,5 %
	No	30	75,0 %	14	35,0 %	23	57,5 %
Opinion, if answered yes							
	Very useful	1	10,0 %	5	19,2 %	2	11,8 %
	Quite useful	8	80,0 %	18	69,2 %	13	76,5 %
	Undecided	1	10,0 %	2	7,7 %	2	11,8 %
	Quite useless			1	3,8 %		
	Very useless						

A majority of the respondents answered that they are not familiar with the Corporate and Annual CSR Report 2010. In total, 30 respondents (75.0 %) answered that they are not familiar with the report. Ten respondents (25.0 %) answered that they are familiar with the report. A few architects commented on the CSR report as follows:

”The [CSR] report in English is a heavy read. As I have known the company representatives for a long time and discussed all kind of things with them, I can say that I know the overall principles of Lappset Group as well as their CSR operations.”

”I have not had the time [to read the report], but I have known the company for several year, so these matters are otherwise familiar to me”.

”I will read the [CSR] report on a larger screen. It seems very interesting”.

”I have taken a quick look at the report”.

Based on first two comments, it seems that the architects are not finding it necessary to read the CSR report, as they are already familiar with Lappset Group’s CSR operations.

The third comment suggests that this respondent was not aware of the report, but finds it interesting and will now take a look at it.

The opinions of the respondents who were familiar with the CSR report were positive. Eight of the architects (80.0 %) answered that they find the report “quite useful” and one answered “very useful” (10.0 %). The remaining one respondents answered “undecided” (10.0 %). One respondent left an optional comment (below), which suggests that this particular person might be skeptical about the benefits of the report in their work, and estimates that the report is useful for the business of Lappset Group.

”[The CSR report is] surely beneficial from the business perspective.”

Related to the website contents on environment and safety, 26 architects (65.0 %) answered that they are familiar with the website. 14 respondents (35.0 %) answered that they are not familiar with the website. A few architects commented on the website contents related to environment and safety:

”This is how it should be done!”

”I have familiarized myself with the contents on safety.”

”I have briefly gone through this website”

The opinions of the respondents, who were familiar with the website, were positive. Nearly ninety percent answered that they find the website either very useful or quite useful. Five respondents (19.2 %) answered “very useful” and 18 “quite useful” (69.2 %). Two respondents answered “undecided” (7.7 %) and one “quite useless” (3.8 %).

Two optional comments were given regarding their opinions on environment and safety. These comments show that the architects expect these issues to be communicated, although the perceived benefit for the architects is questionable in these occasions.

“[The website contents are] useless for me, but presumably profitable for the business”.

“Especially for new customers it is important to know what principles the company follows”.

Regarding the website contents on environmental policy, over half of the respondents answered that they are not familiar with the website. More precisely, 23 respondents (57.5 %) answered are not familiar with the website, while 17 respondents (42.5 %) answered that they are familiar with the website.

The opinions of those who are familiar with the website contents on environmental policy are very positive. Over eighty percent consider the website either very or quite useful. Two respondents (11.8 %) answered “very useful” and 13 “quite useful” (76.5 %). Two answered “undecided” (11.8 %). Two architects commented on the website contents. These comments suggest that the issues are considered important, however, they are not communicated in a manner that explains their benefits for the architects.

“The description is quite general; it would be interesting to know more specifically about these matters”.

“[These issues are] surely beneficial for the business [of Lappset Group]. During factory visits and personal contacts, this policy seems slightly distant.”

Lastly, the results on whether the respondents would like to receive more information concerning CSR at Lappset Group were negative. The vast majority, 28 respondents (70.0 %) respondents, answered “no”, while the remaining 12 respondents (30.0 %) answered “yes”. To conclude, although all of the respondents are not familiar with the CSR publications of Lappset Group, they do not feel the need to receive more information at the moment.

4.3.2 Germany

Figure 24 illustrates the survey results of the stakeholder perceptions of CSR communication at Lappset Group in Germany. The majority of the respondents answered “undecided” for most questions and therefore, the results cannot be considered to represent the stakeholder perceptions accurately.

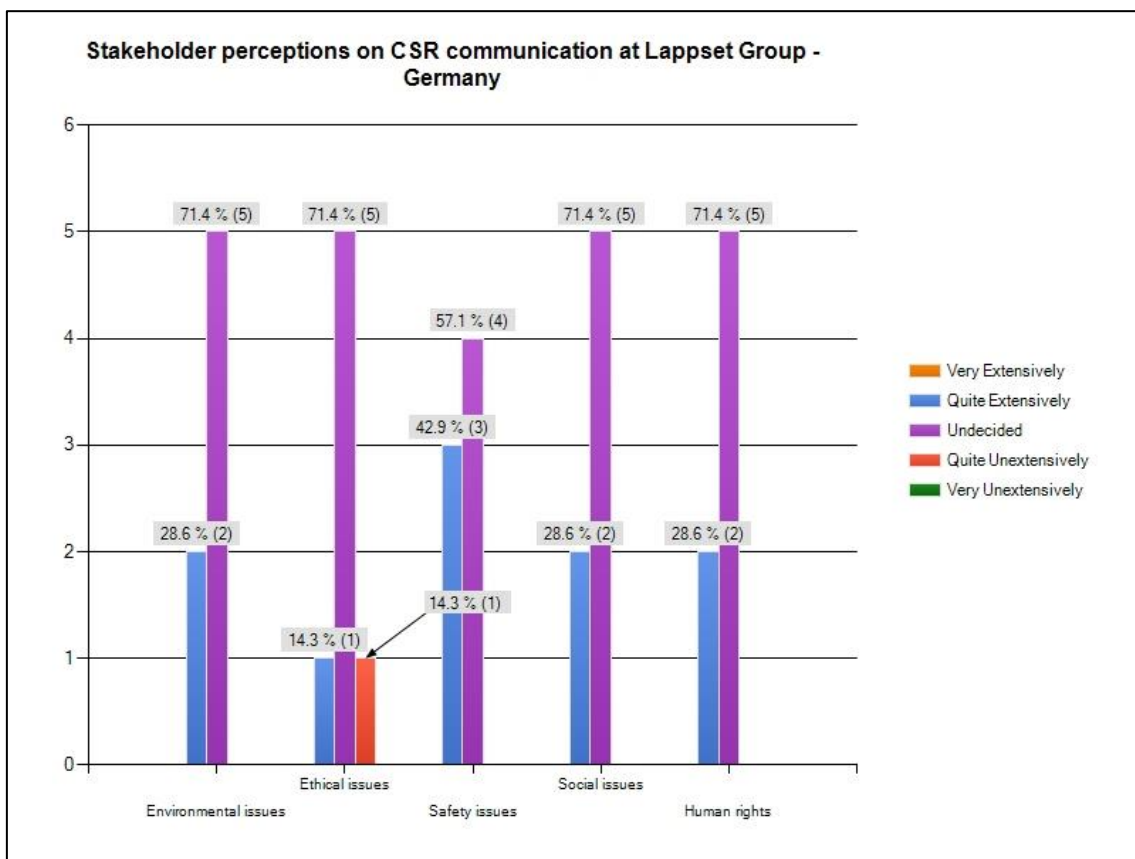


Figure 24. Stakeholder perceptions of CSR communication at Lappset Group in Germany

Firstly, the results of the communication of the CSR related issues are briefly discussed. A chart that illustrates the results for this question, based on the weighted averages, can

be found in Appendix 4. Secondly, the results concerning the stakeholder familiarity and opinions on the three CSR publications will be discussed. In total, there were seven responses to the first question and eight for the second.

According to the survey results, it seems that the stakeholders in Germany are mostly unable to evaluate the CSR communication of Lappset Group. The results were the most positive for safety, with three responses (42.9 %) for “quite extensively”. The rest of the respondents answered “undecided” (57.1 %).

The results concerning the stakeholder perceptions of the communication of environmental issues, human rights and social issues were exactly the same. Two respondents (28.6 %) answered that in their opinion these issues are “quite extensively” communicated. The remaining five respondents (71.4 %) answered “undecided”.

Ethical issues are considered the least extensively communicated, according to the survey results. One respondent (14.3 %) answered “quite extensively” and one “quite unextensively” (14.3 %). Again the remaining five respondents answered “undecided” (71.4 %).

Table 3 presents the results of the stakeholder familiarity and opinions of the three specific CSR publications of Lappset Group in Germany. According to the results, the majority of the respondents are not familiar with the CSR publications of Lappset Group. Therefore, due to the low number of responses the results concerning the opinions on these publications cannot be considered very accurate. Nine respondents answered the first part of the question and eight answered the following two parts.

Table 3. Stakeholder familiarity and opinions on three specific CSR publications of Lappset Group in Germany

CSR publication of Lappset group		CSR report		Website contents			
		2010		Environment and safety		Environmental policy	
		Absolute	Percentage	Absolute	Percentage	Absolute	Percentage
No of responses		9	100 %	8	100 %	8	100 %
Answer							
Yes		2	22,2 %	2	25,0 %	3	37,50 %
No		7	77,8 %	6	75,0 %	5	62,50 %
Opinion, if answered yes							
Very useful						1	50,00 %
Quite useful		1	100,0 %	1	50,0 %		
Undecided							
Quite useless				1	50,0 %	1	50,00 %
Very useless							

A majority of the respondents answered that they are not familiar with the Corporate and Annual CSR Report 2010. Seven out of nine respondents (77.8 %) answered so, while the remaining two (22.2 %) answered that they are familiar with the report. One of these respondents answered that they find the report “quite useful”. The other respondent did not continue answering the survey.

Again, the majority answered that they are not familiar with the website contents related to environment and safety. Six out of eight respondents (75.0 %) answered so, while two respondents (25 %) answered that they are familiar with the website. One of these respondents answered that they find it “quite useful” and the other one answered “quite useless”.

One of these respondents, who answered that they are familiar with the website contents on environment and safety, also left an optional comment. The comment was phrased:

“Self-proclaimed nice texts without substance, no hard facts, no evidences”.

This comment suggests that this respondent is skeptical towards CSR communication at Lappset Group, and requires more detailed information regarding the management of

these issues. The exact same comment was filled in the optional comment box related to the website contents on environmental policy.

A slightly lower percentage of the respondents answered that they are not familiar with the website contents related to environmental policy. Five respondents (62.5 %) answered so, while three respondents (37.5 %) answered that they are familiar with the website. One of the respondents answered that they consider the website contents “very useful” and one “quite useless”. The third respondent did not answer this question.

Lastly, the results of the question “Would like to receive more information concerning CSR at Lappset Group?” were negative. The majority, 7 respondents (71.4 %), answered “no”, while the remaining 2 respondents (28.6 %) answered “yes”. To conclude, although most of the respondents in Germany are not familiar with the CSR publications of Lappset Group, in their opinion, they do not need to receive more information at the moment, similarly as in Finland.

4.3.3 The Netherlands

Figure 25 illustrates the survey results of the stakeholder perceptions of CSR communication at Lappset Group in the Netherlands. The majority of the respondents answered “undecided” for all of the questions and therefore, the results cannot be considered to represent the stakeholder perceptions very accurately.

Firstly, the results of the communication of the CSR related issues are briefly discussed. A chart that illustrates the results for this question, based on the weighted averages, can be found in Appendix 4. Secondly, the results of the stakeholder familiarity and opinions on the three CSR publications are discussed. In total, there were 18 responses for both questions.

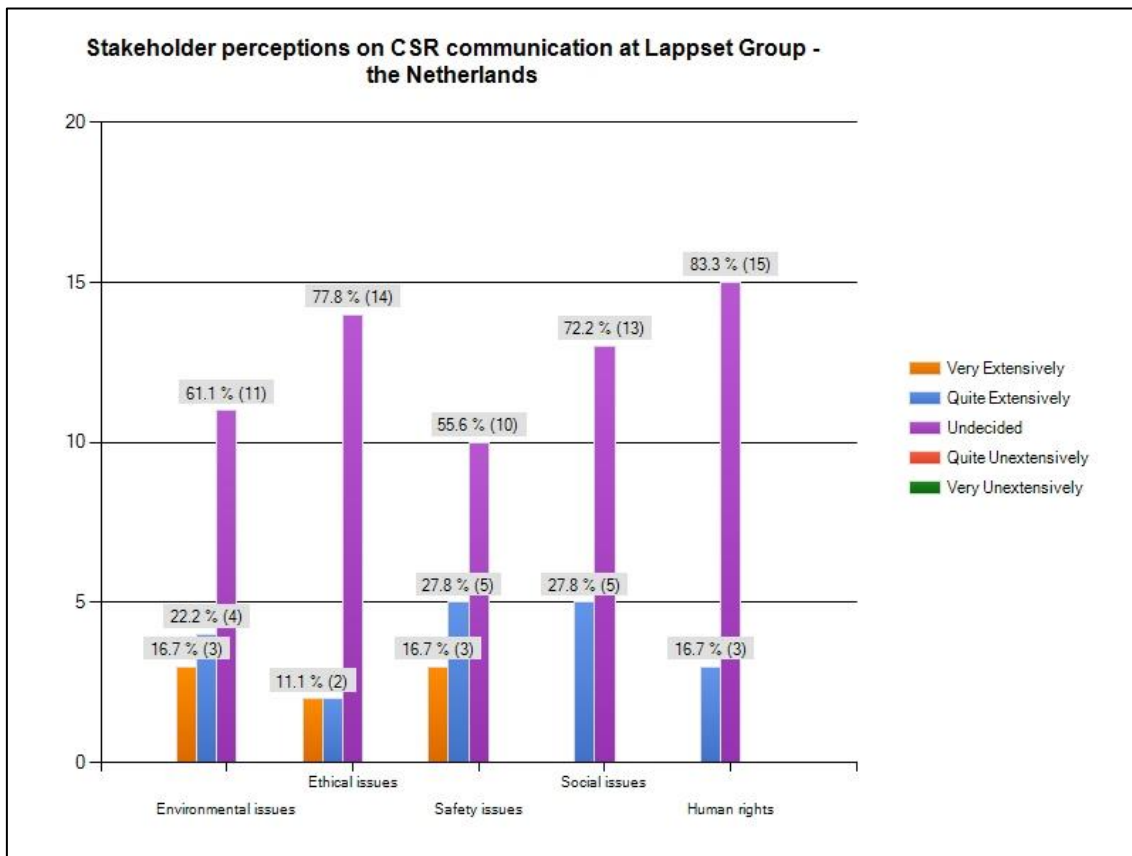


Figure 25. Stakeholder perceptions of CSR communication at Lappset Group in the Netherlands

Based on the survey results, the respondents answered that safety issues are most extensively communicated. Eight respondents (44.5 %) answered that they consider safety issues either very or quite extensively communicated. Three respondents (16.7 %) answered “very extensively” and five “quite extensively” (27.8 %). The remaining 10 respondents (55.6 %) answered “undecided”.

Environmental issues are the second most extensively communicated, according to the survey results. Nearly 40 percent of the respondents consider environmental issues either very or quite extensively communicated: three respondents (16.7 %) answered

“very extensively” and four “quite extensively” (22.2 %). Eleven respondents answered “undecided” (61.1 %).

The results of the ethical issues show that they are the third most extensively communicated issue. In total, four respondents (22.2 %) consider ethical issues either very or quite extensively communicated. Two responses (11.1 %) were given for both options. Ten respondents (55.6 %) answered “undecided”.

According to the results, social issues are the fourth most extensively communicated. Five respondents (27.8 %) answered that they consider these issues “quite extensively communicated”. The remaining 13 respondents (72.2 %) answered “undecided”.

The least extensively communicated are the human rights issues, based on the survey results. The majority of respondents answered “undecided”, with 15 responses (83.3 %). Three respondents (16.7 %) consider the issues “quite extensively” communicated.

Table 4 presents the results of the stakeholder familiarity and opinions on the three specific CSR publications of Lappset Group in the Netherlands. According to the results, most of the respondents are not familiar with either one of these three CSR publications of Lappset Group. Therefore, due to the low number of responses, the results concerning the opinions on these publications cannot be considered very accurate. However, based on the responses, the respondents who are familiar with the publications consider them useful. In total 18 respondents answered this question.

Table 4. Stakeholder familiarity and opinions on three specific CSR publications of Lappset Group in the Netherlands

CSR publication of Lappset group	CSR report		Website contents				
	2010		Environment and safety		Environmental policy		
	Absolute	Percentage	Absolute	Percentage	Absolute	Percentage	
No of responses	18	100 %	18	100 %	18	100 %	
Answer							
	Yes	4	22,2 %	6	33,3 %	6	33,3 %
	No	14	77,8 %	12	66,7 %	12	66,7 %
Opinion, if answered yes							
	Very useful	1	25,0 %			2	33,3 %
	Quite useful	3	75,0 %	5	83,3 %	4	66,7 %
	Undecided			1	16,7 %		
	Quite useless						
	Very useless						

The majority, 14 respondents (77.8 %), answered that they are not familiar with the Corporate and Annual CSR Report 2010. Four respondents (22.2 %) answered that they are familiar with the report. One of those respondents, who are familiar with the report, considers the report “very useful” and three consider it “quite useful”.

Two thirds of the respondents are not familiar with the website contents related to environment and safety. More precisely, 12 respondents (66.7 %) are not familiar with the website, while six respondents (33.3 %) answered that they are familiar with the website contents. Five out of these respondents consider the website on environment and safety “quite useful” and one is “undecided”.

Furthermore, again two thirds, 12 respondents (66.7 %), answered that they are familiar with the website contents related to environmental policy. Six respondents (33.3 %) answered that they are familiar with the website contents. Two out of these respondents consider the website on environmental policy “very useful” and four respondents consider it “quite useful”.

Lastly, the results on the question “Would you like to receive more information concerning CSR at Lappset Group?” were negative in the Netherlands. The most

common answer was “no” with 12 responses (66.7 %). The remaining 6 respondents (33.3 %) answered “yes”. In general, the respondents in the Netherlands do not feel the need to receive more information on CSR at Lappset Group at the moment.

To conclude, the average results on CSR communication at Lappset Group based on the stakeholder perception in Finland, Germany and the Netherlands show that safety issues are considered the most extensively communicated and environmental issues the second most extensively communicated. Social issues are considered in average the third most extensively communicated, ethical issues the fourth and human rights the fifth most extensively communicated issue at Lappset Group (A figure illustrating the average results in Finland, Germany and the Netherlands can be found in Appendix 4). The order of these CSR related issues is almost the same as with the stakeholder perceptions of the management of the same CSR related issues at Lappset Group. The only exception is that human rights issues are perceived as the second worst managed and ethical issues as the worst managed by Lappset Group, while the order of these is the opposite based on the stakeholder perceptions of CSR communication at the company.

5 DISCUSSION

The present chapter discusses the main findings of the study, compares and contrasts them on earlier research and revises the analytical framework, presented earlier as Figure 9.

The analysis of the survey questionnaire results generated three main findings for the present study; 1) the stakeholder group of architects, landscape architects and landscape designers (referred to as architects) has positive perceptions of CSR in general and consider environmental and safety issues the most significant in their work, 2) the architects consider safety and environmental issues well managed at Lappset Group and social, ethical and human rights issues not as well managed, and 3) the architects find that at Lappset Group safety and environmental issues are more extensively communicated than social, ethical and human rights issues.

Overall, the main findings show that the architects find safety and environmental issues more extensively communicated than social, ethical and human rights issues. Therefore, the lack of communication related to social, ethical and human rights issues at Lappset Group seems to result in less positive stakeholder perceptions regarding the management of these issues. Interestingly, the perceptions of CSR at Lappset Group among the architects that had formed closer relations with the company differed greatly from the overall perceptions based on the research findings. Many of these architects emphasized the length and the positive nature of the relationship as well as thorough knowledge of Lappset Group's CSR operations.

Figure 26 presents a revised version of the analytical framework, presented initially in subchapter 2.4. Compared to the original framework, there are three main changes: firstly, Lappset Group is positioned into the framework based on the stakeholder perceptions of the company's CSR activities. Secondly, the positive stakeholder responses are highlighted, and thirdly, the company-specific factors and business-related outcomes are marked with a dotted line to illustrate that these parts of the

framework were not included in the research. However, as there is a significant amount of earlier research to support the company-specific factors as well as business-related outcomes, they should not be removed from the framework.

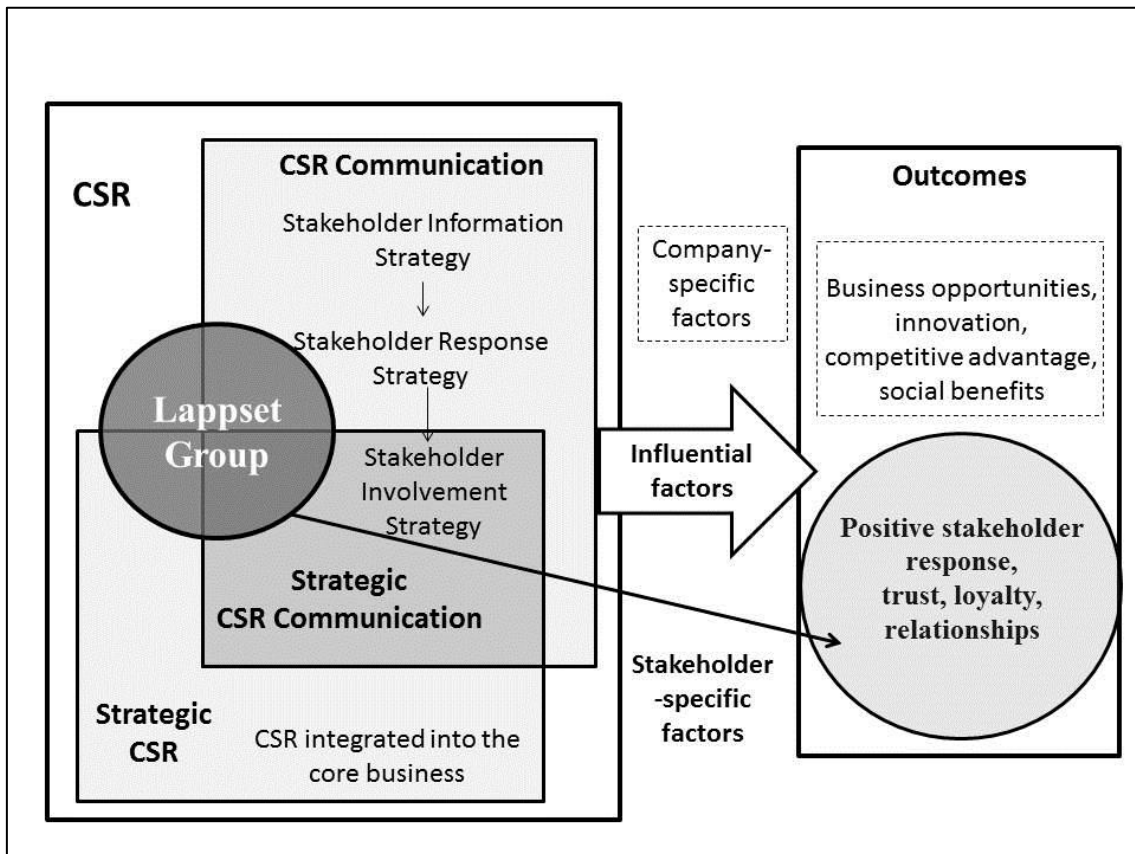


Figure 26. Framework of CSR and its potential outcomes revised

Firstly, based on the stakeholder perceptions of CSR at Lappset Group in general, the company is located partly on the area of strategic CSR, partly on the area of CSR communication and partly on the area of CSR. This is due to the fact that, the stakeholders perceive safety and environmental issues well managed and extensively communicated. Therefore, in terms of these CSR issues, Lappset Group should be

placed on both areas of strategic CSR and CSR communication. In contrast, in terms of social, ethical and human rights issues, the stakeholder perceptions were much more divided and many architects commented on not having enough information to evaluate Lappset Group's performance related to them. As a result, the stakeholder perceptions of these CSR related issues suggest that Lappset Group should be placed only on the area of CSR.

Furthermore, the three CSR communication strategies (Morsing and Schultz, 2006) which are placed in the framework also relate to the research findings. In terms of social, ethical and human rights issues, the findings suggest that Lappset Group implements the stakeholder information strategy (Morsing and Schultz, 2006), basically meaning that the communication is purely one-way. This assumption is based on the knowledge that these issues are mostly communicated through the CSR report. However, as most of the architects are not familiar with the report, they perceive this information nearly as nonexistent.

In contrast, Lappset Group communicates about environment and safety related issues much more extensively. According to some architects, there is active dialogue between them and the company, and therefore, it can be assumed that this two-way communication contains more references on the safety and environment related issues due to the greater significance of these issues in the architects work. Consequently, the communication on safety and environmental issues can be assumed to fit under the definition of the stakeholder influence strategy (Morsing and Schultz, 2006), which also implies that the CSR operations related to safety and environmental issue are strategic at Lappset Group.

Secondly, the positive stakeholder responses are highlighted in the outcomes side of the framework. Based on the findings from the survey questionnaire, there seems to be a clear match between the most significant CSR related issues in the architects' work and the issues prioritized by Lappset Group. Additionally, the stakeholder perceptions of CSR and CSR communication at Lappset Group are very positive, especially related to

these CSR issues. Therefore, the results suggest that there is a positive relation between CSR at Lappset Group and the stakeholder perceptions.

Earlier research (e.g. Du et al., 2010; Morsing & Schultz, 2006) suggests that the potential positive stakeholder responses on CSR include trust, loyalty and relationships. Based on the survey questionnaire results this seems to be true, as the stakeholder perceptions of CSR at Lappset Group are most positive in Finland, where over half of the respondents (27 out of 42) have collaborated with the company for over 10 years. Additionally, the overall perceptions were second most positive in the Netherlands, where a majority of the respondents have collaborated with Lappset Group for at least five to ten years or longer. In Germany, where the perceptions were the least positive; the length of the collaboration was the shortest among these three countries.

Thirdly, the company-specific factors and business-related outcomes were not part of the objective of the present study and are therefore marked in the framework with a dotted line. Nevertheless, several authors (e.g. Du et al., 2010; Porter & Kramer, 2006; McElhaney, 2009) suggest that, especially strategic CSR may lead to business benefits, which supports that the business-related outcomes should remain in the framework. In fact, these parts of the framework may provide opportunities for further research.

6 CONCLUSIONS

The present chapter concludes the study and is divided into four subchapters. Subchapter 6.1 includes a summary of the most central parts of the research project, and subchapter 6.2 discusses the recommendations for the case company Lappset Group related to the practical implications based on the research findings. Subchapter 6.3 explains the limitations of the study, and subchapter 6.4 suggests topics for further research.

6.1 Research Summary

The present subchapter discusses the purpose and motivations behind the research project and summarizes the most significant earlier research related to the topic, briefly discusses the methodology and explains the main findings of the present study.

The purpose of the study was to examine CSR communication at a case company operating in the playground equipment industry. The study was motivated by the lack of research related to stakeholder perceptions of CSR communication in general and to the stakeholder perception of CSR communication at the case company, Lappset Group Ltd. The research questions, which were set out to determine the stakeholder perceptions in Finland, Germany and the Netherlands were threefold:

1. How do the stakeholders perceive CSR in general?
2. How do the stakeholders perceive CSR at Lappset Group?
3. How do the stakeholders perceive CSR communication at Lappset Group?

To answer the research questions, an analytical framework was constructed. The framework illustrates the relationships and links between the earlier research related to the topic. The most significant influence on the present study, was the framework of

CSR communication by Morsing and Schultz (2006), which presents three CSR communication strategies. These communication strategies are mainly based on the level of interaction between the company and its stakeholders (Grunig & Hunt, 1984 as cited by Morsing & Schultz, 2006). Schmeltz (2012a, p.89) has revised the framework by Morsing and Schultz, and suggests that the three CSR communication strategies should be linked with the level of CSR activities integration into the corporate strategy, i.e. strategic CSR.

CSR communication, regardless of the level of the corporate strategy integration, is influenced by company-related as well as stakeholder-related factors (Du et al., 2010). These affect, for instance, the successfulness and interpretations of the CSR communication. There are positive stakeholder responses, such as trust, loyalty and relationships, related to successful CSR communication and strategic CSR (Becker-Olsen et al., 2006; Du et al., 2007; Du et al., 2010; Morsing and Schultz, 2006; Ricks, 2005). Several authors (e.g. Porter & Kramer, 2006, 2011; McElhaney, 2009; Garriga & Melé, 2004) also suggest that there are significant potential business benefits involved, especially in strategic CSR, which should encourage companies to integrate CSR into the core business. Yet, the business benefits were not studied in the present thesis but were still included in the framework due to their close connection to strategic CSR.

The research methods utilized in the thesis included a single case study approach as well as mixed methods research. The single case study approach limits the generalizability of the research findings but allows a thorough investigation of the perceptions of the target stakeholder group in three countries concerning the case company Lappset Group. The mixed methods research was applied by using a pilot interview and the online CSR publications of Lappset Group in drafting a survey questionnaire. The survey questionnaire was divided into three topic sections according to the research questions; CSR in general, CSR at Lappset Group and CSR communication at Lappset Group. The questionnaire includes both quantitative and qualitative sections. The quantitative questions were presented mainly in a Likert scale format, and the qualitative questions,

on the other hand, as a commenting opportunity related to the quantitative questions. The survey questionnaire was sent to the representatives of the target stakeholder group of architects in Finland, Germany and the Netherlands.

The main findings of the present study are threefold: 1) the stakeholder group of architects, landscape architects and landscape designers (referred to as architects) has positive perceptions of CSR in general and consider environmental and safety issues the most significant in their work, 2) the architects consider safety and environmental issues well managed at Lappset Group and social, ethical and human rights issues not as well managed, and 3) the architects find that at Lappset Group safety and environmental issues are more extensively communicated than social, ethical and human rights issues.

The main findings show that Lappset Group is emphasizing the same CSR related issues in their CSR communication, which are considered the most significant by the architects in their work. Also, the findings indicate that the stakeholders' experience of the lack of communication related to social, ethical and human rights issues results in less positive perceptions among the stakeholders related to these CSR issues. Therefore, it is suggested that Lappset Group should communicate these issues more extensively to avoid creating negative stakeholder perceptions.

Based on the main findings, the analytical framework was revised. Lappset Group was placed in the framework, partly covering the area of strategic CSR and CSR communication, and partly covering the area of CSR. This indicates that in terms of safety and environmental issues, Lappset Group's CSR can be considered to fit under the definition of strategic CSR by Morsing and Schultz (2006) and Schmeltz (2012a). On the other hand, based on the stakeholder perceptions, there is a lack of knowledge among the stakeholders concerning social, ethical and human rights issues at the case company. Therefore, in terms of these issues, the CSR fits neither the definition of strategic CSR nor the definition of CSR communication, and is therefore placed only on the area of CSR. Nevertheless, based on the analysis of the CSR publications at Lappset

Group, the CSR operations of the company cover these issues, yet, they are not communicated comprehensively enough to reach the target stakeholder group.

In terms of safety and environmental issues, the stakeholders perceive Lappset Group very positively. Interestingly, the overall stakeholder perceptions were the most positive in Finland, where the length of collaboration between them and Lappset Group was the longest. In contrast, the shortest time of collaboration in general was found in Germany, which seemed to result in the least positive perceptions. These findings clearly support the stakeholder-related outcomes of trust, loyalty and relationships, determined by Du et al. (2007; 2010), Morsing and Schultz (2006), Becker-Olsen et al. (2006) and Ricks (2005). In other words, the longer the time of the collaboration is, the more positive the overall stakeholder perceptions are. This is because a long time of collaboration allows an evolving dialogue to exist between the parties, which can effectively transmit information on various CSR related issues.

6.2 Practical Implications

It is recommended that Lappset Group should take three actions concerning their CSR communication: 1) the website contents related to CSR should be improved, 2) the next CSR report should be promoted more effectively, and 3) Lappset Group should increase CSR-related dialogue with the most significant stakeholder groups.

Lappset Group should create a CSR-related section on the corporate website in order to improve the CSR communication. The company does not currently have a webpage dedicated to CSR communication, as the CSR related information is located in several different pages under title “Lappset Company”. Therefore, for the convenience of website visitors, it is recommended that Lappset should create a CSR section on the website and communicate about the CSR operations more extensively. Regarding the

stakeholder group of architects, safety and environment related issues should be greatly emphasized, yet information on social, ethical and human rights related issues should also be included on the webpage. When the CSR related information is easily available as well as presented in an engaging manner, it is more likely that the target audience will find the information and familiarize themselves with it.

The next CSR report of Lappset Group should be promoted more effectively. A great majority of the architects answered the survey questionnaire that they are not familiar with the Annual and Corporate Social Responsibility report 2010 of Lappset Group, which illustrates that there was a lack of promotional activities involved with the publishing of the report. However, the analysis of the report and the survey questionnaire findings suggest that the information in the CSR report is significant concerning the architects' work. Therefore the next report should be promoted more effectively to the representatives of this stakeholder group to ensure that they would familiarize themselves with the contents relevant to them.

Lappset Group should engage in active CSR-related dialogue with the most significant stakeholder groups and include other groups in the dialogue as much as possible. Based on the open comments in the survey questionnaire, some architects responded on being in dialogue with Lappset Group due to a long relationship with the company and therefore knowing the company's CSR operations so thoroughly that the meaning of the CSR communication from other channels is small to them. This situation is ideal, as long relationships and dialogue improve the stakeholder trust and loyalty towards the company. However, all representatives of the stakeholder group of architects naturally cannot be included in an active dialogue, so Lappset Group should focus on the most influential architects and try to include others as much as possible. With these stakeholders, the meaning of the other CSR related materials increases significantly as they have to rely more heavily on them.

To conclude, the practical implications of the present study suggest that Lappset Group should improve the online CSR communication, especially related to social, ethical and

human rights issues; promote the next CSR report more effectively; and increase dialogue on CSR with the stakeholders. These actions should provide the company with an opportunity to influence positively on the stakeholder perceptions and also to be influenced by the stakeholders.

6.3 Limitations of the Study

The present study has four limitations related to the design and methods. Firstly, the single case study approach sets a limitation concerning the generalizability of the research findings. Secondly, the sampling technique and the sample size results in a limitations concerning the accurateness of the results. Thirdly, there are the potential personal biases of the researcher involved concerning the interpretations of the qualitative data derived from survey, and lastly, the two language versions of the survey questionnaire may have set the respondents in unequal positions which may affect the reliability of the survey results.

The single case study approach utilized in the research sets a limitation concerning the generalizability of the findings. According to Yin (2003), a single case study approach is weaker than a multiple case study approach and the research findings cannot be assumed to apply in any other situation. However, the present study can be considered as a revelatory case (Yin, 2003) of the unique situation at Lappset Group. In this case, the single case study approach best fits the research objective as it allows a thorough examination of the topic. Consequently, the findings will only be applicable at Lappset Group.

The survey questionnaire included both quantitative and qualitative sections. The limitation related to the quantitative sections is the chosen sampling technique: cluster sampling (Saunders et al., 2007). This technique allows the population to be divided according to the three countries, Finland, Germany and the Netherlands. However, as a downside to this division according to geographical areas, the sample is likely to

represent the total population less accurately (Saunders et al., 2007). Particularly, in Germany where the response rate is only four percent, compared to a 17 percent response rate in Finland and nine percent response rate in the Netherlands, it can be assumed that the results in Germany might not completely represent those of the total population.

Qualitative content analysis utilized in the analysis of the qualitative sections sets the interpretations subject to potential personal biases of the researcher. It should be also noted that the present study is a commissioned research project for Lappset Group Ltd., and therefore this setting may potentially influence the objectivity of the researcher. In order to decrease the influence of any potential biases, all of the valid comments given by the respondents in the qualitative sections of the survey questionnaire are presented in Chapter 4. Therefore it is made possible for the audience to evaluate the objectivity of the interpretations.

Lastly, the different language versions of the survey questionnaire may have set the respondents in Finland, Germany and the Netherland in unequal positions. The survey questionnaire was sent to Germany and the Netherlands in English, but translated in Finnish due to the lack responses to the English version of the survey in Finland. This may explain the low response rate in Germany. Some of the potential respondents requested a translated version in Germany, which may suggest that lack of language proficiency among the architects lead to the low number of responses. Therefore, the language issue may also influence the reliability of the survey results in Germany.

6.4 Suggestions for Further Research

The present study provides at least three potential directions for future research which are closely related to the objective of the present study. Firstly, a similar study could be performed by examining the perceptions of an internal stakeholder group, such as employees. Secondly, the stakeholder group of end-users would also provide an

interesting topic for future research, and lastly, the same study could be replicated in a multiple case study format in order to increase the generalizability and reliability of the results.

The thesis researched the perceptions of an opinion leader type of subgroup of the customers, and therefore, possible further studies could concentrate on other significant stakeholder groups. Lappset Group names employees as their most important stakeholders (Lappset Group Ltd, 2010), and therefore it is suggested that employees should be examined as a target stakeholder group and potentially surveyed in a similar manner as the architects in the present study. This kind of research perspective would have implications related to employee satisfaction and the attractiveness of the company for potential employees.

Moreover, in the playground equipment industry, the end-users are considered very important as the products are mostly used by children. One possible direction for further research could therefore focus on this particular stakeholder group. Children may be a challenging group to study, but with a creative approach that mixes observations of children playing in the playground with interviews of the parents, for instance, would potentially generate very valuable information for Lappset Group or any other company operating in the playground equipment industry, or in a similar industry.

Finally, a similar study as the present one should be conducted as a multiple case study, for instance so that a few leading companies in the playground equipment industry – or practically in any other industry – would be included in the research. This way it would be possible to gather a much larger sample group of stakeholders, for instance customers, investors or employees, and get more generalizable or reliable research findings, which would be applicable within a similar context.

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APPENDICES

Appendix 1 - Pilot Interview

Interviewee:

Ms. Irma Kuukasjärvi, the marketing communications manager of Lappset Group Oy

1. Yritysvastuu yleisesti

1.1. Miten kuvailisit Lappset Group Oy:n yritysvastuutoimintaa?

Lappset Group Oy on ollut toimialallaan yritysvastuukysymyksiin liittyen edelläkävijä. Yrityksen ensimmäisiä tunnuslauseita vuodesta 1970 lähtien oli ”Ympäristön viihtyisyysdeksi”, jolla tarkoitettiin sitä, että Lappset valmistaa sellaisia leikkipaikkavälineitä, jotka lisäävät ihmisten – tuolloin erityisesti lasten – elinympäristön viihtyisyyttä. Tämä voidaan tulkita edustaneen eräänlaista sosiaalista vastuullisuutta.

Sittemmin Lappset oli alansa ensimmäisiä yrityksiä, joka hankki ISO 9001 – laatujärjestelmän ja hiukan myöhemmin myös ISO 14001 –ympäristöjärjestelmän sekä PEFC -metsäsertifiointin. Ympäristöasioiden merkitys osana liiketoimintaa ja mm. tuotantotoimintaa on Lappsetilla ollut yksi keskeisiä aiheita.

Sosiaalisen vastuun osa-alueella Lappsetilla on 1980-luvulta lähtien ollut ensin ”kirjoittamaton sääntö” tukea esim. lasten ja nuorten liikunnallisia tai kulttuuriharrastuksia eri tavoin. Tämä periaate kirjattiin myös yrityksen hallituksessa 1990-luvun lopulla niin, että yrityksen vuosittaisesta liikevoitosta 1-2 prosenttia pyritään ohjaamaan yleishyödyllisen toiminnan tukemiseen.

Henkilöstön ja muiden sidosryhmien osalta sosiaalinen vastuu toteutuu esimerkiksi lakien, säädösten ja asetusten tarkkana noudattamisena. Henkilöstöllä on luonnollisesti vapaa järjestäytymisoikeus, ja yrityksen johdon sekä henkilöstöjärjestöjen vuorovaikutus on jatkuvaa.

Alihankkijoiden valinnassa käytämme vastuullisuusasiat huomioon ottavaa protokollaa, mikä tarkoittaa, että alihankkijat auditoidaan ja heidän on lisäksi vakuutettava vastuullisuusasioihin liittyvän kyselylomakkeeseen vastaamalla, ettei alihankkija esim. käytä lapsityövoimaa tai muita epäasiallisia keinoja toiminnassaan.

Tänä päivänä Lappsetin yritys vastuutoiminta kattaa ISO 26000 –suositustandardin mukaiset vaatimukset. Näiden perusteella ja GRI-raportointiperiaatteita noudattaen Lappset laati ensimmäisen yritys vastuuraporttinsa vuonna 2010. Resursseista johtuen raportti laaditaan joka toinen vuosi.

1.2. Mitä eri osa-alueita Lappset Group Oy:n yritys vastuutoimintaan kuuluu?

Taloudellinen, sosiaalinen ja ympäristövastuu ISO 26000 –suositustandardin mukaisesti.

2. Yritys vastuun merkitys

2.1. Mikä merkitys yritys vastuulla on Lappset Group Oy:lle?/ Miten paljon resursseja käytetään yritys vastuuseen?

Yritys vastuuta pidetään tärkeänä, mutta resursseissa se ei vielä näy. Esimerkiksi yritys vastuuraportti tuotetaan vielä ota-tehtävänä, ts. oman työn ohella. Laatu- ja ympäristöjärjestelmien hallinnan osalta tilanne on hiukan parempi, sillä molemmissa on nimetyt vastuuhenkilöt ja niiden vaatimat edellytykset on viety osaksi suunnittelu- ja tuotantoprosesseja.

2.2. Voisiko mielestäsi Lappset Group Oy:n yritysvastuutoimintaa kuvailla strategiseksi?

Osin kyllä, osin ei. Sen merkitys tiedostetaan ja toiminta on rakennettu laatu- ja ympäristöjärjestelmien vaatimusten mukaisesti. Henkilöstöasioiden tiimoilta vastuullisuus huolehditaan myös erinomaisen hyvin, samaten yleishyödyllisen toiminnan tiimoilta.

Aihe on enemmänkin sisäänrakennettu yrityksen toimintakulttuuriin. Vastuullisuus näkyy yrityksen arvoissa, sillä yksi toiminnan arvoja on ”Olemme vastuullisia ja joustavia”.

3. Yritysvastuuviestintä

3.1. Mitä asioita yritysvastuuviestinnässä painotetaan?

ISO 26000 –suositustandardin mukaista kolmea osa-aluetta: sosiaalinen, taloudellinen ja ympäristövastuu. Ympäristöystävällisyys ja tuotteiden turvallisuus ovat keskeisiä vastuullisuusnäkökulmia asiakkaiden suuntaan ja painavat jonkin verran myös ostopäätöksiä tehtäessä.

3.2. Miten vastuullisuutta viestitään sidosryhmille? Erityisesti arkkitehdeille ja maisema-arkkitehdeille

Tällä hetkellä voisimme viestiä vastuullisesta toiminnastamme nykyistä enemmän. Yritysvastuuraportti on yksi keino, vastuullisuuden eri osa-alueiden esille tuominen asiakaskäyntien yhteydessä on toinen. Tuoteturvallisuusasiat ovat aina esillä painotuotteissa ja verkkopalveluissa.

3.3. Mitä eri viestintäkanavia käytetään? (Onko joitain yritysvastuuseen liittyviä viestintämateriaaleja, joita voisın hyödyntää kyselyn laadinnassa?)

Verkkosivut ja painettu yritysraportti.

4. Sidosryhmä: arkkitehdit ja maisema-arkkitehdit

4.1. Mikä on kyseisen sidosryhmän merkitys Lappset Group Oy:lle?

Arkkitehdit ja maisema-arkkitehdit ovat keskeinen sidosryhmä Lappsetille vaikka he eivät itse yleensä ole ns. maksavia asiakkaita. Erilaiset arkkitehdit ja myös maisemasuunnittelijat tekevät loppuasiakkaille maankäyttö- ja aluesuunnitelmia, joten arkkitehtikunnan palveleminen on erittäin tärkeää Lappsetin liiketoiminnassa.

4.2. Miten Lappset Group Oy on pääasiallisesti yhteydessä ko. sidosryhmään?

Suoraan eli F2F esimerkiksi erilaisten seminaarien kautta, asiakaskäynnein ja –vierailuin. Epäsuorasti Lappsetin tuottaminen kuvastojen ja muiden tuote-esitteiden kautta, verkkosivuilla olevien palveluiden kautta, joista esim. tuotehakupalvelu tehtiin alun perin ensisijaisesti auttamaan arkkitehtejä, maisema-arkkitehtejä ja maisemasuunnittelijoita työssään.

Järjestämme suunnittelukilpailuja erityisesti arkkitehti- ja maisema-arkkitehtiopiskelijoille sekä ammattikorkeakouluista valmistuville maisemasuunnittelijaopiskelijoille. Lisäksi Lappset myöntää joka vuosi stipendin Aalto-yliopiston parhaalle maisema-arkkitehtuurin diplomityölle.

Lisäksi kutsumme vuosittain tämän sidosryhmän edustajia asiakastilaisuuteen, jossa teema voi vaihdella tarpeen mukaan.

4.3. Mitä tiedetään sidosryhmän asenteesta vastuullisuusasioihin yleisesti? Onko vastuullisuudella vaikutusta sidosryhmän näkemyksiin/päätöksiin?

Vuosittain tehtävä laaja asiakastyytyväisyyskysely tuottaa jonkin verran tietoa. Lisäksi suoraa palautetta tulee jatkuvasti ympäri vuoden. Käymme myös keskusteluja sidosryhmän edustajien kanssa alueiden suunnitteluvaiheessa, joten kanssakäymistä on miltei päivittäin.

Meidän kokemuksemme ja näkemyksemme perusteella arkkitehdit, maisema-arkkitehdit ja maisemasuunnittelijat ovat erittäin hyvin tietoisia vastuullisuuteen liittyvistä kysymyksistä, joten niillä on vaikutusta heidän tekemiinsä päätöksiin. Esimerkkeinä tuoteturvallisuus, turva-alustamateriaalit, tuotteiden ympäristöystävällisyys sisältäen tuotantoprosessin ympäristöystävällisyyden ja tuotteiden soveltuvuus erilaisiin ympäristöihin.

4.4. Onko eri maiden välillä eroja sidosryhmän tarpeissa/asenteissa tms?

On toki. Pohjoismaissa, Hollannissa ja Saksassa vastuullisuusasiat ovat ehkä pisimmällä, kun taas monissa muissa Euroopan maissa nämä asiat ovat vasta tulossa. On myös maita, joissa esimerkiksi asiakkaat eivät ole kuulleetkaan vastuullisuuteen liittyvistä aiheista. Yhtenä esimerkkinä voin mainita metsäsertifioinnin, jossa ihmisillä on selkeästi vääriä käsityksiä erilaisten metsäsertifikaattien tiimoilta.

Appendix 2 – Questionnaire in English

Questionnaire for the stakeholder group in Germany and the Netherlands

Corporate Social Responsibility and Lappset Group Ltd.

A Definition of Corporate Social Responsibility (CSR)

Enterprises "should have in place a process to integrate social, environmental, ethical and human rights concerns into their business operations and core strategy in close collaboration with their stakeholders".

Source: European Commission website, found online at: http://ec.europa.eu/enterprise/policies/sustainable-business/corporate-social-responsibility/index_en.htm

Background questions

***1. Job title**

Architect

Landscape architect

Landscape designer

Other - please specify

***2. Education**

Bachelor's degree

Master's degree

Other – please specify

***3. Age**

Under 30

30-39

40-49

50-59

60 or above

***4. Country**

Finland

Germany

The Netherlands

*** 5. How long has your organization collaborated with Lappset Group Ltd.?**

Less than five years

5-10 years

Over 10 years

CSR in general

*** 6. Please comment on the following statements according to your level of agreement**

	Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
I find CSR related aspects important in today's world	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I consider CSR related aspects important in my work	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I often think about CSR related aspects in my work	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
CSR related aspects have an impact on my decision-making	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I find it important that CSR is an integral part of corporations' business strategies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*** 7. Rank the following according to their importance in your work**

(1= most important and 5 = least important)

Environmental issues

Ethical issues

Human rights

Safety issues

Social issues

8. Additional comments on CSR and its role in your work

CSR and Lappset Group

***9. How are the following managed by Lappset Group Ltd.?**

	Very well	Well	Acceptable	Poorly	Very Poorly
Environmental issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ethical issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Safety issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Social issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Human rights	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Additional comments

CSR communication and Lappset Group

The Annual and Corporate Social Responsibility Report 2010 of Lappset Group Ltd.

Found online at: http://portfolio-web.ess.fi/www/Lappset/CRS_report/index.html



***10. Are you familiar with the Annual and Corporate Social Responsibility Report?**

Yes

No

Additional comments

***11. What is your opinion concerning the Annual and Corporate Social Responsibility Report 2010 of Lappset Group Ltd.?**

Found online at: http://portfolio-web.ess.fi/www/Lappset/CRS_report/index.html

Very Useful Quite Useful Undecided Quite Useless Very Useless

Additional comments

Lappset Group Ltd. website contents related to environment and safety:

Found online at:

http://www.lappset.com/global/en/Company_navigation/Lappset_company/Design_enviro

LAPPSET Lappset company Contact Us

WELCOME PRODUCTS STORES DESIGNING YOUR PLAYGROUND MAINTENANCE HOW TO PLAY SHOP

Lappset company Contact Us Contacts around the world Site map

For Lappset design, environment and safety are important issues

We design products that make play fun and educational at the same time. Our play equipment combines carefully thought-out design and play-enriching colours with in-depth scientific research into the needs of playing children.

Our products inspire children to play. This sounds like an easily achievable task but the accomplishment is actually built on a long process involving numerous stages of design and careful contemplation of the desires of children of various ages. Play equipment has to adapt to the needs of children and leave room for imagination. It also has to stand the test of time and survive rough play as well. Even the more challenging kinds of fun must be safe.

Our approach to play equipment provides stimulation and amusement to three generations. We feel that it is important to encourage our customers to explore, imagine and be active. This is why the straightforward design of our products invites ideas for completely new kinds of play while also supporting the child's social and motor development.



***12. Are you familiar with the website contents related to environment and safety:**

Yes

No

Additional comments

***13. What is your opinion concerning the website contents of Lappset Group Ltd. related to environment and safety?**

Found online at:

http://www.lappset.com/global/en/Company_navigation/Lappset_company/Design,_enviro

Very Useful	Quite Useful	Undecided	Quite Useless	Very Useless
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Additional comments				
<div style="border: 1px solid #ccc; height: 60px;"></div>				

Lappset Group Ltd. website contents related to environmental policy:

Found online at:

http://www.lappset.com/global/en/Company_navigation/Lappset_company/Environmental



***14. Are you familiar with the website contents related to environmental policy?**

- Yes
- No

Additional comments

*** 15. What is your opinion concerning the website contents of Lappset Group Ltd. related to environmental policy?**

Found online at:

http://www.lappset.com/global/en/Company_navigation/Lappset_company/Environmenta

Very Useful	Quite Useful	Undecided	Quite Useless	Very Useless
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Additional comments

*** 16. How are the following communicated at Lappset Group Ltd.?**

	Very Extensively	Quite Extensively	Undecided	Quite Unextensively	Very Unextensively
Environmental issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ethical issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Safety issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Social issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Human rights	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Additional comments

*** 17. Would you like to receive more information concerning CSR at Lappset Group Ltd.?**

Yes

No

Additional comments

18. Please write down your contact information if you are willing to participate in an interview related to this research. (The interview will last approximately 30 minutes.)



Thank you very much for taking part in this research!

Appendix 3 – Questionnaire in Finnish

Questionnaire for the stakeholder group in Finland

Lappset Group ja vastuullisuus

Määritelmä: vastuullinen liiketoiminta

Yritysten tulisi toimia vastuullisesti ja ottaa huomioon liiketoiminnassaan sosiaalinen, eettinen ja ympäristövastuu sekä ihmisoikeusasiat. Yritysten tulisi lisäksi toimia tiiviissä yhteistyössä sidosryhmiensä kanssa, jotta vastuullinen liiketoiminta toteutuisi kaikilla osa-alueilla.

Euroopan komission englanninkielinen määritelmä vastuullisuudesta osoitteessa:
http://ec.europa.eu/enterprise/policies/sustainable-business/corporate-social-responsibility/Index_en.htm

Taustakysymykset

*** 1. Työnimike**

Arkkitehti

Maisema-arkkitehti

Maisemasuunnittelija

Muu (täsmennä)

*** 2. Koulutus**

Aiempi korkeakoulututkinto

Yiempi korkeakoulututkinto

Muu (täsmennä)

*** 3. Ikä**

Alle 30

30-39

40-49

50-59

60 tai yli

*** 4. Kuinka kauan yritys tai organisaatio, jota edustat on toiminut yhteistyössä Lappset Group Oy:n kanssa?**

Alle viisi vuotta

5-10 vuotta

Yli 10 vuotta

Vastuullisuus yleisesti

*** 5. Kommentoi seuraavia väittämiä**

	Täysin samaa mieltä	Jokseenkin samaa mieltä	En osaa sanoa	Jokseenkin eri mieltä	Täysin eri mieltä
Vastuullisuus on mielestäni tärkeää nykypäivän maailmassa	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Vastuullisuuskysymykset ovat tärkeitä työni kannalta	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Vastuullisuuskysymykset tulevat usein esin työssäni	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Vastuullisuuskysymykset vaikuttavat päätöksiini	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Mielestäni on tärkeää, että vastuullisuus on tiivistä mukana yritysten liiketoimintastrategioissa	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

*** 6. Järjestä seuraavat työsi kannalta tärkeysjärjestykseen (huom. yksi vastaus jokaiseen sarakkeeseen)**

	1. Tärkein	2. Toiseksi tärkein	3. Kolmanneksi tärkein	4. Neljänneksi tärkein	5. Viidenneksi tärkein
Ympäristö	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ihmisoikeudet	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Sosiaaliset asiat	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Eettiset asiat	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Turvallisuus	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

7. Vastuullisuuden merkitys työssäni (valinnainen):

Lappset Group ja vastuullisuus

*** 8. Miten Lappset Group ottaa mielestäsi huomioon liiketoiminnassaan seuraavat vastuullisuuteen liittyvät asiat?**

	Erittäin hyvin	Hyvin	Kohtuullisesti	Huonosti	Erittäin huonosti	En osaa sanoa
Ympäristö	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Turvallisuus	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ihmisoikeudet	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Eettiset asiat	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Sosiaaliset asiat	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Vaihtoehtoinen kommentti

Lappset Group ja vastuullisuusviestintä

Lappset Group Oy:n vastuullisuusraportti: The Annual and Corporate Social Responsibility Report 2010

Raportti löytyy osoitteesta: http://portfolio-web.ess.fi/www/Lappset/CRS_report/index.html



*** 9. Oletko tutustunut Lappset Group Oy:n vastuullisuusraporttiin?**

- Kyllä
- Ei

Volinnainen kommentti

*** 10. Mitä mieltä olet Lappset Group Oy:n vastuullisuusraportista?**

- Erittäin hyödyllinen
- Hyödyllinen
- En osaa sanoa
- Hyödytön
- Erittäin hyödytön

Volinnainen kommentti

Lappsetille design, ympäristö ja turvallisuus ovat tärkeitä asioita

Aiheesta löytyy tietoa osoitteessa:

http://www.lappset.fi/Company_navigation/Lappset_yrityksena/Design_ymparisto_ja_tur



Lappsetille design, ympäristö ja turvallisuus ovat tärkeitä asioita

Lappsetin vastuullisuusraportti julkaisemisen on tarkoitus ohjata yrityksen toimintaa. Muutoksen tulisi näkyä esimerkiksi tuotteen suunnittelussa ja ympäristöasioiden käsittelyssä.

Yhteistyössä ympäristö- ja turvallisuusasioissa on tärkeää ottaa huomioon kaikki osapuolet, mukaan lukien työntekijät, asiakkaat ja yhteiskunta. Tämä tarkoittaa sitä, että kaikki osapuolet ovat mukana suunnittelussa ja toteutuksessa.

Yhteistyö on tärkeää myös ympäristö- ja turvallisuusasioissa. Yhteistyö on tärkeää myös ympäristö- ja turvallisuusasioissa. Yhteistyö on tärkeää myös ympäristö- ja turvallisuusasioissa.



Yhteistyö on tärkeää myös ympäristö- ja turvallisuusasioissa. Yhteistyö on tärkeää myös ympäristö- ja turvallisuusasioissa. Yhteistyö on tärkeää myös ympäristö- ja turvallisuusasioissa.

*** 11. Oletko tutustunut Lappset Group Oy:n Internet-sivujen sisältöön liittyen ympäristöön ja turvallisuuteen?**

Kyllä

Ei

Vaivannainen kommentti

*** 12. Mitä mieltä olet Lappset Group Oy:n Internet-sivujen sisällöstä liittyen ympäristöön ja turvallisuuteen?**

Erittäin hyödyllinen

Hyödyllinen

En osaa sanoa

Hyödytön

Erittäin hyödytön

Vaivannainen kommentti

Ympäristöasiat osana yritysvastuuta

Aiheesta löytyy tietoa osoitteessa:

http://www.lappset.fi/Company_navigation/Lappset_yrityksena/Ymparistoasiat_osana_yri



Lappset Group on ollut ympäristöasioita edelläkävijä yrityksenä vuodesta 1970 lähtien. Ympäristöasioita on läsnä jo yrityksen kehityksen alkuvaiheissa, ja on oleellisesti Lappsetin toiminnan osa-alueita. Ympäristöä hoidetaan huolellisesti ja tukeudutaan luonnon ja ihmisen olemassaoloon ja hyvinvointiin. Lappsetin tavoitteena on kehittää ympäristöä ja tukea ihmistä.

Ympäristöä huolehtien ja ympäristön viihtyvyydeksi:
Lappsetin tuotet ja palvelut ovat osa yrityksen vastuuta ympäristön suhteen. Mukaan on otettu kaikki mahdolliset vaihtoehdot, jotta ympäristöä ei vahingoiteta. Lappsetin tavoitteena on kehittää ympäristöä ja tukea ihmistä.

Ympäristöasiat osana laeusta
Lappsetin tavoitteena on kehittää ympäristöä ja tukea ihmistä.

*** 13. Oletko tutustunut Lappset Group Oy:n Internet-sivujen sisältöön liittyen aiheeseen: "Ympäristöasiat osana yritysvastuuta"?**

- Kyllä
- Ei

Vaihtoehtoinen kommentti

*** 14. Mitä mieltä olet Lappset Group Oy:n Internet-sivujen sisältöstä liittyen aiheeseen: "Ympäristöasiat osana yritysvastuuta"?**

Erittäin hyödyllinen Hyödyllinen En osaa sanoa Hyödytön Erittäin hyödytön

Erittäin hyödyllinen Hyödyllinen En osaa sanoa Hyödytön Erittäin hyödytön

Vaihtoehtoinen kommentti

*** 15. Kuinka paljon Lappset Group Oy viestii mielestäsi seuraavia vastuullisuuteen liittyviä asioita?**

	Erittäin paljon	Paljon	Jonkin verran	Vähän	Erittäin vähän	En osaa sanoa
Eettiset asiat	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ihmisoikeudet	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Sosiaaliset asiat	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Turvallisuus	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ympäristö	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Volinnainen kommentti

*** 16. Haluaisitko saada lisää tietoa Lappset Group Oy:n vastuullisesta liiketoiminnasta?**

- Kyllä
- Ei

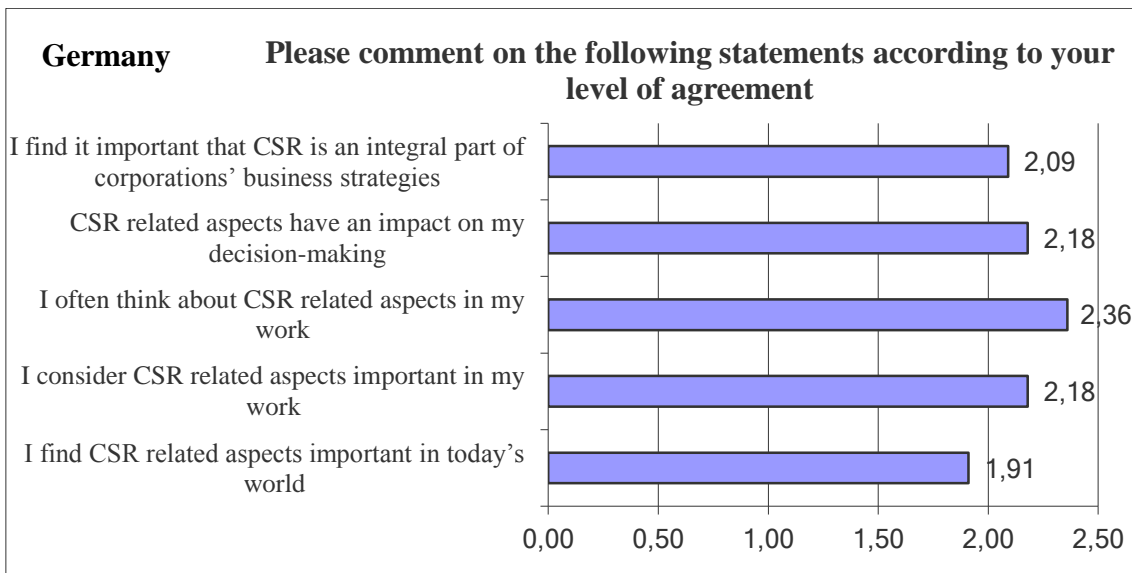
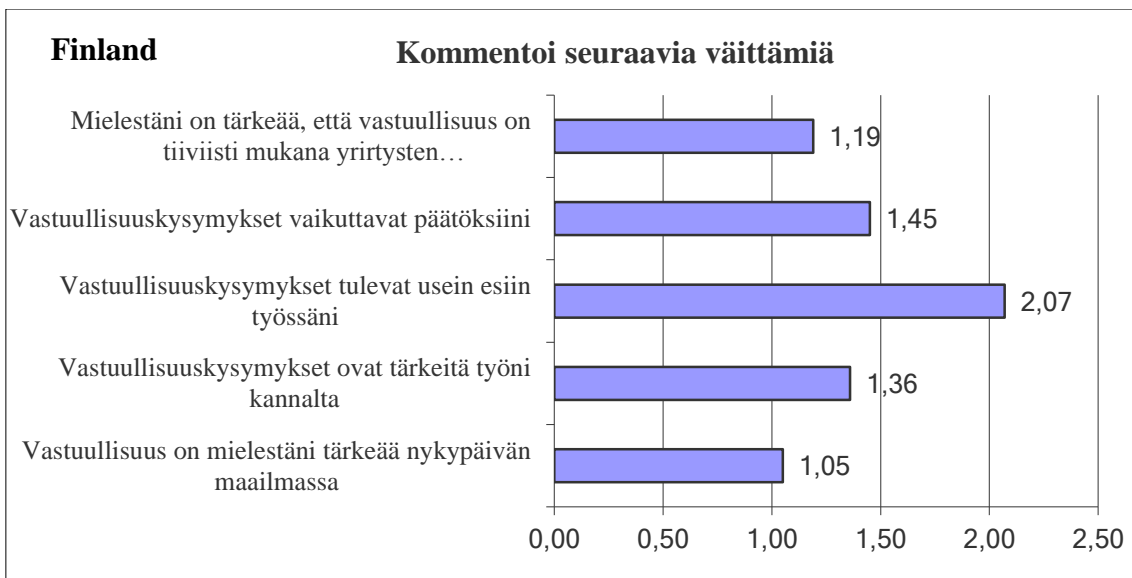
Volinnainen kommentti

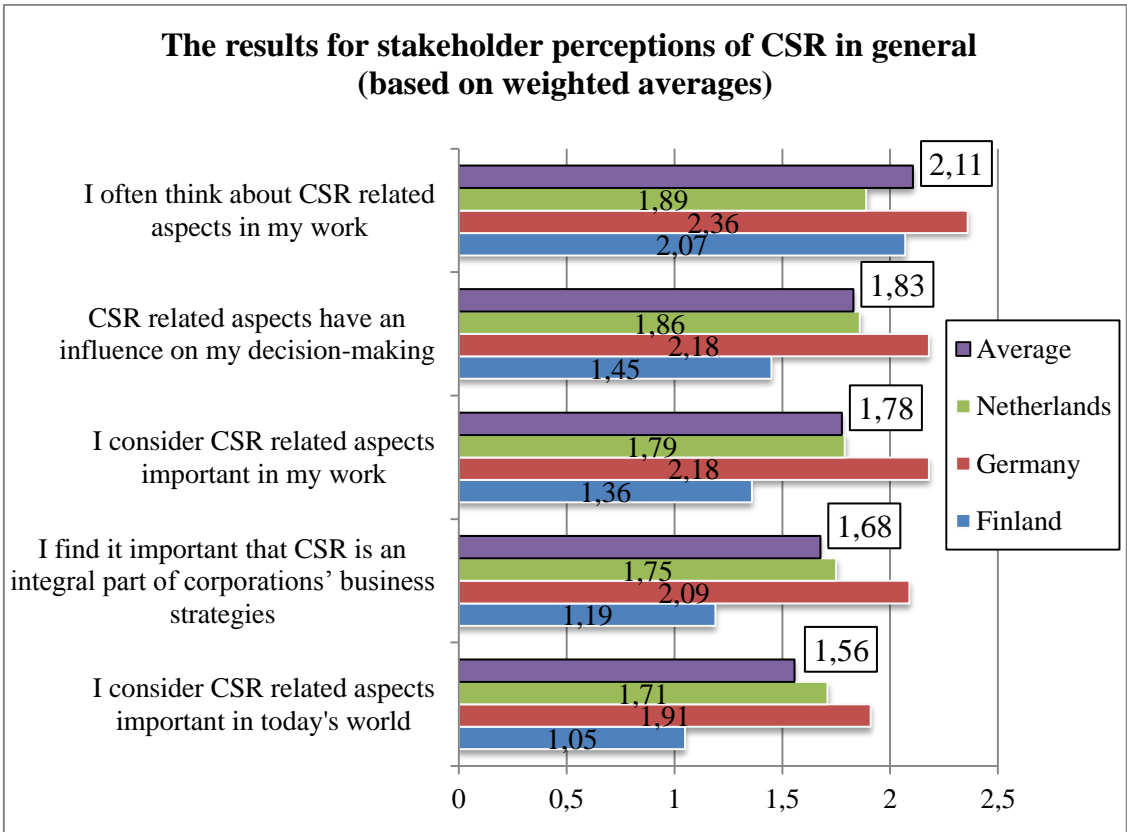
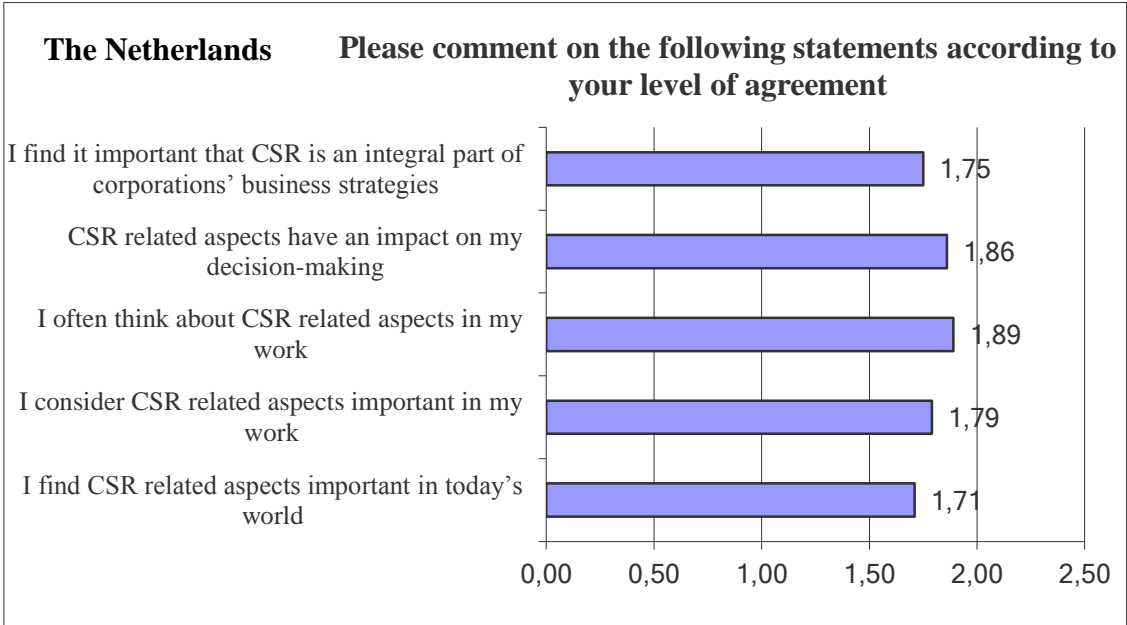
17. Ole hyvä ja kirjoita tähän nimesi ja yhteystietosi, mikäli haluat osallistua tutkimukseen liittyvään haastatteluun. Haastattelun kesto on noin 30 minuuttia.

Kiitos osallistumisesta tutkimukseen!

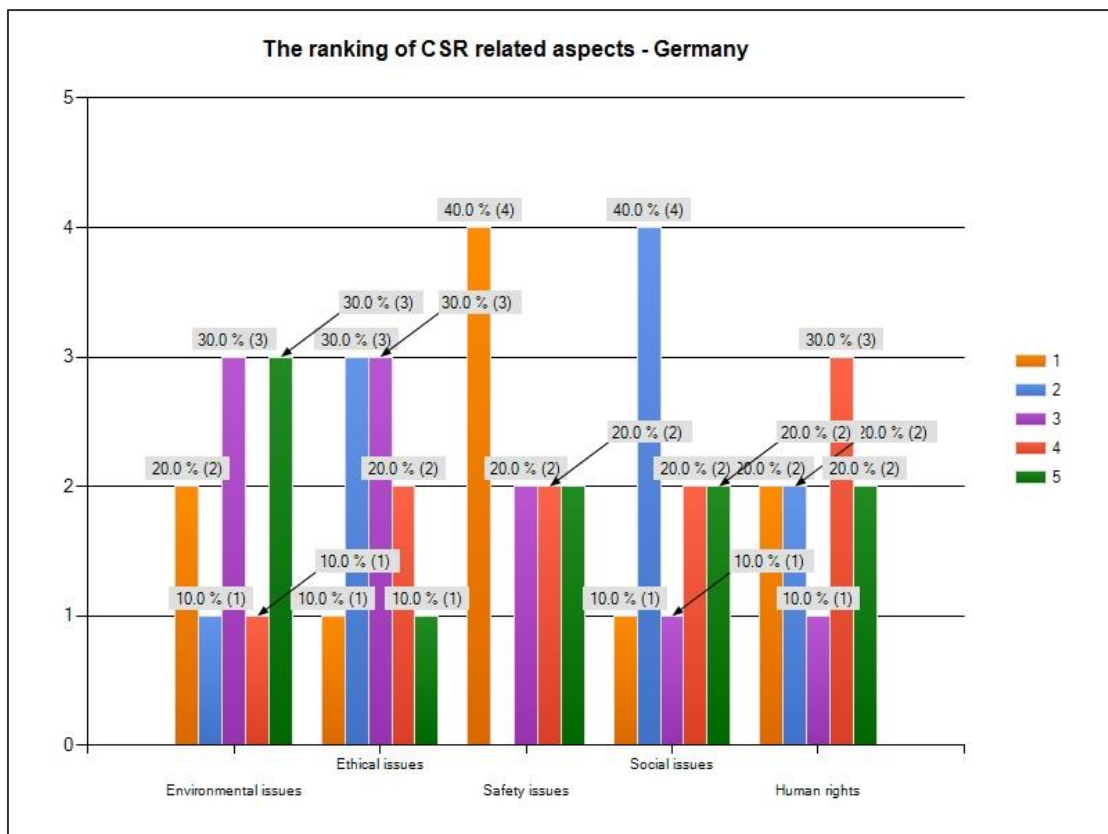
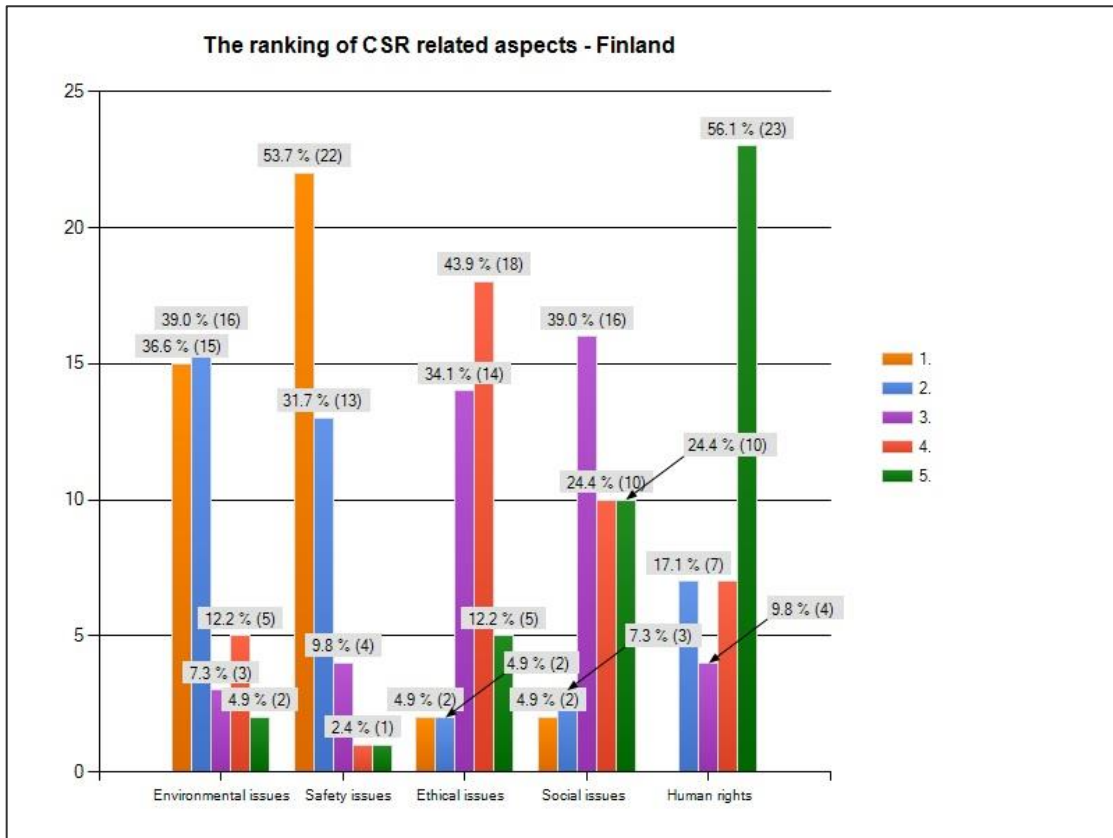
Appendix 4 - Survey Results

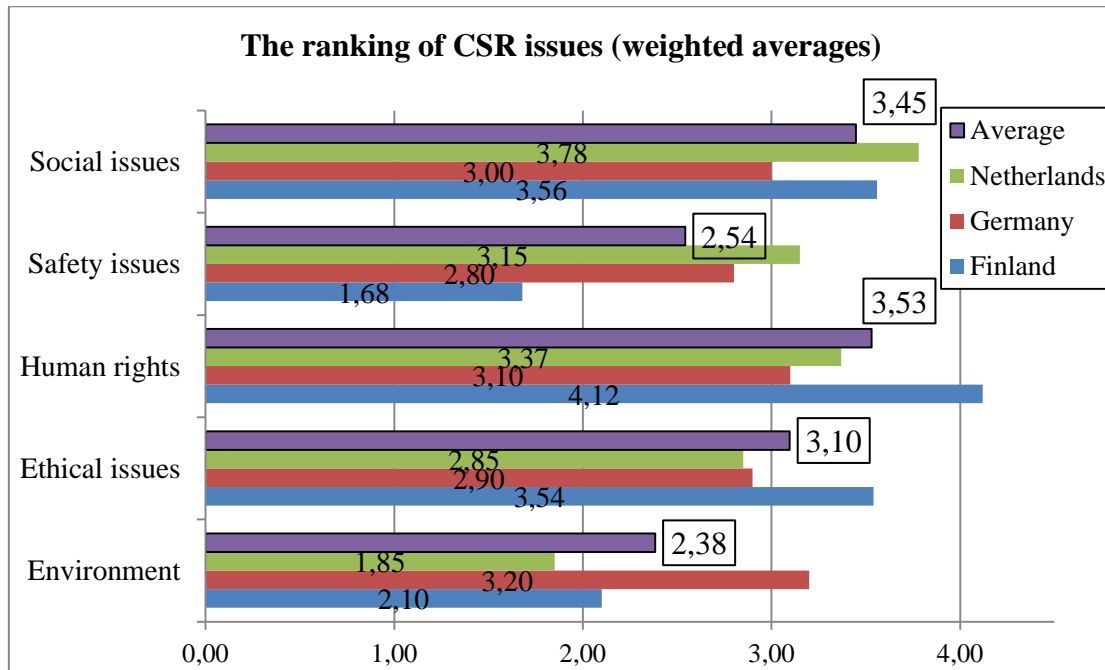
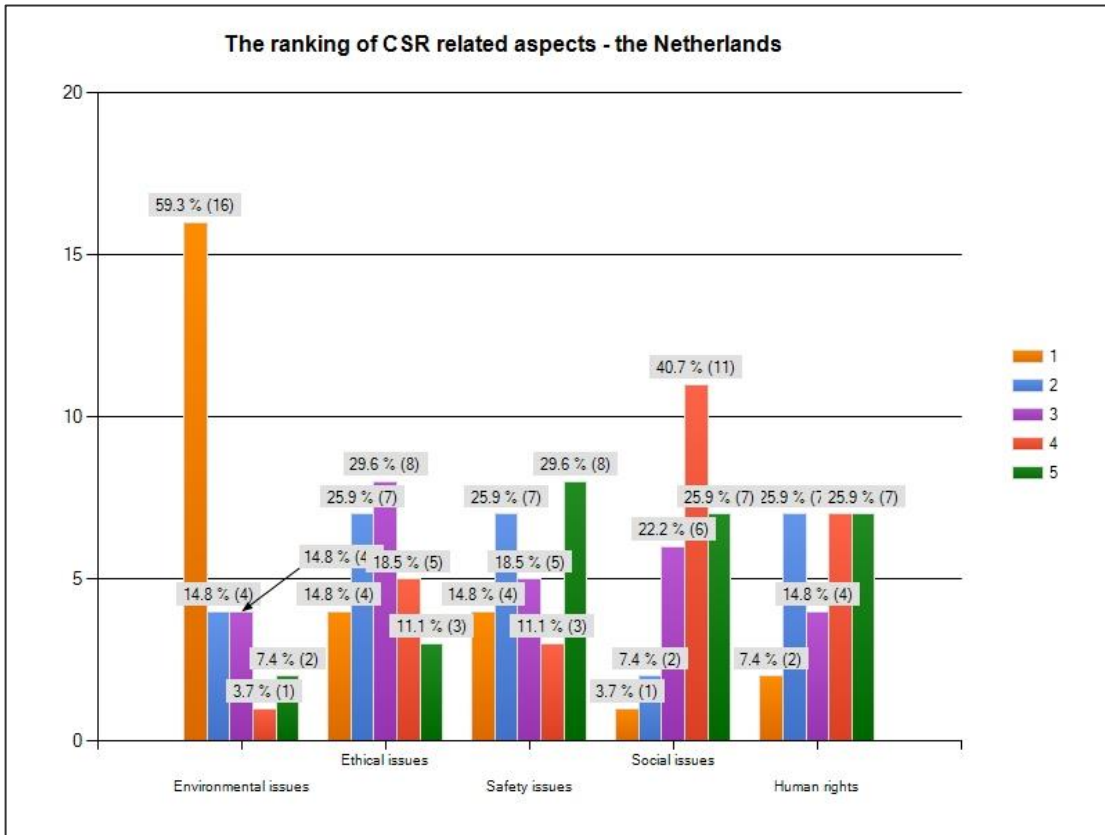
1. The results for stakeholder perceptions of CSR in general (weighted averages)



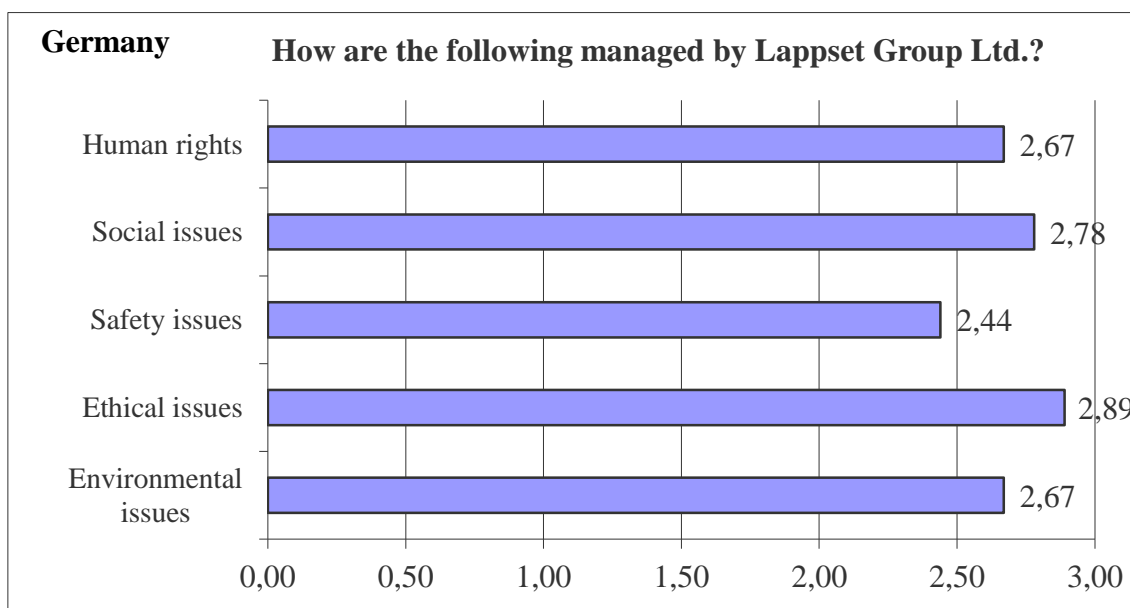
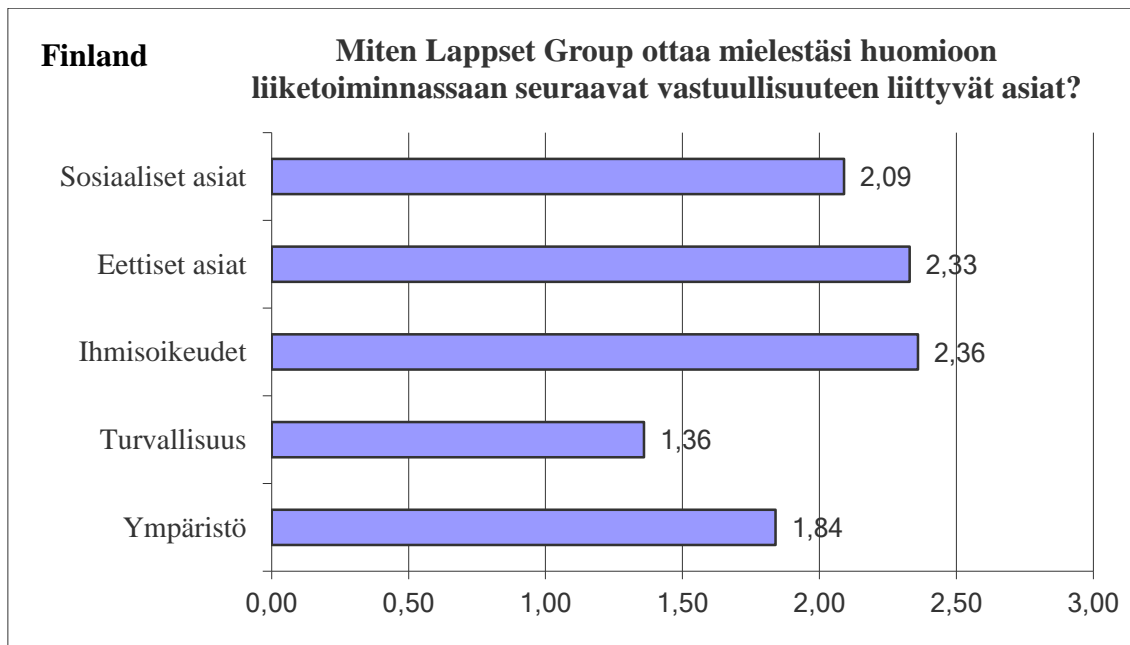


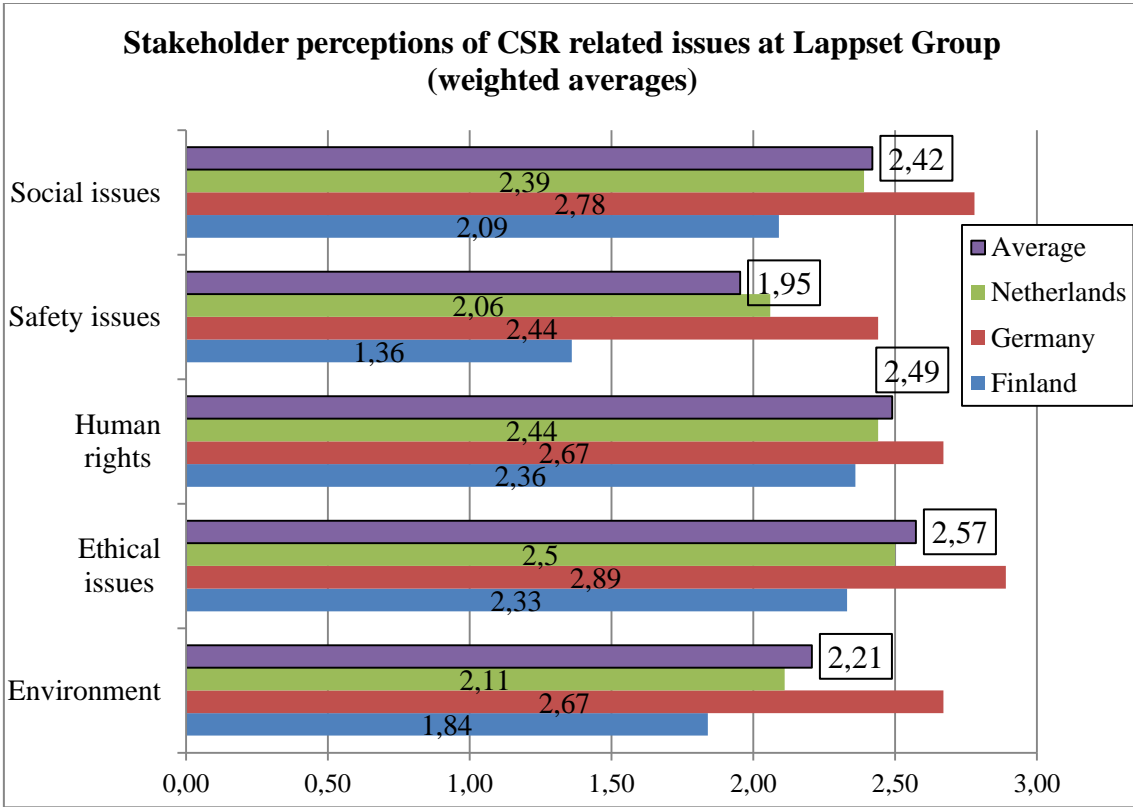
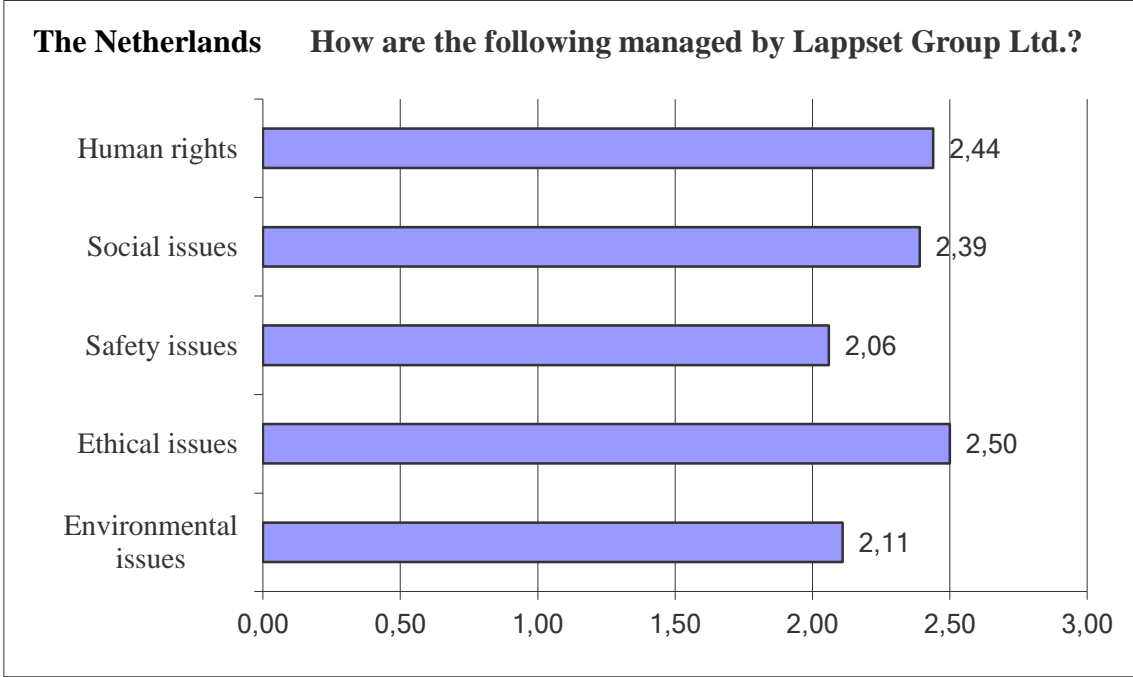
1. The results on the Ranking of CSR related aspects (absolute values)



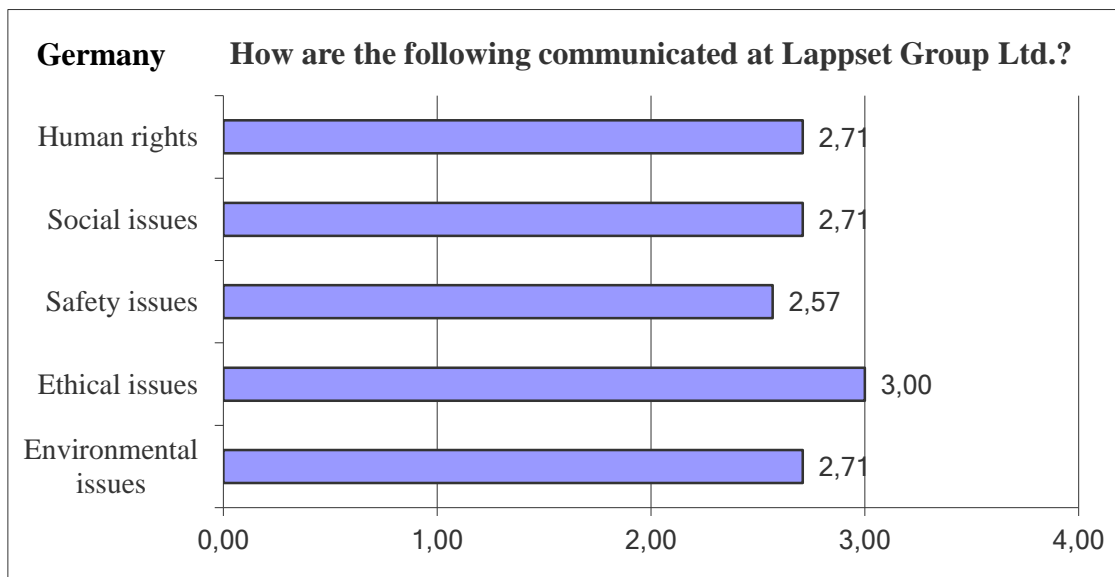
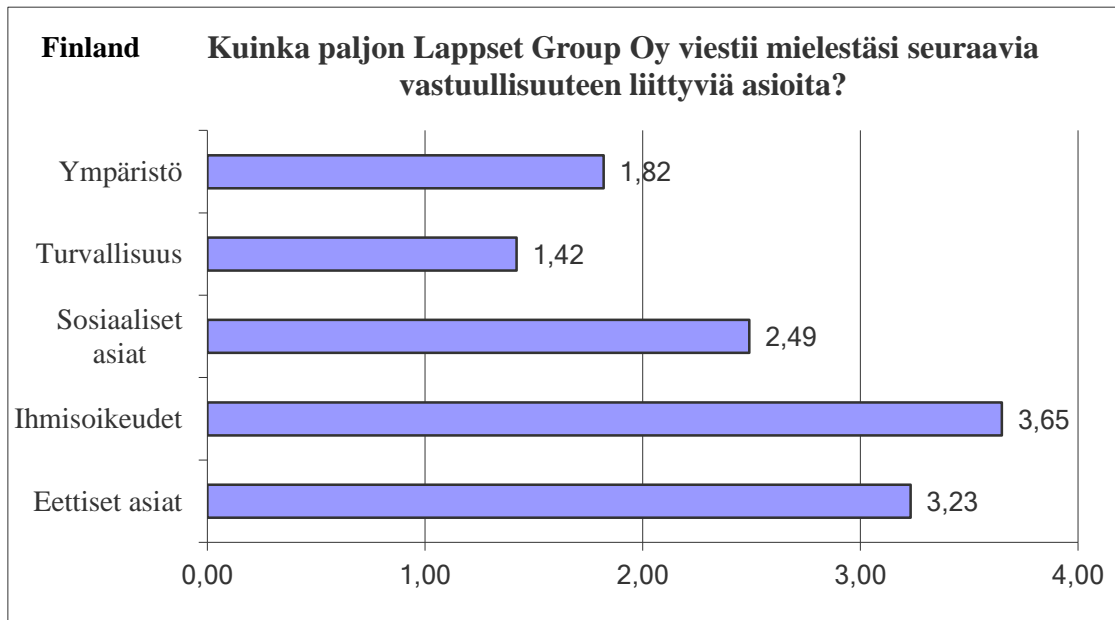


2. The results concerning the stakeholder perceptions of CSR at Lappset Group (weighted averages)

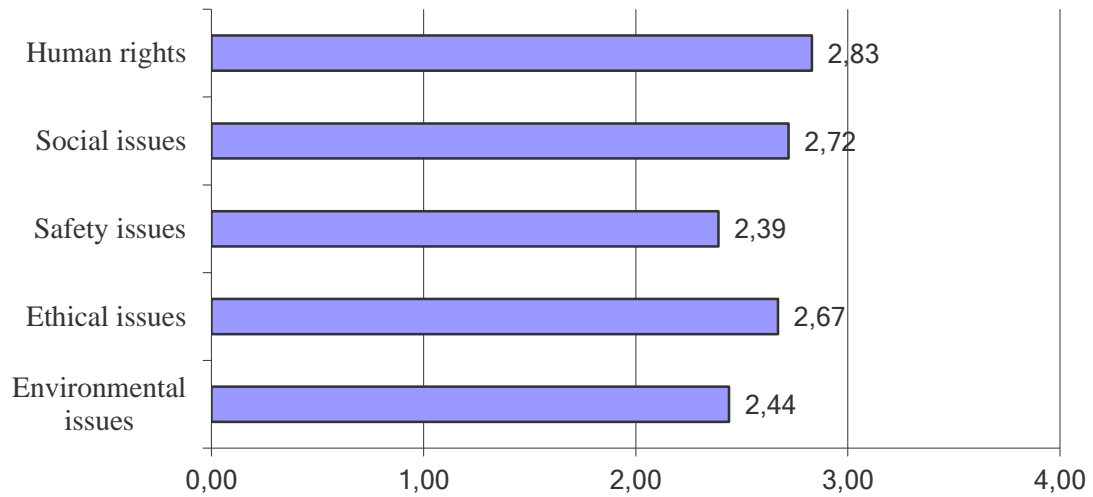




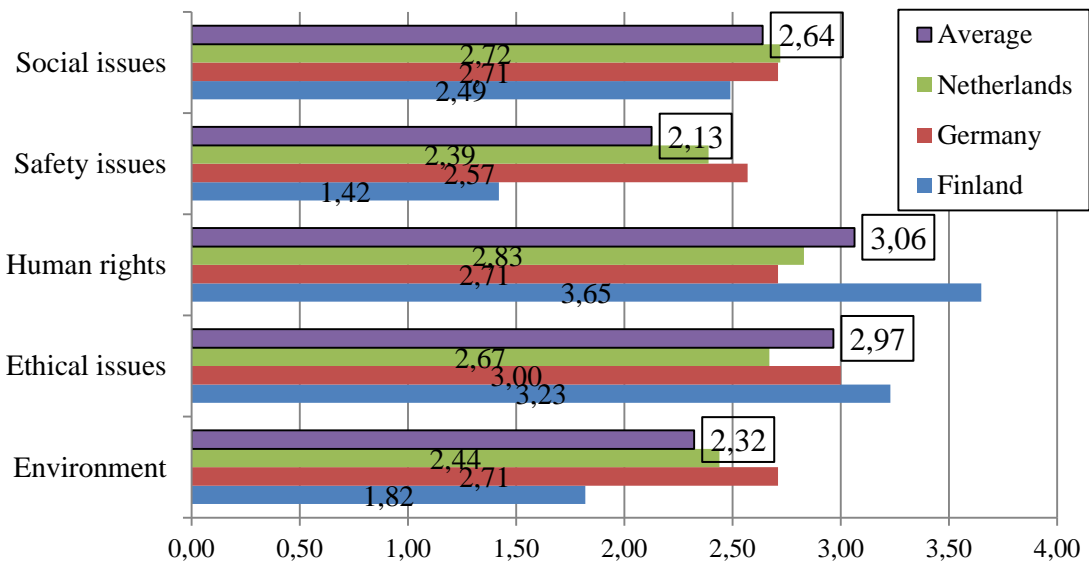
3. The results concerning the stakeholder perceptions of CSR communication at Lappset Group



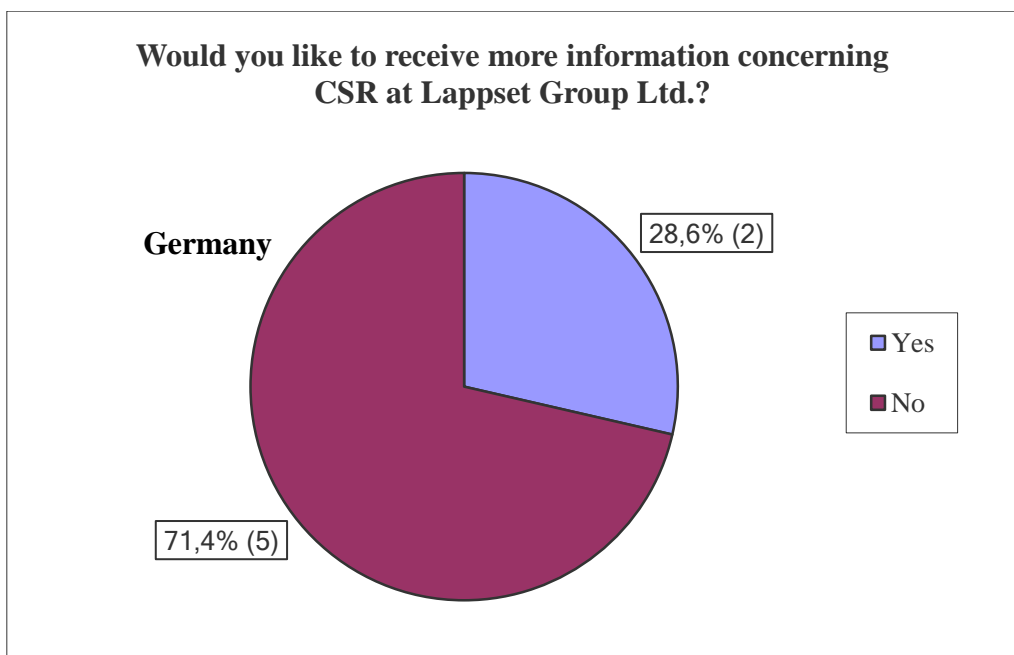
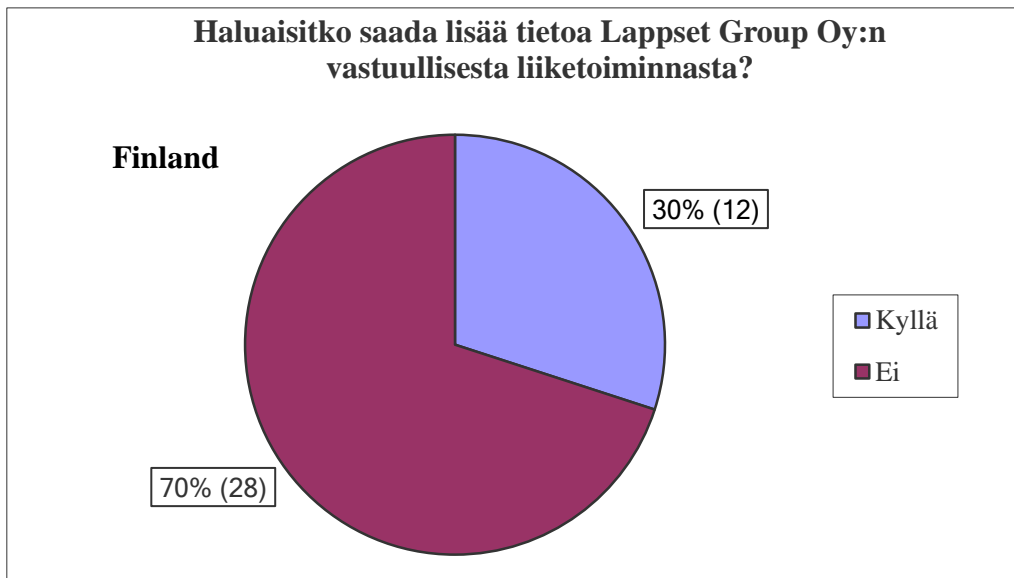
The Netherlands How are the following communicated at Lappset Group Ltd.?



Stakeholder perceptions of CSR communication at Lappset Group (weighted averages)



4. The results concerning the stakeholder opinions on receiving more information about CSR at Lappset Group



**Would you like to receive more information concerning
CSR at Lappset Group Ltd.?**

The Netherlands

