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Kerttu Pellinen

CSR communication challenges: communication channels, sustainability reporting, and stakeholder engagement. A case study of four Finnish companies.

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Abstract

The importance of corporate social responsibility is growing constantly as companies increasingly see it as business critical and stakeholder expectations become stronger. CSR communication is an important aspect of company's CSR operations because it needs to follow stakeholder expectations and to report about its CSR performance.

This master thesis investigates how four, large Finnish companies view CSR communications and its challenges: CSR communication channels, sustainability reporting, and stakeholder engagement; and how do they communicate their CSR through one communication channel – their corporate websites. This was done through a qualitative case study. The companies chosen for the case study are large companies in Finland as their importance in socio-economic perspective gives an interest to study their CSR. The data was gathered through interviews with managers in these companies and from the corporate websites and reports.

The main findings are that the strategic approach to CSR communication makes it possible to use it as a competitive advantage and in the building of corporate image. Standards for CSR reporting have already been developed but following them requires a lot of resources and makes the reports broad and heavy. This means that only large companies are capable of CSR reporting along standards. There is an apparent need for more simple guidelines of CSR reporting. The respondents think that all the statements and promises made in CSR communication must to be justified with facts if needed and asked. This was seen as a very crucial development in CSR communication that concerns all types of companies. In CSR communication the skill to simplify and present the messages in a compact form are also very important. The stakeholder engagement is done through structured and formal feedback channels as well as through dialogues. To understand the success of stakeholder engagement in these companies, also stakeholders' perspective would be needed.

Key words: CSR, sustainability, communication, channel, reporting, stakeholder, engagement

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I am happy to finally see the end of my university path. For now at least. It has been an interesting journey with many unforgettable moments and meetings, and I can't wait to see what's waiting ahead.

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I would like to dedicate this paper to the man who inspires me to do my best every day – my dad. Love you isi!

On to new adventures!

Index

Abstract	i
Acknowledgements	ii
Index	iii
Table of figures	iv
Abbreviations	v
1.0 Introduction	1
1.1. Company information	3
2.0. Theoretical Framework	4
2.1. CSR, CR or Sustainability - explanations of definitions.....	4
2.2. Corporate Social Responsibility.....	4
2.2.1. Motives and benefits of participation in CSR.....	6
2.2.2. CSR Communication.....	9
2.2.3. CSR communication channels and strategies.....	14
2.3. Sustainability reporting	21
2.4. CSR in Finland and Nordics.....	22
3. Research Methods	26
3.1. Research objective.....	26
3.2. Research philosophy	26
3.3. Research design.....	27
3.4. Qualitative case study method.....	28
3.5. Data collection.....	29
3.6. Limitations	30
4.0 Results	32
4.1. Stakeholder engagement	32
4.2. Communication channels and strategies	34
4.3. Sustainability reporting	37
4.4. Corporate image	40
4.5. Development and trends of CSR communication.....	41
5.0. Analysis.....	44
5.1. Stakeholder engagement	44
5.2. Communication channels and strategies	46
5.2.1. Corporate websites	49
5.3. Sustainability reporting	51
5.4. Corporate image	54
5.5. Development and trends.....	56
6.0. Conclusions	59
6.1. Suggestions for further research.....	61
References/Bibliography.....	62
Appendix	67
Appendix 1 – Interview guide.....	67

Table of figures

Figure 1 A framework of CSR communication (Du et al. 2010, pp. 11).....	11
Figure 2 Research design process, by the author	27
Figure 3 Visual features on corporate website, source: www.kesko.com (homepage)	36
Figure 4 Navigation to CSR information from the frontpage of corporate websites, sources: www.kesko.com (homepage), www.storaenso.com (homepage), www.metso.com (homepage), www.outokumpu.com (homepage).....	37
Figure 5 Representation of target performance on corporate website, source: www.storaenso.com (homepage)	39

Abbreviations

B2B Business to business

CR Corporate Responsibility

CSR Corporate Social Responsibility

EU European Union

GRI Global Reporting Initiative

NGO Non-Governmental Organization

SME Small and medium sized enterprise

UN United Nations

1.0 Introduction

Previous studies indicate that there is clear business case for CSR since companies can see many benefits from successful CSR activities for example through stakeholder support and reputation building. Consumers can reward or punish companies that they see operating responsibly or irresponsibly with the purchasing power consumers have (Pomeroy and Dolnicar 2009). In addition to customers, companies need to attract employees and investors. Yet consumers are not well aware of CSR in companies because many companies have not been successful in their communication of CSR issues. CSR activities can benefit a company only if its different stakeholders are aware of these responsibility activities. This highlights the importance of communication of CSR. Successful responsibility communication can reinforce corporate image, influence purchasing decisions, and support sales. Creating effective communication strategies should be an essential part of any company's CR strategy. This does not come easily. According to a study of sustainability in Finnish companies (FIBS 2016) corporate responsibility communications and brand building are seen as the second biggest challenges in corporate sustainability. Choosing the best channels of communication and producing the materials within the available resources is challenging. Although quantifying the benefits of responsibility communication can be tricky, failures in it have obvious negative impacts to the corporate reputation.

CSR is often viewed as companies going beyond the legal requirements to respond to social and environmental issues (Steurer 2010). The motives for CSR are not only in attracting customers, employees and investors, but responsible business operations are often demanded by different stakeholders. Large and global companies see more of this stakeholder demand for CSR since they have the power and resources to develop and maintain it CSR (Zaharia and Zaharia 2013).

CSR is not an easy issue even though it might seem like it when you first think about it. Just answering a question 'what it is' is complex. A company needs to formulate their own understanding of their CSR before they can communicate it further (Herzig and Schaltegger 2011). Credible sustainability communication impacts corporate reputation and through that market positioning and value of the company.

The Internet has increased the amount of communicators about company issues drastically. This means that CSR issues and especially negative issues are communicated for the company

even if they do not do it themselves. It is important for the companies to participate in the discussions and let others hear their message and perspective as well.

The key challenges of CSR communication are bringing issues to stakeholders' attention and avoiding skepticism towards their messages. In creating a CSR communication strategy, the importance is on what is communicated and how it is done in a way that is fitting to the environment a specific company operates in (Du et al. 2010). A challenge is also different information demands from different stakeholders.

Northern European consumers have been one of the most active in punishing companies for social irresponsibility (Dawkins 2004). Corporate responsibility is also considered to be transparent and ethical in the Nordics in a global perspective (Strand et al. 2014). These two factors make Nordic corporations an interesting case study in CSR communications.

According to the Finnish Ministry of Employment and the Economy (2015) Finnish companies have all the possibilities of becoming one of the best in the world in dealing with corporate responsibility issues. In Finland human rights are respected and work against corruption and bribes has effectively made Finland one of the least corrupted countries in the world (Transparency International 2016). Finland also has long traditions in careful compliance with employee and environmental legislations and democratic society provides freedom of speech. Therefore, Finnish companies were chosen for the case study.

This master thesis investigates how four, large Finnish companies view CSR communications and its challenges: CSR communication channels, sustainability reporting, and stakeholder engagement; and how do they communicate their CSR through one communication channel – their corporate websites. This is done through a qualitative case study. The companies chosen for the case study are large companies in Finland as their importance in socio-economic perspective gives an interest to study their CSR.

The thesis starts by describing the theoretical framework of what is CSR, why companies practice CSR, what is CSR communication, sustainability reporting and its challenges, and CSR in the context of Finland.

The next part describes and argues for the choice of the research methods used in this thesis in terms of research philosophy, design, and data collection.

The fourth chapter of the thesis represents the results under five different themes: stakeholder engagement, communication channels and strategies, sustainability reporting, corporate image, and development and trends.

The fifth chapter is the analysis of the results, which is done in the same five themes as in the results chapter: stakeholder engagement, communication channels and strategies, sustainability reporting, corporate image, and development and trends.

The last chapter combines the conclusions made in the research and gives suggestions for future research.

1.1. Company information

The four companies that participated in the case study are Metso, Stora Enso, Kesko and Outokumpu. The companies are all listed on Nasdaq OMX Helsinki.

Metso is producing industrial machinery for several industries. It has operations in over 50 countries and over 12000 employees. On the websites, the sustainability reports were found for the past three years.

Stora Enso is a pulp and paper product producer employing 26000 people in more than 35 countries. It has CR reports available on its website from the year 2012.

Kesko operates in the trading sector and manages retail store chains and their supportive services in logistics, purchasing, data management and network development. It operates in 8 countries in the Nordics, Baltics, Russia, and Belarus. Kesko published its first CR report in 2000.

Outokumpu is a stainless steel producer that has 11000 employees in over 30 countries. Outokumpu has its CR reports available on its website starting from the year 2003.

2.0. Theoretical Framework

2.1. CSR, CR or Sustainability - explanations of definitions

The terms sustainability, corporate social responsibility (CSR) and corporate responsibility (CR) are often used simultaneously to talk about similar issues (Strand et al. 2015). As Matten and Moon (2008, pp. 405) explain CSR to be an “umbrella term” that covers in its use and meaning similar concepts with other terms explaining the relationship between a company and a society, this paper also uses the terms sustainability and corporate (social) responsibility as a description to the one and same phenomenon. Recently there has been a change towards more common use of sustainability over CSR in the corporate world. Strand (2015) argues that this is probably due to managerial requests for more of a formally rational language that sustainability has compared to CSR. A company has to define what sustainability is for them, what terms they want to use and then choose how they communicate their understanding of what corporate sustainability is (Herzig and Schaltegger 2011). This means that the terms used may vary from company to company. Many companies have started to include responsibility in their corporate values and strategies but responsibility factors can also be implemented informally in the companies (Albareda et al. 2007).

CSR was defined by the European Commission in 2001 in a following way “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis”. In 2011 the European Commission reformulated the definition of CSR to “the responsibility of enterprises for their impacts on society” (Corporate Social Responsibility: a new definition, a new agenda for action. 2011).

Sustainability is defined based on the definition of sustainable development that the UN uses from the World Commission on Environment and Development (1987, pp.8): “development that meets the needs of the present without compromising the ability of future generations to meet their own needs”.

2.2. Corporate Social Responsibility

Corporate social responsibility (CSR) is concerned with the relationship between a company and a society. The conversation of CSR is based on the question of why do companies exist (Sohn 1982). Companies are not separate from the society but actors among others in it. From the society’s point of view the businesses’ purpose is to produce welfare for the society and it

is doing so by producing goods and services for consumers and by providing employment. For the company, its main purpose is often argued to be producing profit. In putting these purposes together a company should be producing goods or services for the society while making a profit. Some extreme views to CSR say that efficient and economically sustainable operations are a company's CSR and that a company is being irresponsible when it has operations outside its sector. Risk management view to CSR expands a little beyond the extreme view, as then CSR is needed to protect the core business. A company that participates in CSR enforces the perception that it is producing mutual good for itself and to the society. And a company that produces good for the society is not a threat that needs to be heavily regulated. CSR is in a simple sense a company's justification for existence (Eberle et al. 2013; Sohn 1982). CSR states that companies should not exist to just make profit (Matten and Moon 2008). Porter and Kramer (2011, pp. 76) say that "the purpose of the corporation must be redefined as creating shared value, not just profit per se". The CSR mindset has to be involved in the core of the business.

In addition to the company's purpose there are its stakeholders that affect the reasoning of CSR. Fairly thinking those who are being affected by a company's functions are justified to affect the company's operating policy (Okrapa 2010). CSR is to consider all these different stakeholders in the creation of corporate policies. The larger the company, the more it has impacts to its operating environment and therefore the management of large companies have influence not only at the company level, but they also have social influence (Lange and Washburn 2012). In one perspective society regulates the companies by legislation but not all legislations are effective.

The base for responsible business activity is the compliance with the laws (Steurer 2010). Therefore governments should have good legislation levels to put standards for businesses in all three areas of the triple-bottom-line concept: economy, environment and society. Governments can also set incentives for companies to go beyond the legal requirements. Going beyond these legal requirements to respond to social and environmental issues is what CSR is most often understood as (Steurer 2010). Companies as individuals benefit from societies services such as infrastructure, education of their workforce, healthcare and so on (Lange and Washburn 2012). In one perspective companies should pay back for these benefits and it could be done through CSR. With CSR activities companies voluntarily participate in public causes. This voluntary basis however creates a conflict with governmental CSR policies and regulations because they make CSR somewhat mandatory. At the same time the

voluntariness of CSR is also debatable because CSR stems from stakeholder demands and the need for legitimacy, but some companies face more of these demands than others and the companies choose to react to them differently.

The sustainability of a business depends greatly on the support it gains from its stakeholders because it needs customers to buy its products, employees to work for them, and investors to invest money in them (Vidaver-Cohen and Brønn 2015). All of these require a positive image of the company in the society and among the stakeholders. A positive image in CSR is important also because failures in CSR destroy the corporate reputation worse than managerial or financial failures do.

The way stakeholders determine the success of a company's CSR is by comparing it to their expectations (Mason and Simmons 2014). CSR policies need to therefore be built upon stakeholder expectations. Companies need to have dialogue with the stakeholders in order to gain an understanding of these expectations and to report to the stakeholders about their CSR activities. It is important to include stakeholders into CSR planning because those who are affected by the decision making should be heard. Stakeholder support brings justification for a company's existence. To gain stakeholder support the company needs to create value for the stakeholders, which means responding to stakeholder expectations.

2.2.1. Motives and benefits of participation in CSR

A company can be perceived to have two types of motives in participating in CSR activities, extrinsic and intrinsic motives (Du et al. 2010). Extrinsic motives are those where the company is viewed to participate in CSR because it wants to increase its bottom line. Intrinsic motives are those in which the company is viewed to have a genuine concern for the cause in which their CSR activities are involved. Intrinsic motives are of course viewed more positively than extrinsic motives. Mixed motives are also good because they are seen as win-win situations where both the company and the society benefit. Mixed motives might even make more sense because only intrinsic motives could seem separate from the core of the business and therefore also raise skepticism as to why a company participates in activities that are not related to its business. Unrelated activities could be negatively related to greenwashing. Mixed motives increase the credibility of the CSR communication. Also the findings of Du et al. (2010) show that presenting extrinsic motives are not viewed badly in

themselves but they are bad as campaigns or advertisements that are seen as trying to manipulate or fool stakeholders.

Maignan and Raiston (2002) separated motives for participating in CSR activities in three categories. These categories are values-driven, performance-driven and stakeholder-driven approaches to CSR. Some companies have developed organizational values and corporate culture that drives participation in CSR. Often CSR can be attached to productive processes in business activities, such as energy savings in production. Then CSR becomes concerned with the business case of CSR and is performance-driven. The push towards developing CSR activities can also come from stakeholder demands to which a company chooses to respond.

Cai et al. (2012) describe three views to CSR practices. Window dressing term is used for CSR that is done to get justification for bad activities and manipulation of stakeholders. Value-irrelevance describes companies that just follow the trends of CSR in the market without really thinking about its relevance to either the company value or stakeholders. In value-enhancement perspective to CSR companies have a goal for better transparency, do CSR activities with a strategy, aim at doing good, and in the end are seeing an increased value for the company.

CSR is now a valuable part of strategies for companies in increasing the corporate value (Huang et al. 2014). Cai et al. (2012) concluded that if CSR has the ability to benefit even controversial industries, then companies in all industries ought to make an effort to develop their CSR activities and policies. Benefits that companies can achieve with successful CSR functions include increasing sales, economical performance, customer relations and satisfaction, attracting and keeping skillful employees, improved work environment, efficiency at work, product or service quality, and attracting investments (Smith and Alexander 2013; Huang et al. 2014). All of these improve the sustainability of a business. CSR communication can also provide other perks such as help value creation, create competitive advantage, and improve corporate reputation. There is a positive correlation between corporate image and CSR activities but prevailing bad corporate image can also bring down the effectiveness of CSR (Huang et al. 2014). Good CSR practices increase the support from the society towards a company and therefore diminishes the need for tight regulation (Smith and Alexander 2013).

In difficult economic times CSR is seen as very important for the companies' ability to compete (White 2011). And CSR is seen more and more strategically important because of its

possible benefits in terms of for example influencing positive corporate image, new innovative products, attracting and maintaining staff, risk management, and better stakeholder understanding. Even though it is agreed that sustainability should be part of the core business operations and strategy, this integration is difficult because its application is often complicated and therefore not always successful.

Especially consumers out of the different stakeholder groups can reward companies that have good CSR practices and at same time punish those companies that have bad responsibility reputations (Du et al. 2010). Consumers are not only willing to buy more products or services, pay a premium or change to another brand based on a company's responsibility reputation, but they also look for employment from and invest into companies with good reputation. They also participate in word-of-mouth communication that is a strong influence in forming an opinion of a company. It is important for companies to be viewed as socially responsible, which means building a reputation that is based on commitment on social issues (Morsing et al. 2008).

Corporate reputation is formed from different factors that include product quality, innovation, investment value, people management, and CSR (Du et al. 2010). The state of corporate reputation based on past events has an impact on the effectiveness of CSR messages. Positive corporate reputation makes CSR communication more effective than negative corporate reputation, but companies with neutral reputation see the biggest improvement after CSR communication. Another factor affecting the reception of CSR communication is the CSR positioning in companies. A company that takes a risk of losing revenue when taking a stance and implementing CSR ideology in their whole business operations get a more positive response than companies that just seem to superficially participate in CSR activities. Also the truthfulness of the communication is more believed from companies that have a strong CSR positioning. Some companies even position themselves wholly in terms of CSR as creating a socially responsible brand.

CSR is no longer understood in companies just as charitable work but used for building of competitive advantage and branding (Kesavan et al. 2013). This advancement creates motives for CSR communication, as companies want to make their CSR known. Other point for CSR communication is to create interest and raise awareness towards CSR since only those that are interested in it will read information about it (Öbensedler et al. 2011). And only those that read the information can be influenced to have a positive perception of a company. Positive

perceptions are created when a consumer identifies with a company and when the CSR motives are perceived to be in active social participation and not solely in profit maximization. The perception of motives to participate in CSR is influenced by the type of the CSR activities (Lii and Lee 2012). Not all CSR activities are perceived similarly. For example cause-related marketing and sponsorships are looked at with skepticism because they are seen to be mostly related to increasing the company's bottom line. Then for example philanthropy is received less skeptically. Managerial challenge is in the creation of CSR strategies that build a brand image that is relatable and then communicating it in a compelling way.

Stakeholders know about companies' CSR activities surprisingly little (Du et al. 2010). This means that there are still improvements to be made in the CSR communication. Consumers and other stakeholders should be made more aware of the CSR activities for a company to gain stakeholder support. A challenge is presented in how to do this in a way that does not raise skepticism among the stakeholders towards the CSR messages.

2.2.2. CSR Communication

Communication is essential for any company because all sales transactions are communication between a buyer and a seller (Scarlat and Maxim 2009). Both external and internal communications are needed for a company to exist. The company specific features of CSR greatly influence its communication, including the target group, the message and the channel.

CSR communication is a central element in the relationship between a company and the society surrounding it (Vurro and Perrini 2011). The biggest actors in the business field have an incentive to talk about the CSR they practice, because it is an important part of gaining legitimacy and staying in touch with the surrounding society. The society's increasing interest towards companies' societal impacts acts as a motivation for companies to participate in CSR communication. Communication is an important element in making CSR successful and the communication needs to be structured efficiently and properly for it to reach the different target groups (Panapannan et al. 2003). This means that CSR communication is something that needs to be done with a strategy.

Companies are facing a choice of whether to communicate their CSR or not because Scandinavian consumers tend to be skeptical towards CSR communication directly from the

companies (Brønn 2013). CSR communication is however important in building a bond with stakeholders and raising awareness of the company issues. It is closely related with branding and building and maintaining of the corporate reputation. Communication can only affect the corporate image positively when it is based on the principles of credibility, accuracy and transparency. Being truthful in communication means that the company has to be able to prove its claims by facts. The messages about a company's CSR are the most credible through third-party channels and messages communicated directly by a company are less likely to be trusted. This is changing however among young consumers who are more and more acceptable to CSR messages directly from the companies (Schmeltz 2012).

CSR communication can be used to respond to a legitimacy concern or to prevent one from arising but it can also create legitimacy concerns (Morsing and Schultz 2006). This is in case the CSR communication is met with skepticism and seen as the company covering something and hence trying to distract the audience by taking their attention away from the bad practices to their good messages, or the company trying to make their bad actions approved by doing something good (Morsing and Schultz 2006). This skepticism issue raises a challenge for choosing the right channels for CSR communication. If the company pushes their CSR messages too aggressively, it may seem that the company has many problems that it needs to compensate for. Those that participate in CSR the most get criticized the most in media and those whose participation is lower also get noticed in the media less (Morsing et al. 2008). This also creates a point for being credible, accurate and transparent in the CSR communication so that the criticism would be minimized and that it could be responded to if it occurs.

The key challenges of CSR communication are bringing issues to stakeholders' attention and avoiding skepticism towards their messages. In creating a CSR communication strategy the importance is on what is communicated and how it is done in a way that is fitting to the environment a specific company operates in (Du et al. 2010). Figure 1 displays a framework of CSR communication and summarizes the points a company needs to consider when planning their CSR communication.

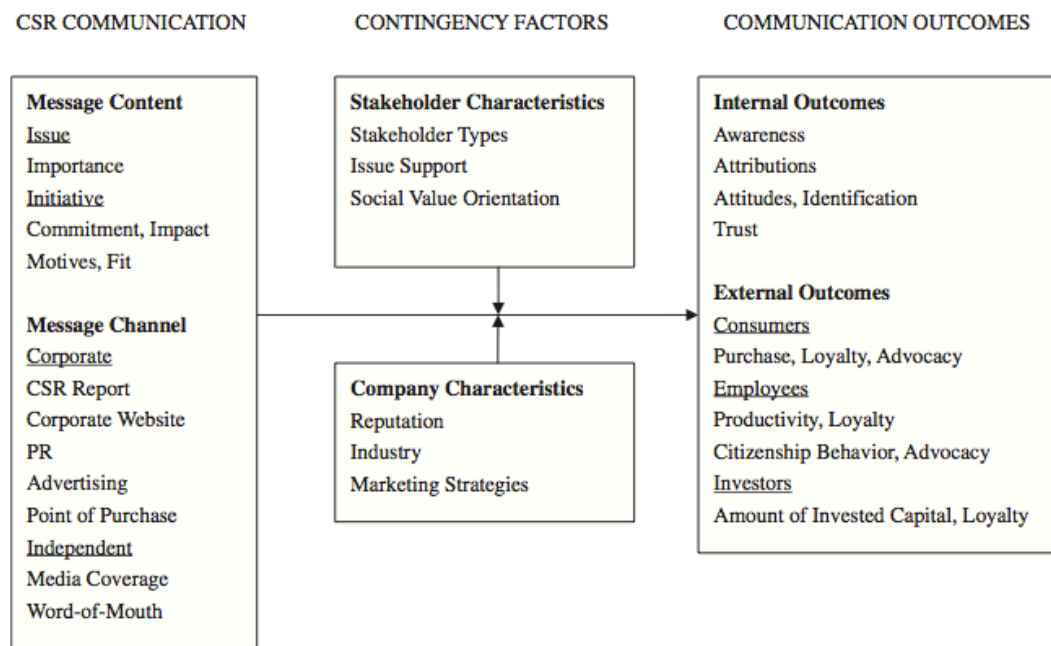


Figure 1 A framework of CSR communication (Du et al. 2010, pp. 11)

When talking about a social or environmental issue a company is participating in, they need to tell why it is an important issue to be involved in. A company should not only talk about the issue but also highlight in their communication their commitment to the issue, the impacts this specific program has, what are the motives to participate in the issue, and how does it fit to the core business of the company (Du et al. 2010). With these points skepticism towards the message is minimized.

Even though CSR needs to fit with the core business so that the stakeholders see the logic in it, sometimes communicating about why some issue is not fitting with the business may also be perceived positively because then the motives seem more sincere (Du et al. 2010).

The communication channels can be divided into those that are in the control of the company itself such as reporting, website, PR, packaging and advertising, and to those are not directly controlled by the company such as media, social media, what customers or employees say, and NGOs (Du et al. 2010). Messages through channels that are not controlled by a company are perceived to be more credible than those messages communicated directly by a company itself. Two influential groups in word-of-mouth are customers and employees. Customers can now easier get their voice heard through social media and employees are seen as a trustworthy source of information about a company. Good internal communication directed at employees is therefore encouraged.

Differing stakeholder groups have varying expectations from the company's CSR activities and they also have different demands for the kinds of information they want to receive and the channels through which they want to receive the information (Du et al. 2010). For companies that have many stakeholder groups the challenge is to answer to all of the stakeholder demands in CSR communication and to choose whom to prioritize.

The CSR issues the stakeholders know and are aware of gain better stakeholder support (Du et al. 2010). Including stakeholders into CSR planning also increases stakeholder support. Issues important to stakeholders can be investigated with surveys. Stakeholders might sometimes however be interested in issues that are not relevant for the core business and this should be taken into account when building CSR strategy.

Challenges are to make the CSR communication fitting to specific stakeholders expectations and to the core business of a company (Dawkins 2004). The different expectations are showing the business case of CSR in how it helps the company economically, showing proof for the impacts of the CSR operations in benchmarks, different indicators and cases, goals, trends and other detailed information. Then there are expectations to show how the CSR fits the business and the stakeholders. For the CSR to be credible it needs to make sense in light of the core of the business operations (Dawkins 2004). Separate functions are viewed negatively as either marketing, or as bad management because unnecessary functions are not good for the bottom line.

Credibility of the CSR communication is improved with the addition of third-party voices (Dawkins 2004). Their criticality both helps the company to improve its functions as well as makes the CSR dialogue real and not just a polished front, which is often viewed with skepticism. Stakeholders with expert interest in CSR want to see some standards such as GRI used in reporting and showing the integrated and strategic approach to CSR. In communicating for the business case of CSR it might be useful to tie it to understandable concepts like opportunities and risks as in risk management and clearly indicating with numbers the impact CSR has on the bottom line. The ability to show the impact on numbers is a challenge itself.

For large international companies a communication challenge is presented in the balancing of global, whole corporation level presentation and CSR issues related to that level and local impacts and response to the local issues (Dawkins 2004).

The length of the reports is a problem when competing for stakeholders' attention (Dawkins 2004). This means that finding creative communication ways that catch attention and are easily understandable are a competitive advantage especially since not every target group is interested in looking for this information and reading reports. Bringing the communication of CSR outside of the report to the other channels helps reach these groups.

Most consumers do not actively look for information about CSR, only a small CSR activist group does this (Dawkins 2004). Using CSR as marketing arguments can show a case for sustainability in which a customer can see a benefit as well. Marketing also brings CSR more visible than just a report does.

Current and potential employees are stakeholder groups that are interested in receiving information about CSR since it affects them to a great extent. Knowledge of CSR can attract job applicants and improve the opinions employees have of the company (Dawkins 2004). This requires both internal and external communication. In addition to being just in the receiving end of company information, employees are a very trusted source of information about a company. If employees are aware about the CSR of the company they work for, chances are that they are communicating about it further.

Having different departments such as sales, marketing, investor relations and human resources communicate about CSR makes it reach more stakeholders and makes CSR part of the day-to-day activities all over the company (Dawkins 2004). When the responsibility issues are handled all over the company, it makes it more integrated in the business, as opposed to having just one department in charge of the whole CSR communication with other departments with little knowledge of the issues.

The assumption often is that SMEs are not as good at creating CSR strategies as large companies (Baumann-Pauly et al. 2013). This is however not true. The methods of CSR differ depending on the size of a company but there are strengths in both sides. Where large companies are often better at communicating about CSR externally, SMEs are often more successful at integrating it internally within the company. The increasing trend of CSR reporting works only for larger companies, because the reporting is expensive and therefore SMEs prefer to communicate in other methods and face-to-face with their stakeholders. As smaller companies are not recognized in the media to the same extent as large companies they do not face the same pressures to develop their CSR. Larger companies have bigger impacts on their operating environments so CSR is demanded more from larger companies (Zaharia

and Zaharia 2013). A motivation for CSR in large companies is also this media presence in itself because they do not want to be covered in a negative light. Irresponsible activities have a much bigger influence on the perception of a company than responsible operations do (Lange and Washburn 2012).

2.2.3. CSR communication channels and strategies

CSR communication is becoming its own field within corporate communications. It now is the third largest budget item in corporate communications of large companies (Brønn 2013). All the traditional communication tools can be used for CSR communication, but the way the messages are perceived needs to be paid close attention to because perceived insincerity in the messages is bad for the corporate image (Vidaver-Cohen and Brønn 2015).

Companies can choose from several different communication channels for their CSR communication (Du et al. 2010). There are channels that are internal and in the control of the company, as well as external channels that are not in the company's control. These external channels include for example media and word-of-mouth, but often the high importance of employees and consumers' words in influencing opinions is forgotten. Stakeholders generally have more trust towards the external sources of CSR information. The communication that comes from the company itself can also be called direct communication and it includes everything from marketing to the corporate websites, everything the company has control over. Everything except the company itself is then an indirect communication channel. Managing to generate indirect communication about the company's CSR has high value to the company's image.

Morsing et al. (2008) say that consumers form their opinions about a company based on views of other stakeholders and not by reading the corporate CSR communication. This is different for b2b customers who do read company communication. Companies should utilize both indirect and direct CSR communication simultaneously to reach both type of target groups.

Companies need to balance in between the interests of different stakeholder groups (Strand 2015). Therefore analyzing the different interests and how to deal with them becomes strategy for a business. The stakeholders' interest in what the company is doing and how it is affecting its environment puts pressure on companies to investigate their own activities, to publish this information and to prepare for different scenarios. Different aspects of CSR are important in

different industries and the relevance of CSR activities is different to different kinds of stakeholder groups (Vidaver-Cohen and Brønn 2015).

In CSR communication companies need to consider two types of stakeholder groups. First, those that actively look for information about companies' CSR are opinion-leader audiences (Du et al. 2010). They are also interested in the business case of CSR e.g. how is the company benefiting from its CSR functions. This group includes press, investors and different NGOs etc. Another group is comprised of the general public who is not actively looking for CSR information about companies. The general public relies more on the word-of-mouth and information through independent sources and is more interested in the social rather than business aspect of the CSR activities. This means that companies need to identify how and what information to communicate to these different groups.

Morsing and Schultz (2006) write about three CSR communication models with stakeholders. They are stakeholder information strategy, the stakeholder response strategy and the stakeholder involvement strategy.

The stakeholder information strategy means one-way communication from the company to the stakeholders (Morsing and Schultz 2006). It is more talking than listening. Sharing information in this model is done through production of material, news and press releases for the media. The power of stakeholders is assumed in the form of purchasing power as consumers. The stakeholders can use this power in different forms such as compliments, boycotting, brand loyalty, protests or attacks. To gain support and positive purchasing power of consumers companies must inform stakeholders about their good intentions. The focus is on effective communication of information because it is assumed that this guarantees the creation of positive support of stakeholders.

The stakeholder response strategy consists of two-way communication but it is unbalanced because the corporation does not change itself based on the messages it gets from its stakeholders but it rather aims at changing the behavior and opinions of the public (Morsing and Schultz 2006). The power of stakeholders is acknowledged but they are seen as passive in communication. The communication from the stakeholders is seen more as feedback of what the stakeholders tolerate and accept from the company. The company has to involve stakeholders by making decisions and acting in a way that is seen as relevant to the stakeholders because the company needs acceptance from external sources. The relevance is often assessed through some sort of surveys. The involvement of stakeholders is rather

responsive than proactive in this model. The risk in this communication strategy is that the company will be only strengthening its own identity because it is getting the type of answers it is looking for through the design of surveys and it will end up repeating its own views rather than learning.

The third model, the stakeholder involvement strategy is two-way communication in a form of dialogue in which both participants are demanding change from each other and in the best case scenario both participants also change in response to the messages (Morsing and Schultz 2006). In addition to just surveying stakeholder expectations, the stakeholders have to be included actively in the dialogue so that the company can develop its CSR strategy. The dialogue has to be maintained systematically and it needs to be continuous, so that the CSR activities are up to date and that stakeholders can feel that they are truly included in the process. The goal of this two-way dialogue is to create common consensus or an agreement that is fit or acceptance. Dialogue can be genuinely or superficially maintained. Genuine dialogue should of course be the aim because as with all the superficial activities in CSR, they tend to be revealed in a negative light at one point or another.

Companies have a need to develop two-way communication because one-way communication, although also necessary, is not enough for effective CSR communication (Morsing and Schultz 2006). One-way communication from the company to the stakeholders in which the truth of the message is not relevant is not appropriate for CSR communication.

Managers might be tempted to participate in CSR activities in areas they themselves feel close to and have pride in without concern for the stakeholders' opinions because being involved in CSR often means personal moral conviction from the managers (Morsing and Schultz 2006). There is a big risk that managers start putting out information that they are personally proud of and feel important and think that this is what the stakeholders also want to hear. In this case market or customer satisfaction surveys easily become tools for the managers to get answers that repeat their own views. To prevent this self-fulfilling prophecy, there needs to be close cooperation with the different stakeholder groups so that important aspects and issues of CSR that impact the reputation and legitimacy of a company are revealed. The likelihood of positive identification with a company increases when stakeholder groups are invited to develop CSR messages instead of a company feeding their own thoughts. European Sustainability Reporting Awards also emphasizes stakeholder relations as criteria for their awards.

Companies should not be afraid of critical public discussions of their CSR because it makes the whole process more genuine and it provides useful information about what is not appreciated and what is viewed in a way that was not the intention (Morsing and Schultz 2006). Criticism ought to be taken as a chance for development.

The inside-out approach to CSR prioritizes employees' support before communicating about CSR externally (Morsing et al. 2008). The foundation for accurate CSR communication is implementing it firmly at an organizational level. In order to ensure the support at the organizational level, it is important that employees are involved. If the employees are not committed to the CSR in the organization, its communication is viewed only as rhetoric of the management. In the inside-out approach the most important stakeholders are the employees. So CSR communication should be firstly concerned with the issues that are related to the employees. Secondly importance is given to issues relating to local communities. Only after these two, are national and international stakeholder issues covered.

Expert CSR communication process follows a thought that directly communicating to consumers or public is not a proficient way to communicate about CSR (Morsing et al. 2008). It is better to do it to a group of CSR experts. This expert group represents stakeholders that already know about and have an understanding of the CSR that the company is doing. They might even be the company's partners in its CSR strategy.

Endorsed CSR communication process is communicating to the consumers and the public indirectly through a so-called elite group that then forwards a positive message about the organization's CSR to the other stakeholders (Morsing et al. 2008). The main idea behind this method is not to appear as self-righteous and promoting only the company's goals in CSR in the public's view. The media and the employees are the most important stakeholders in the CSR communication. Employees talking to the media about the corporate CSR benefit the company in two ways. It strengthens the employees' commitment to the company's CSR and conveys a message about this commitment to the media. This makes the company to seem more socially committed and its CSR message more trusted, as it would be viewed compared to direct managerial communication. In both expert and endorsed CSR communication the expert groups have to think that the information is interesting enough for them to communicate it further (Morsing et al. 2008).

There are also opposing views that dialogue with stakeholder groups can be taking a lot of time and financial resources while leading to inefficient activities that are not bringing any added value to the company (Morsing and Schultz 2006).

Different stakeholders should come into consensus about the CSR a company is going to practice because a company can really only have one CSR strategy (Lozano and Arenas 2011). But finding a consensus among different stakeholders can be a difficult task because of different views these stakeholders hold. Different stakeholder groups have different influence, legitimacy and their claims vary in importance and urgency. In a dialogue, processes and assumptions become more important than the actual outcomes, so those that have a voice in a dialogue become the key participants. Even though multistakeholder dialogue is emphasized in CSR thinking, it seems to be that different participants would want private discussions with other participants instead of discussing all together. This leads to competition over importance and power to influence. Legitimacy of different stakeholder groups is a key issue in the multistakeholder dialogue (Lozano and Arenas 2011). The different stakeholder groups have misunderstandings and mistrust between each other, which makes the dialogue hard. In order to have meaningful multistakeholder dialogue that would lead to common agendas, trust creation is important and for this getting over the stereotypes of other participants is crucial.

NGOs' role in CSR differs a lot in their own view and in the view of others (Lozanos and Arenas 2011). NGOs see themselves as societies watchdogs but their legitimacy to be demanding change is questioned by other parties. Also NGOs do not often themselves fulfill the demands they are putting on companies. For labor unions the distinction between internal and external CSR is important. They are interested in internal CSR since employees are their concern.

Vurro and Perrini (2011) talk about how companies' stakeholder orientation is like a cycle of identifying, engaging and monitoring the stakeholders. Identifying the stakeholders is crucial for creating communication that is informative. Without stakeholder identification and engagement it would be impossible to formulate the corporation's activities to match stakeholder expectations. Monitoring makes this matching of activities with expectations a continuous process, which enables a company stay up to date to change when needed. All of these three processes enable to avoid leaving out important stakeholders or including unnecessary stakeholders, the creation of common goals, and the production of indicators that actually tell something and therefore enable the creation of a report. Through continuous

monitoring of stakeholders companies can form functional CSR ad reporting systems that meet the stakeholder expectations, get feedback on their performance, and in this way stay on the wanted course.

The young consumers of today grew up with the Internet and are used to communicating constantly to all corners of the world. They know how to use the Internet as an information source (Schmeltz 2012). Companies should be innovative in their CSR communication and learn to take advantage of online presence. Communication on company web sites however works only if people go there to look for information, and at their current state many of the corporate websites are not very interactive as they should be.

The Internet and social media have made the existence of many communicators simultaneously possible (Cappriotti 2011). Online all voices have the possibility of being equally powerful. This is something that companies also need to consider in their communication strategies. But instead of fighting with the different other speakers, they should embrace interactivity because of the increased credibility it brings to the messages a company is trying to communicate. Also the loosening of control in what is said about the company can be argued to be a good thing, because companies want to avoid negative messages and this makes companies do better because bad actions are more likely to be revealed when there is less control over the messages.

Communicating and having an online presence is increasingly important for companies as people are getting more and more used to online communication (Scarlat and Maxim 2009). Corporate communication needs to respond to the communication trends in the society. The Internet usage penetration rate was 94% in Finland in 2014 according to the CIA World Factbook. As almost everyone in Finland is connected online, the Finnish companies ought to do the same and they do. It takes fewer resources to possibly reach a larger audience online than in other channels but it does not come without its challenges (Scarlat and Maxim 2009). As in all written communication compared to face-to-face communication, it is more difficult to ensure that the message is received the way it was intended to when the reader does not necessarily even read everything that was written. So there is challenge in avoiding misunderstandings of the messages. Online communication requires also a lot of work in preparing compelling messages, because communication online is a lot about the reader's decision-making (Scarlat and Maxim 2009). What do they choose to click and what information they choose to look for and what do they choose to read.

Communication on the Internet has created a new freedom for everyone to both share and find information (Scarlat and Maxim 2009). People are no longer restricted to having access to only to the information that communication experts find important to publish. Even though communication is no longer so restricted, media still has a great ability to mold perceptions and attitudes.

Where company websites are a direct and company controlled communication channel, social media is an indirect channel that is out of the control of the company (Lee et al. 2013).

Messages in indirect channels are perceived to be more credible than in direct channels.

Whether it being positive or negative messages in social media, they can spread fast and be very influential in shaping attitudes towards a company. This means that responsible companies have a chance to participate in wider online presence because they do not have to be afraid of negative publicity in social media. Bigger online presence increases the possibilities for positive publicity. This is something that irresponsible companies cannot utilize to the same extent. This creates another motivation to not just participate in CSR but to manage the whole business operations responsibly. There are so many communicators out there now that companies that are not genuine or truthful are easily exposed.

The Internet has provided new ways for communication to develop. One example of this is interactivity with the reader. Interactive CSR communication is able to improve the corporate image as it helps the reader to identify with a company (Eberly et al. 2013). Identification with a company may increase positive word-of-mouth of the company. Interactivity in communication can also be seen troubling because it means that a company will lose some control and that it could be used against a company. At the same time differing voices increase the credibility of the communications as a whole. This reflects positively to the corporate image too. Although negative messages are more influential than positive messages, the lack of negative reviews also decreases credibility. At the same time negative word-of-mouth is less influential than positive word-of-mouth (Eberly et al. 2013). Interactivity is a form of two-way communication that is needed to prove that a company is listening to its stakeholders. When a company manages to communicate in effective, credible and convincing way about its CSR, it is already reducing negative responses.

2.3. Sustainability reporting

Third-party verified sustainability reports are one way to show stakeholders that a company is doing what it says it's doing. Hard numbers are now commonly used as indicators in what traditionally has been a soft area. In reporting about sustainability, too big focus on performance measurement might not respond to the key concerns of stakeholders (Herzig and Schaltegger 2011). Therefore it is important to include different types of information in reports, not just numbers. But the reports easily become too big when too many groups are targeted. There needs to be focus to keep the reporting compact enough.

Critique for sustainability reporting says that sustainability accounting is already limited by its own nature as a soft area (Herzig and Schaltegger 2011). And there is a challenge to evaluating all the actual social and environmental impacts a company has. Desired reader groups are not always reached because it also takes stakeholders' resources to access and go through all the material in the reports. There are still only a limited number of studies done on how stakeholders receive and what are their thoughts towards sustainability disclosure practices. In total SMEs take a large sum of the environmental and social impacts companies have, whereas large companies of course present single biggest impacts on environment and society but sustainability reporting remains still more common among large companies, who have more resources for it, than among SMEs because it is too expensive for them.

Sustainability reporting is challenging because sustainability issues vary so much between industries and companies. The relevant sustainability issues to a company depend on the business model, what and how much resources they use, societal impacts, and competitive strategies (Brun and Thornam 2013).

Companies get external verification for their reports to increase the reports' reliability (Chiu 2010). Reliable reports reflect a good image of successful CSR to customers, partners, investors, and lenders. Not all of those that produce sustainability reports get them externally verified. In 2010 only 22% of the sustainability reports had assurance in Finland (Brun and Thornam 2013). The lack of assurance diminishes the use of them for investors.

Large part of CSR activities need to be explained and described in a narrative way and their measurement can be challenging (Chiu 2010). Some aspects in CSR reports can be measured quantitatively or qualitatively such as CO₂ emissions, waste disposal, employee turnover and quality of working conditions. Challenges in the measurements make the comparison of different companies' reports difficult. Standardization of these reports is not easy as there are

so many factors that make them individual to a specific company. At the same time if they are standardized too much there is danger that they would all look the same and lack the actual critical issues that each company faces in CSR. Standardization might make the reports too superficial. CSR reports also get critique for having a focus only on the stakeholders that are engaged closely with a company. It would be good if companies could provide stakeholder reports that are objective. It would them to prioritize stakeholder groups as well. Criticism for CSR reporting goes for them being too individual, selective and subjective.

CSR reporting despite all of it challenges has the ability to really improve a company's CSR. A company has to evaluate their own activities when preparing information for the report, which gives them valuable insight into management of CSR. Also ratings of CSR reports have especially impact on poorly rated companies because bad ratings are not good for corporate image (Chiu 2010). Companies with bad ratings need to make changes to improve their ratings and this improves their CSR as a whole. Reporting standards, management tools and awards, such as ISO management systems, GRI reporting guidelines, and sustainability awards can bring attention to CSR and encourage development of CSR activities and improve transparency (Steurer 2010).

The longer a company has practiced CSR activities the more credible it is seen to be (Schmeltz 2012). This implicates that continuous and visible CSR communication benefits the company. There is however skepticism towards CSR that seems to be done only to benefit the company, but even then there is still a positive view towards the CSR activities in general. It shows that a fear of misunderstandings or seeming to be bragging or greenwashing should not be reasons to not communicate about CSR at all. Companies should always tell about their CSR, at least if they have the facts to back up their clear claims. If companies wish to capture the young people who are the consumers and employees of the future, they should not be afraid of direct communication of their CSR activities.

According to reputation surveys in 2005 there seems to be a common opinion in Scandinavia that corporations should be responsible for more than just their shareholders (Morsing and Schultz 2006).

2.4. CSR in Finland and Nordics

Although not being included in the formal definition of Scandinavia, Finland is often included in it in discussions for example relating to CSR (Strand et al. 2015). In developing their

welfare states, the Nordics understood the importance of involving businesses into solving social issues (Albareda et al. 2007). In these societies companies among other actors have accepted the role of being part of building an inclusive society. This commitment makes government promotions of a fairer society everybody's business. This partnership model of public policy governance described by Albareda et al. (2007), where cooperation of businesses and the governments is seen as a positive aspect in designing and implementing of CSR public policies, is implemented in the Nordics and in the Netherlands. These countries also have CSR disclosure policies in place to achieve the transparency ideology that is included in the CSR thinking. And an example of the policies that go beyond regulations for reporting are product-labeling requirements. The cooperation in policy creation would not be possible without a society's trust in government and high regard for negotiation and compromise.

All the Scandinavian countries perform well on different sustainability indexes such as the Sustainability-adjusted Global Competitiveness Index published by the World Economic Forum, Social Progress Index, the Global Sustainability Competitiveness Index and Transparency International Corruption Perceptions Index (Strand et al. 2015). Scandinavian companies are also well presented on indexes such as Dow Jones Sustainability Index and the Global 100 Index. Strand et al. (2015) conclude this good performance on different indexes as an indication of Scandinavian countries being leaders in solid performance in both sustainability and CSR.

The Scandinavian governments are encouraging responsible business activities with legislation but also the societies are demanding good business conduct for example through strong labor unions, and cultural factors that affect self-regulation of the companies and encourage them to go beyond the legal requirements (Strand et al. 2015).

Porter and Kramer (2011) talk about the roots of shared value creation being in Scandinavia. Creation of shared value is close to the idea of stakeholder engagement. Strand et al. (2015) talk about findings that in Scandinavia the biggest predictors of stakeholder support as well as corporate reputation are how the company's CSR performance is viewed. So the stakeholder support is seen as a result of CSR achievements in Scandinavia as opposed to CSR achievements being a result of stakeholder engagement in other countries.

Cultural factors in Scandinavia support responsible business operations already on the management level (Strand et al. 2015). "Scandinavian management is depicted as

encouraging cooperation, consensus building, participation, power sharing, consideration of the well being of stakeholders beyond just shareholders or some narrowly defined constituency, humility, and trustworthiness (Strand et al. 2015, pp. 12)”. Scandinavian countries are also viewed as having feminine cultural dimensions, which include cooperation, trust building with stakeholders, conflict solving through compromise and negotiation, and considerations of quality of life. All of these qualities support stakeholder engagement and good corporate citizenship. Those countries that have a tendency to be more stakeholder oriented as a society have companies that are also more concerned about disclosing CSR information (Van der Laan Smith et al. 2005). Strand et al. (2015) mention how Scandinavian companies are accustomed to doing and acting good in consideration towards the society but not so used to talking about it, which raises a need for development in CSR communication.

Panapannan et al. (2003) bring out cultural elements in Finland that should be used in advantage in CSR management in Finnish companies. These elements are no acceptance for corruption, favorable thinking of globalization, respect for regulations and laws, moral concerns, and engineering mindset. Panapannan et al. (2003) found out that employee aspects of CSR are well handled in Finland partly because the large coverage of legislation on the issue and also because of the orientation in the local culture.

Both Vidaver-Cohen and Brønn (2015) and Strand et al. (2015) say that in Scandinavia CSR is moving from implicit to explicit CSR for some companies. The shift towards more explicit CSR in Europe concerns large companies more than SMEs. Implicit CSR means a formal approach to CSR usually guided by legal or other requirements (Matten and Moon 2008). Explicit CSR is social and business case in CSR that happens on voluntary basis. One explanation of the reason for implicit CSR being more prevalent in Europe and explicit CSR more prevalent in the USA is in the accepted role of government (Matten and Moon 2008). There can be seen two directions of CSR along the implicit-explicit CSR views in the Nordics (Vidaver-Cohen and Brønn 2015). In Finland and Denmark companies can be seen to think that CSR can be used as a competitive advantage and in Norway and Sweden CSR is more of a governing tool in areas where global regulation is missing. Although the approach to CSR differs to some degree in Scandinavian countries and companies, CSR still is viewed to be at a high level in all of Scandinavia in comparison to other parts of the world.

FIBS Sustainability Survey (2016) concluded that customers, investors and owners are of increasing importance as drivers for CR activities in Finnish companies. In 2009

(Yrityskulttuuri) corporate culture survey in Finland only one quarter of the respondents felt that responsible business operations would increase the interest of investors, so there has been a change in this view in the past few years. This year the three biggest reasons to participate in CR for these Finnish companies are ‘Safeguarding future license to operate’, ‘Sustainability is the starting point for our business’ and ‘Construction of corporate image’ (FIBS 2016). The three biggest benefits of CR are seen to be brand building, increasing sales and cost savings. The results of the FIBS (2016) survey show that the biggest challenges in CR for companies are supply chain management, CR communications and brand building, and employee satisfaction and well-being. In managing CR the most challenging issues were found to be integration to business and how to measure the impacts of sustainability.

3. Research Methods

This chapter explains the research methods used in this thesis and gives justifications for the choice of these methods in light of the research objective and the phenomena under study.

The chapter also describes how the data was collected and analyzed.

3.1. Research objective

The research objective of this thesis is to get an understanding through a case study of how four large Finnish companies view CSR communication and its challenges.

This case study is not a comparative study but rather investigates similarities in opinions and views to issues within CSR communication such as stakeholder engagement, communication channels, reporting, and corporate image from the company perspectives.

The research questions are:

- How four, large Finnish companies view CSR communications and its challenges: CSR communication channels, sustainability reporting, and stakeholder engagement;
- How do they communicate their CSR through one communication channel – their corporate websites?

3.2. Research philosophy

On the ontological level of research philosophy this research follows relativism because relativism assumes that there are many truths and that these truths depend on the perspective they are viewed from (Easterby-Smith et al. 2012). This approach fits the research objective that is to see how the studied companies view certain CSR communication challenges.

In the epistemology of research philosophy this research falls under social constructionism. Social constructionism investigates in how people understand the world and share these understandings (Easterby-Smith et al. 2012). This approach fits well with research about communication. The assumption in this research is that there are different views about the importance of CSR communication and different opinions on how to do it. According to Easterby-Smith et al. (2012, pp. 24) in a social constructionist research the research is involved in the issue at hand, the motivation of the study is in people's interest in the issue, the objective of the research is to produce more understanding of the studied issue, themes are emerging from the data, and small amount of cases. As the topic of this thesis is CSR

communication the author is involved in the issue as a stakeholder that is also in communication with companies, there is interest towards the issue because CSR communication is a key matter in the relationship between a company and a society (Vurro and Perrini 2011), and the research objective is to find out companies understandings within the issue of CSR communication. The research develops through the gathering of data from where the themes are depicted. The research is conducted with a small case number, and the cases are chosen based on certain criteria.

3.3. Research design

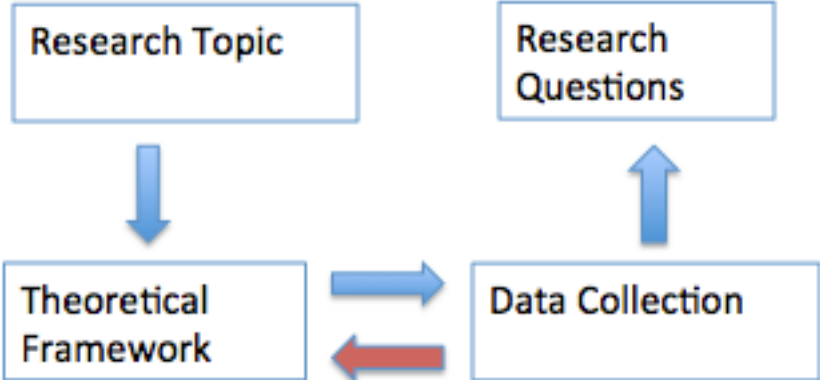


Figure 2 Research design process, by the author

The data was gathered through interviews with questions that were formulated based on the initial literature review. The questions were open-ended questions so that different views and new themes would be able to emerge in the interviews because CSR issues are highly individual to a specific company. Some theoretical starting point was still needed to guide the conversation in the interviews.

After the data collection, the research question was restated to reflect the emergent themes from the interviews and the theoretical framework was adjusted accordingly. This was done so that the company views of the challenges would be represented and that the research questions would not be biased by the authors views.

The interviews were coded by identifying CSR communication themes appearing in the responses: stakeholder engagement, CSR communication strategies and channels, CSR reporting, corporate image, and development and trends. The results chapter presents the data in these five themes. Quotes are presented to illustrate research findings. As the interviews were conducted in Finnish, the quotes are free translations by the author.

The analysis was conducted as a narrative analysis, which is suitable for analyzing data that comes from interviews, websites and company's text material and that provide understanding of corporate strategy and development (Easterby-Smith et al. 2012). Narrative analysis is used in research, which has an objective to get overviews of phenomena in terms of opinions, attitudes, actions and meanings. Since the objective of this research is to produce such overview of CSR communication phenomena, narrative analysis is a suitable method to be used.

The results were analyzed within the same themes in which the results were presented: stakeholder engagement, CSR communication strategies and channels, CSR reporting, corporate image, and development and trends. Results within these themes were discussed in the light of the theoretical framework.

Reliability for the research was brought by using multiple theories in the analysis of the results and several sources of data: interviews, websites, reports (Easterby-Smith et al. 2012).

3.4. Qualitative case study method

Case study is a method used to investigate in depth one, or in this case small number of companies (Easterby-Smith et al. 2012). The drawback with case study is that it does not usually provide generalizations to any larger group. The same limitation is present in this thesis. Qualitative method was used because it was important to keep openness in the questions so that the respondents can show their opinions and meanings of CSR, which is not the same from company to company.

The suitability of case study for this research is in that case study is focused and provides a thorough overview of an issue (Easterby-Smith et al. 2012). This research is aiming to produce a comprehensive overview of CSR communication challenges from the company perspective. The addition of multiple cases instead of one provides a bit broader overview and can possible show also deviation within the context of the case study (Easterby-Smith et al.

2012). Multiple cases were used in this research also to gain a bit broader perspective than from just one case, but while still keeping the research focused.

3.5. Data collection

This master thesis is built on qualitative data from in-depth, semi-structured interviews with managers in four large Finnish corporations: Stora Enso, Metso, Kesko and Outokumpu. The four companies that participated in the interviews represent three different sectors: Stora Enso in paper products, Kesko in trading sector, and Metso and Outokumpu in industrial machinery. The companies are all listed on Nasdaq OMX Helsinki.

The cases of the research consist of four companies that were chosen based on a certain criteria, so the sampling strategy was purposeful. These companies were chosen for the case study because the Nordics present an interesting case for CSR as they are often referred to as one of the most advanced in the field of CSR (Strand et al. 2015). Because of the nationality of the author being Finnish, choosing Finnish companies gives the opportunity to conduct the interviews in both parties' native language. This is important when investigating people's understandings and communication. Therefore Finnish companies were chosen for the case study. The companies needed to be participating in CSR reporting, so that they have a CSR strategy and can therefore provide their views on a topic they know. They should be publicly listed and large companies, because large companies are more likely to present sustainability and corporate responsibility matters on their websites than small companies (Baumann-Pauly 2013). The corporate websites were used for secondary data collection. After this criteria companies in different industries that showed sustainability contacts on their websites were contacted. Out of the contacted companies four agreed to an interview within the timeframe of the thesis writing.

The primary data was collected through semi-structured interviews over the phone and email. The interview guide can be viewed in the Appendix. The questions were open-ended questions. The interview guide was prepared based on the theoretical framework.

Open-ended questions are suitable for finding out opinions, because they let the respondent express him or herself (Easterby-Smith et al. 2012). Semi-structured interview guides are good at keeping direction in the research topic but not restricting addition of related or otherwise interesting issues that might come up in the interviews (Easterby-Smith et al. 2012).

Since CSR issues are highly individual to a specific company, it was important to keep the questions open so that the individual views are detected in the interviews.

Phone and email interviews were appropriate methods for the data collection because they are easier to organize than physical meetings, so it is easier to get in touch with the right people (Easterby-Smith et al. 2012). The respondents were also available for additional questions after the first interview.

The questions were sent to all respondents before the interview took place. One employee from each company was interviewed. Two respondents replied through email and two respondents replied through phone interviews.

The interviews were conducted in Finnish and the quotes present in this study are free translations made by the author.

The respondents were offered anonymity. Since anonymity was requested, all of the responses were treated anonymously. In the thesis the respondents are referred to as respondent A, B, C and D. Only information publicly available on the corporate websites is mentioned with the company name.

The respondents through phone interviews were given a chance to review their responses before using the data in the thesis.

Secondary data was gathered from the companies' sustainability reports to support and add to the information from the interviews. Another secondary source were the corporate websites that were used as an example of a communication channel that the companies use for CSR communication. For companies the company website is the main communication tool over which they have complete control (Lee et al. 2013). The company websites are also an official look at a company's CSR as a whole regarding all of its stakeholders (Wanderley et al. 2008).

This research did not analyze the contents of the sustainability reports available on the websites or contents on the websites. It provides a case study of communication ways on these corporate websites.

3.6. Limitations

Limitations to this study come from the lack of multiple perspectives. As in all communications, there is always more than one party, so this research cannot give a whole

picture of the complete communication process since it only investigates the company perspective.

The companies studied are not from the same industry and small number of cases does not make the results generalizable to any larger group. The results are to be understood in the context of the cases.

4.0 Results

The results are presented as a division to five themes: stakeholder engagement, CSR communication channels and methods, CSR reporting, corporate image, and development and trends. These were the themes that stood out in the interviews and also reflect the theoretical framework presented in chapter 2. Stakeholder engagement is a central element in CSR strategy development and also guides the CSR communication needs. The channels and methods used are influenced by the stakeholders and their demands, but also by the company needs. CSR reporting is a big effort that large companies prepare as a part of their CSR strategy and communication but it comes with specific challenges, so looking at it separately from the other channels is interesting. The communication choices have an impact on one CSR benefit, the corporate image. The development and trends give views for the future direction in the field of CSR communication.

4.1. Stakeholder engagement

There are many stakeholder groups for CSR communication in the studied companies. The target groups that all the respondents mentioned in the interviews are customers, investors, and media. Employees are also an important target group because they have an interest to what the company they work for is like. The reports are targeted to multiple groups: investors, analysts, ratings, experts, NGOs, partners, media, research, employees, customers etc. The corporate websites are targeted for everyone who visits these sites, anyone who is interested in them as a company, one respondent says.

“Employees are a big group to whom we want to communicate about who we are as a company. It is of course important for employees to be informed about these sustainable development issues because the issues also concern them and it is important for them that certain issues are considered in our operations. (Respondent B)”

The wish common among the respondents is of course that their communication would reach all the targeted groups and that the communication would be influential. Some hopes for improvements were shared. One respondent elaborated that there is always something to improve in media reach. Journalists are critical, busy and make choices in things they see worth noting, so it is not always realistic to hope that they would have the time to familiarize themselves with all the annual reports and press releases. One respondent mentioned that they would want to reach NGOs better because some of them do not have proper knowledge of

their industry and are biased by their own opinions. Another respondent said that they often have additional dialogue with NGOs because their interest in some specific issues is more than what the company communicates. One respondent said that they reach experts well but that they would want their customers and potential employees to read their communication even more. When communicating to the public, people sometimes have strong prejudice, which makes influencing them difficult as strong prejudice weighs more than its new contradicting information. On the other hand it was mentioned that customer and investor satisfaction can be measured with surveys, so matching these target groups' communication needs is easier through this feedback process.

Stakeholder expectations are followed through different feedback channels. Customer satisfaction surveys, dialogues with NGOs, investor and owner meetings, and meetings with journalists were examples mentioned in the interviews.

In the reports available on the corporate websites the companies explain their stakeholder engagement. Feedback from stakeholders is gathered systematically through structured and flexible channels such as surveys, customer feedback, cooperation with different organizations and customers, investor meetings, employee performance and development reviews, organized and emergent dialogues with different stakeholder groups, and formal grievance channels etc. Especially customer feedback is followed systematically in structured feedback channels. Materiality assessments are presented on the reports. These assessments show the importance of key responsibility issues to both the company and its stakeholders and how they match each other. The results are gathered through surveys and examples on how some actions have been changed based on the survey responses, are also presented. In addition to the policies and statements, information of how they communicate in practice with different stakeholder groups and how they respond to their expectations are provided in different forms.

Stakeholder engagement is present on the corporate websites in the form of interaction opportunities. All of the companies provided at least one sustainability contact information on their websites. Two of the companies provided contact information for more than one person. All of the contact details included clear job titles and phone numbers and email addresses. Two companies also had headshots next to the contact information. Two of the companies also clearly indicated channels for reporting misconducts and violations.

One way visitors can interact with each other on the corporate websites is comment sections three of the companies have on their blogs. One of the company blogs also welcomes everybody to send their writings to be possibly published on the blog. All of the companies have social media links on their websites. This is another online interaction method used. One of the companies has a twitter feed related to responsibility issues on their responsibility section of the corporate website.

Some stakeholder groups are experts in the field of CR and are critical towards companies' CSR communication and ask more questions, according to one respondent. For example there are NGOs that are experts in human and labor rights and environmental issues, then there are investors that are very familiar with CR work and reporting and they compare companies so they know the CR field, and then there are customers that are very ambitious in governing their supply chains, setting the corporate responsibility standards very high and have high demands for their suppliers.

The push towards developing sustainability and communicating about it is also coming from the media according to one respondent. Nordic media follows companies closer in terms of CR issues than in some other countries in this respondent's opinion. Owners were also mentioned to be demanding CR communication. Motives for responsibility that came up in the interviews include telling stakeholders about the company's operations, products and services, corporate image, media, general assembling of stakeholders and responsibility facts, and owner base and customers that push for responsibility. From the corporate websites motives for corporate responsibility can be detected to include corporate values, value creation, long-term strategy, improved performance, and bringing well-being to all the company stakeholders.

4.2. Communication channels and strategies

CSR is communicated through multiple channels. The aim is to use channels in which different target groups are reached. The channels mentioned by the respondents in the interviews include annual reports, websites, social media, internal sites, blogs, customer materials, sales materials and investor information. Reporting is viewed as a separate effort from the other channels of communication but issues from the report are brought up in the other communication channels, for example in social media and issues from reports are featured on the websites. Otherwise communicating about responsibility is not generally

separated from other communication. It is part of the business strategies and communicated alongside issues that it is related to. Responsibility issues are covered in media communication, investor communication, sales/marketing communication, and employee communication. Responsibility impacts are communicated and questions answered also alongside important news.

All of the respondents use responsibility or sustainability as marketing arguments. Responsibility arguments are competitive advantages for some products that can also be used in marketing. For example energy efficiency, safety, recyclability, innovations exceeding legal requirements and domestic products were mentioned as responsibility arguments that bring competitive advantage and can be used in marketing and to some extent also in advertising. Responsibility arguments are not used as stand alone marketing but as they are a part of company operations or product characteristics they appear there among other marketing communication. Communication of responsibility is also considered an integrated part of all corporate communications, as it is part of corporate strategies and corporate brands. So CSR communication is not in all cases separate from other communication.

“We don’t separate communication and responsibility communication because responsibility is such a central part of our operations that these two cannot be separated. As responsibility is part of our operations as a whole we don’t separately decide to use or not to use responsibility as a marketing argument. It is present in all of our communication for example in our marketing of domestic, local, good quality and safe products and services. (Respondent C)”

“Yes we have responsibility arguments in marketing quite a lot actually there among others, so not just them alone. For our customers factors like energy efficiency and water savings are essential points, so we have many of these kinds of efficiency arguments. In addition to these efficiency arguments there are safety arguments and if we have innovations that provide standards beyond legal requirements. (Respondent B)”

In the interviews methods mentioned to avoid skeptic or critical responses to CSR communication were to keep the messages fact-based with proof from tests and calculations, and keeping the communication structured and clear. In case skepticism is experienced, it is handled case specifically and by fixing misunderstandings. There is often additional dialogue with stakeholders when they ask more questions.

“In our business we have to be careful in what we say and promise to our customers. We have to be able to provide proof for our statements. We can’t be as flashy in our statements as some

consumer brands. Our claims about our technology are based on facts, tests and calculations, so we don't go claiming our customers that something is more energy efficient if it doesn't have any fact base to it. So maybe skepticism doesn't really concern our industry at least not in a large scale. (Respondent B)"

Most of the respondents mentioned their websites as an important communication channel in the interviews. All of the four companies provide extensive amount of information about their corporate responsibility on their websites. Many PDF-files that provide the complete policies and strategies, and performance are available for download. Different methods to present the information include text, pictures, color themes, clickable text boxes, figures, charts videos, blogs, news sections, and social media links. Figure 3 shows the presence of videos and colored textbox presentation style from Kesko's website.

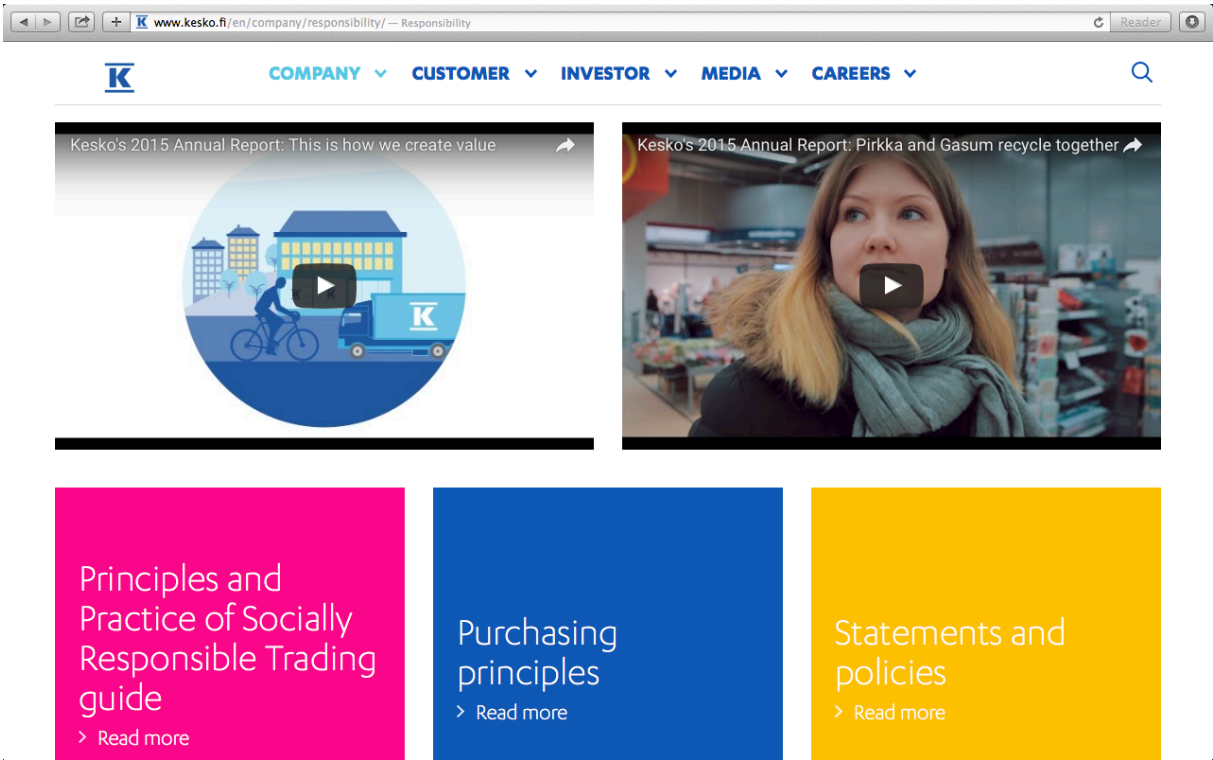


Figure 3 Visual features on corporate website, source: www.kesko.com (homepage)

Three of the companies have headings visible on the front page directing the user to the sustainability information as can be seen in figure 4. One company has the heading under 'Company' heading on the front page. Three of the companies use the heading sustainability

on the websites and one company uses the heading responsibility. Subheadings guide the reader to more specific topics.

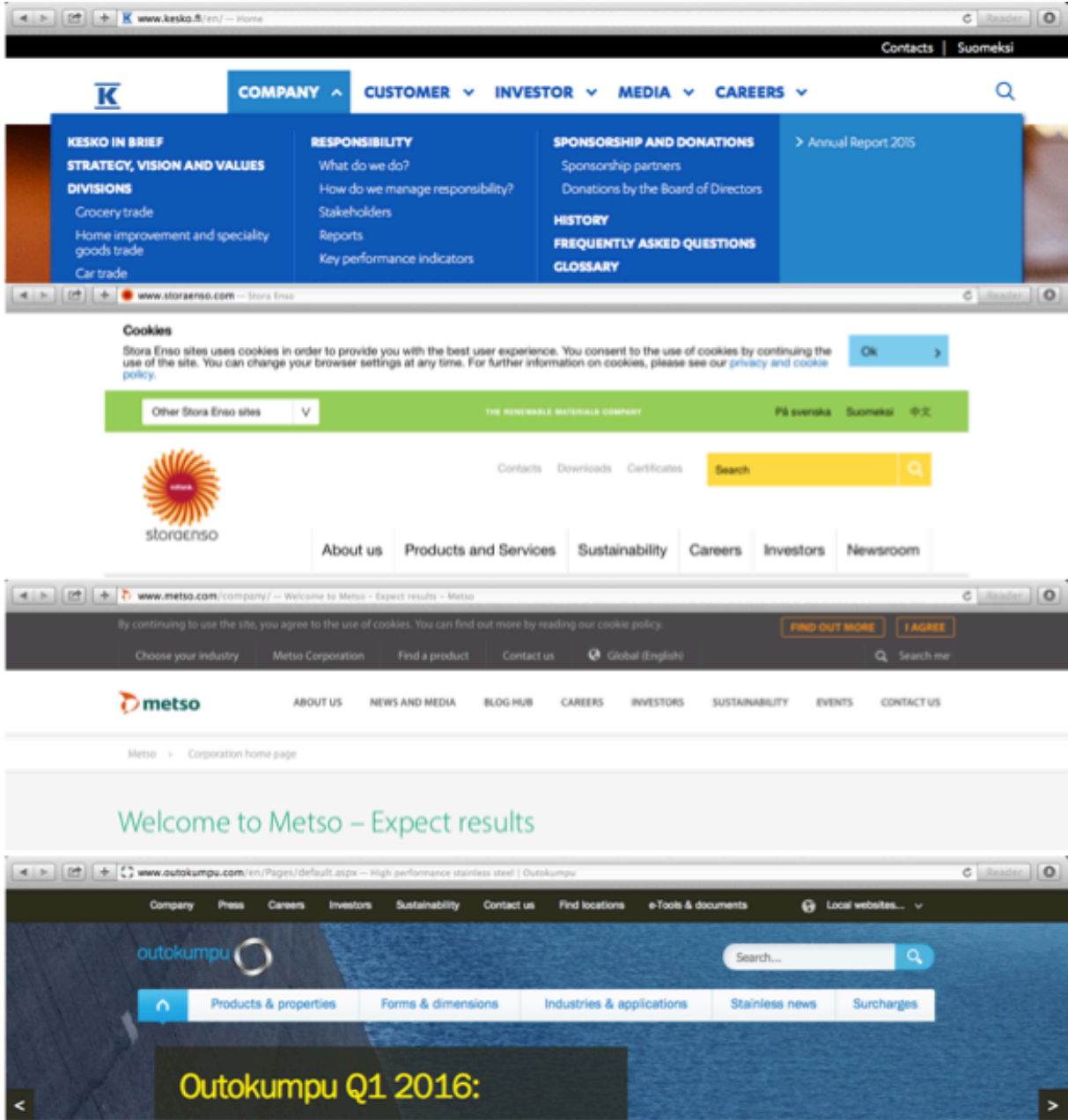


Figure 4 Navigation to CSR information from the frontpage of corporate websites, sources: www.kesko.com (homepage), www.storaenso.com (homepage), www.metso.com (homepage), www.outokumpu.com (homepage)

4.3. Sustainability reporting

Sustainability reporting has been a basis for the CRS communication for all the companies in the study, as issues covered in the report are used for communication in other channels, like in the videos visible in figure numero. Sustainability reports are available on all of the corporate

websites. All of the four companies follow GRI guidelines in their sustainability reporting and have got external verification for the reports.

In the interviews some challenges in reporting came up. For example that there is still need to make the reporting more compact, clear, and understandable. A problem with following GRI standards is that it makes the reports easily long and heavy. There is still need to develop the reporting methods to get to the truly integrated annual report and to make CSR still closer to the business and part of everyday doing. So maybe sustainability reporting is not as established in Finland as thought and still lacking exact information, one respondent contemplates. One company feels like this reporting is too big of a workload concerning their resources and since there is no clear indication of how the report is going through to the target groups, they will not continue producing a big report but go with the minimum that they need from now on.

“We are aiming to reduce page count and wrap issues in a more understandable, clear, and compact form. (Respondent A)”

“GRI standards make reports heavy and long for many and the reports have filler words and empty explanations, and necessarily the reader doesn’t get the picture of how things are really taken care of. The reports could be more concrete, compact, and even closer to the business. The reporting in Finland is still pretty far from the integrated report. (Respondent B)”

“We have put too much effort for example into annual sustainability reporting compared to our resources. In reality nobody really knows if that kind of report is reaching the target groups well. We will not have employees for that anymore in the future, because the company is not doing well and staff is reduced drastically. We will radically reduce and lighten our workload in the making of that report. In the future we will do only the minimum, maybe a bit more broad during some years. (Respondent D)”

One respondent said that their company has been implementing GRI standards from the start and also have got external verification for their report for years. Even though all the respondents agree that external verification brings credibility to the report, some issues were brought up in the interviews concerning the verification process. The verifiers are not necessarily knowledgeable of all the issues in CSR reporting and it takes a lot of time to go through the verification process with them. Also in order to get the external verification a lot of things need to be written about and this might result in writing that does not necessarily match the reality and producing vague statements that do not tell essentially anything to the

reader. One respondent said that their company is not really seeing the added value in the external verification process, so they will not continue doing it.

“We have talked about external verification with colleagues and we use it like many others but it doesn’t seem to be giving added value compared to huge workload it takes. And it takes a lot of time with consulting verifiers that don’t know the issues. We won’t have time for the external verification anymore. (Respondent D)”

“The reliability of the reports is of course increased for many by the external verification, but there are still a lot of things that have to be written about and I think that there are some gaps to how things are in reality. (Respondent B)”

All of the companies communicate about their responsibility targets on their websites. An example of presenting targets with interactive figures was found on Stora Enso’s website that has dedicated a section on their sustainability site to show their progress in three lead areas of their sustainability strategy: People and Ethics, Forest and Land Use, and Environment and Efficiency. They use all three methods, figures, numbers and text to communicate about them. Figures show the stages they are in: behind target, in progress or achieved. By clicking the figures a reader is provided with exact numbers of the targets and current performance, explanations and actions in text. This can be seen in figure 5.

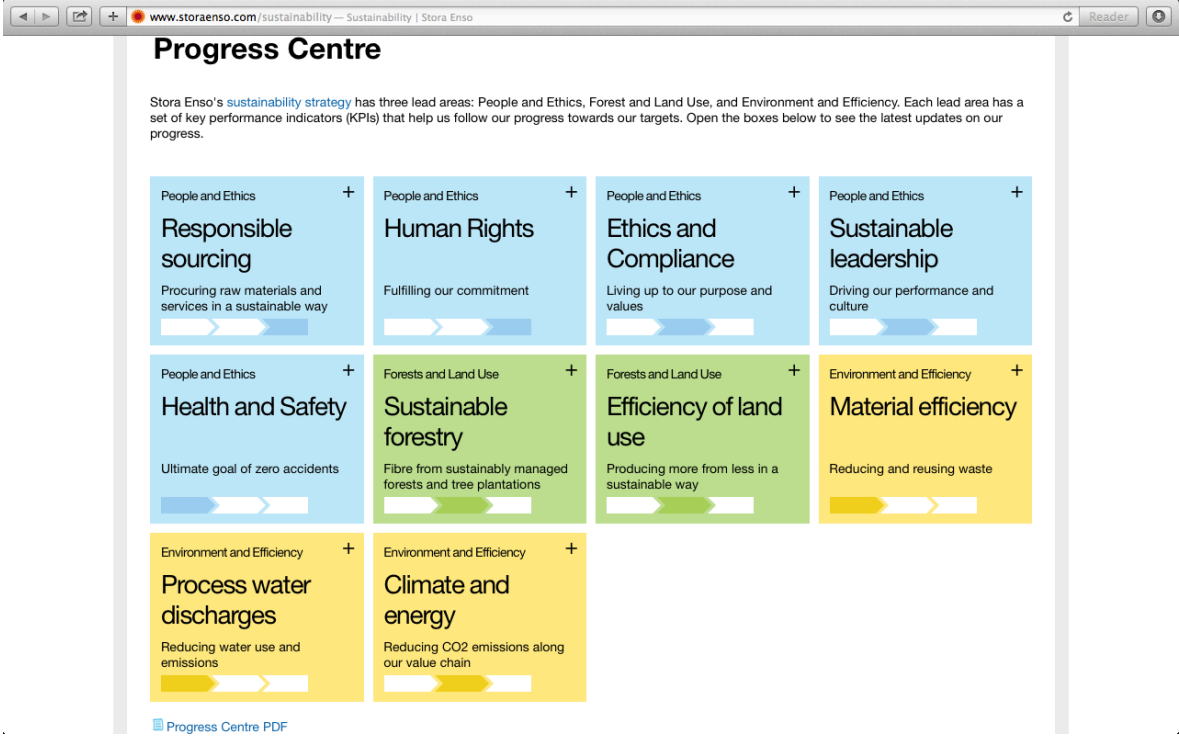


Figure 5 Representation of target performance on corporate website, source: www.storaenso.com (homepage)

4.4. Corporate image

In general one of the main motives for CSR communication in companies is corporate image according to one respondent. The views on how much CSR communication can impact the corporate image varied a little bit between the respondents but all of them agreed that it could affect corporate image to some extent. Some respondents think that CSR communication can greatly affect the corporate image. There needs to be actions behind the communication however, only communication is not enough. Especially failures in CSR communication are negative for the corporate image. Some think that CSR messages tend to get lost in all the messages produced.

All of us as consumers nowadays in some ways acknowledge responsibility factors, some more than others in one respondent's view. This respondent's company had also done a brand perception study a few years ago that showed that responsibility is an influencing factor in how a company is perceived. Another respondent said that some companies are good at branding and that few know how to be critical to what they are told. In some industries there is a need to be more careful in what kind of statements are said according to couple respondents.

“People do easily get impressions of companies that know how to brand themselves in a certain way. Pretty few can question and are somewhat manipulated by advertisements. CSR communication can be positive to image, but in our industry we have to be more precise in what we say, promises have to be realistic and proved. We can't be as flashy in our CSR statements as some consumer brands are. (Respondent B)”

“We believe that our CSR communication can affect the corporate image to some extent but it tends to get drowned in the flow of messages. Some parts of CSR communication are also part of our strategy and product marketing, and through that part of our whole brand. (Respondent D)”

The opinions of external communicators' impact on corporate image varied. Positive publicity of course affects corporate image positively. On one end of the views was that it is more important what the company does itself, even if other communicators might be able to affect the corporate image. Then on the other end was the view that external communicators' impact is huge. Especially NGOs are able to bring up issues surprisingly a lot, both positive and negative aspects and what they say can have a big impact. Customers giving positive

feedback to potential customers was also seen to be often more influential than company's own communication. Customers had also been seen to react to external communication from actors such as media, NGOs, experts, and academia and then expecting the company to respond to the arguments made by these external communicators. A company has to be able to respond to other messages that are conflicting with the company's communication. Social media was also seen as a potential to affect corporate image. These companies do media monitoring to follow what is said about their company and also some of their customers, so that they know the type of publicity they are getting and if there is something they have a need to respond to.

“What's interesting in this social media impact is that for example in Twitter any kind of reputation can be generated about some company in next to no time. We have actually experienced this recently in a positive way. Was it last week one very influential Finnish tweeter brought us up as a positive example of transparency and suddenly we had a huge visibility in social media like a real peak for what we had done nothing for directly. (Respondent A)”

Examples of showcasing external recognition can be witnessed on the Stora Enso and Kesko's websites. Stora Enso has a section titled 'external recognition' where they list recognitions they have got for their sustainability performance. Kesko proclaims on the sustainability site that they are recognized as the most responsible trading sector company in the world.

4.5. Development and trends of CSR communication

Developments that the respondents mentioned among their CSR communication were that they are continually working towards minimizing CR jargon, empty words, and unclear statements. Efforts are also aiming to reduce page count in reporting and wrapping issues in a more understandable, clear, and compact form. One respondent indicated that they are currently improving the sustainability section on their corporate website and adding more information about responsibility to the investor site.

Among the responses it came up that a way to stay up to date and to see trends and practices within CSR communication is to follow what others are doing. One respondent said that they do not have resources to follow others' similar communication, but the other three respondents said that they do follow others. They read other companies' annual reporting,

follow their own industry's other actors, frontrunners in sustainable development, look at best practices also from other industries, and follow channels related to sustainable business operations. Media, NGOs and experts' communication are also monitored.

“If I think about this kind of benchmarking that whose responsibility communication we look at and compare ourselves to then it is not necessarily in our industry at all but we of course look at more broadly what kind of responsibility communication is the best. How for example big consumer product brands and that kind of global companies that have big corporate responsibility challenges where are also consumer customers, that how they handle their communication and what kind of solutions they have found (Respondent A)”

The respondents view responsibility in Finland being at a good level and its communication credible for the most part. One respondent views the main motives for CSR communication in general to be corporate image, general assembly of stakeholder groups and gathering of responsibility facts. One respondent views companies still being in very different stages in CSR communication and reporting, not just in Finland, but also in Nordics and Europe. Those that have done GRI reporting for many years can easily spot other good and comprehensive reports or see who are just at the starting phase with reporting. One respondent thinks that CSR communication in Finland is still not that transparent and reporting still separate from other communication. That it is still too vague and quite a lot of greenwashing exists. The CSR reporting in Finland is still pretty far from the integrated report and that it would be normal everyday activity. CSR communication ought to still be more succinct and a bit more honest in that it would better tell what has been done because now it is still pretty vague. The reports could be more concrete, compact and closer to the business. All the frauds that have been revealed show that the reports can contain things that are not quite true, so maybe the reporting is not as established in Finland yet that it is still a bit lacking exact information. But on the other honesty is valued in Finland.

“In Finland honesty is a valued, so in general Finns are pretty honest and say things as they are, so here one won't see as explicit greenwashing as one could imagine for example being the case in the USA. (Respondent B)”

The trend is seen to be that more and more companies will be communicating about responsibility. Even smaller companies have seen the demand for it and their customers ask about it. Companies are recognizing the CSR as business critical in increasing amounts. The communication of CSR is becoming a norm so in the future there will likely be no companies

that wouldn't say something about CSR. The relevant question here is viewed as how the communication is done. Size of a company and type of business operations are influencing factors. For small company that doesn't use natural resources that much huge GRI report is not reasonable, but more relevant for them is to simply tell what they do and what impacts their operations have.

“I don't see the thing in a way that those that have been doing this for a long time and are kind of frontrunners, that their responsibility communication would always be the best possible. Even now a small company just starting their path in a way might be really good if it can concentrate to the essential issues and tell them very clearly to customers and consumers and stakeholders. (Respondent A)”

The form of communication differs but not even small companies can say vague CR slogans without proof. So it is a universal trend that everything needs to be backed up by facts and data. One respondent also said that they have had considerations within the company if all the CSR communication they have done is worth it. For example big reporting is too much for their resources and as they are not sure how it is really received, so they will be minimizing their efforts in reporting. For another respondent the experience with the reporting had been different as they see interest towards their CSR reports increasing as a recent development. Their sustainability reporting has traditionally been done mainly for investors and for experts and NGOs that follow corporate responsibility. In recent years the target group for their report has expanded greatly. Now the sustainability reports are read almost as much as the annual report on their website, which indicates that also customers, specialized journalists, current and potential employees, and researchers etc. read the sustainability reports.

“I believe that nowadays it is very difficult for anyone to communicate that kind of vague unreasoned corporate responsibility praise talk, the times for that are over. That if you use corporate responsibility in marketing and communication then everything has to be based on facts.. ..I think that consumers and b2b customers and investors and us ordinary people have all learned to be media critical in a sense that we do not take just any kind of statements from companies as they are but things need to be based on facts and believably and clearly presented. (Respondent A)”

5.0. Analysis

The results were analyzed within the same five themes as they were represented in the results chapter: stakeholder engagement, communication channels and strategies, sustainability reporting, corporate image, and development and trends. The discussion compares the results with the theoretical framework.

5.1. Stakeholder engagement

The interview responses were in line with the FIBS survey (2016) in that the increasing push towards CSR comes from the same groups that the interviewed companies named as among their most important target groups in responsibility communication: customers, investors and owners.

Employees were mentioned as important stakeholders for CSR communication in the interviews because they should be told what the company is about and because certain CSR issues concern them just like Dawkins (2014) also discusses. In Finland strong labor unions have made employees important stakeholders and companies have to have constant dialogue with the unions. This and comprehensive legislation of employee matters are why employee concerns are a thorough part of CSR in Finnish companies. Even though it was not mentioned in the interviews, integrating CSR into the whole business operations requires the inclusion of employees into the communication loop. When employees are actively engaged in the CSR functions and programs, it develops organizational culture (Morsing et al. 2008). So these companies that are seeing the importance of CSR communication to employees, are strengthening the organizational anchoring of the company's CSR agenda. According to Morsing et al. (2008) this is a precondition for creating credible CSR communication.

The stakeholder engagement parts in the sustainability reports explain how these companies identify, engage and monitor their stakeholders. This process is essential in creation of successful communication and reporting systems that meets the needs of the stakeholders (Vurro and Perrini 2011). Through continuous monitoring of stakeholders companies can form functional CSR and reporting systems that meet the stakeholder expectations, get feedback on their performance, and in this way stay on the wanted course (Vurro and Perrini 2011).

Customer and investor satisfaction can be surveyed and few of the respondents mentioned doing it. If the surveys reveal some critique it is then addressed. Responding to expectations

was seen to be fairly simple in this sense. A challenge in using surveys to map stakeholder expectations is that the survey questions might not manage to reveal critical issues to stakeholders but end up reinforcing the company's views (Morsing and Schultz 2006). The respondents who mentioned using surveys also said that issues revealed in the surveys are taken care of and that they have very expert level stakeholders that often ask clarifying questions. In the reports examples were given on how the CSR activities had been changed based on the survey answers, so they have not been just enforcing the previous assumptions. Since these respondents did not feel that their CSR functions and communication is in general met with skepticism or criticism, it can be assumed that their surveys are in fact revealing relevant issues.

In the light of Morsing and Schultz's (2006) stakeholder information, response and involvement strategies, these companies practice stakeholder information strategy because they want to inform their stakeholders and they produce material for this purpose. The stakeholder engagement does not anyways stay on this one-way informative level. The companies do participate in two-way communication with their stakeholders and have dialogue with them and also include them in the CSR planning and execution. The data does not however give enough evidence to say to what extent the companies participate in stakeholder response and stakeholder involvement strategies because the data is lacking the stakeholder perspective. An assumption can still be made that since these companies are large and have multiple stakeholder groups, they have deeper dialogue and include some key stakeholder groups into their CSR development, while some stakeholder groups are followed just mainly through feedback channels.

Examples of two-way communication on corporate websites are interactivity features (Eberly et al. 2013). The comment sections allow interaction between both the organization and the website visitor, as well as among the website visitors. Companies should not be afraid of the interactive features because critical discussions are good for the corporate image (Morsing and Schultz 2006) and also provide feedback for the company. Comment sections are direct feedback and response channels that help to promote transparency. These comment sections were found on the blogs. Social medias are also channels for readers to interact both with the organization and with each other, although not directly on the website.

Having a detailed list of sustainability contacts with clear job titles, direct contact details and possibly a picture, like these companies had on their websites, indicate a corporate

commitment to sustainability with transparency and openness to communication. Versatile contact lists help stakeholders reach the right people within the organization instead of having a general email address as the only contact information.

The b2b companies did not really express experiencing skepticism from stakeholders towards their CSR communication. Their customers are looking to fill their requirements for their supply chain management so they have a professional interest in the responsibility information. The same goes for investors, NGOs, media and other expert stakeholders and critical interest groups. In case they have some confusion about the information presented they will actively ask more questions to get the correct understanding of the issues of their interest. CSR expert groups have a professional understanding and interest in CSR issues. Communication to these different CSR expert groups is important because their knowledge could be useful for companies because they could even be partnering with the companies in developing their CSR strategies (Morsing et al. 2008).

Expert stakeholders could also be indirect channels of communication if they choose to share the information about the company (Morsing et al. 2008). Experts are a reliable source of information and their communication can be influential. Respondent A mentioned in the interview an example of positive expert communication when an influential person mentioned their company on twitter.

Consumer brands might see more sense in communicating about their CSR to the public because the public represents its current and potential customers. Big companies, even when they are b2b companies, are however known to the public and are important employers in the society. Therefore communication about CSR towards the public is important also for these companies, because it is a way to build corporate citizenship and societal acceptance.

5.2. Communication channels and strategies

The companies in this case study use many communication channels and methods to tell about their CSR. They have adopted different strategies to reach varying stakeholders. The different channels are for example sustainability reports, corporate websites, intranet, and marketing. The traditional audiences for some channels are changing.

Having many stakeholder groups creates a challenge in the choice of communication channels, because differing stakeholders have differing information demands and want to

receive this information in different channels (Du et al. 2010). This creates a challenge for the company to prioritize stakeholder expectations because a company can reasonably only have one CSR strategy (Lozano and Arenas 2011). The sustainability reports show materiality assessments that the companies have done to map out the importance of different issues to both the stakeholders and themselves. Mapping of the important issues is then used on the basis of CSR strategy planning.

The companies in this study take an explicit direction to CSR by bringing it actively up in communication. It can be both positive and negative for the companies. Those that actively bring CSR up, put themselves out there to be possibly criticized more than those that do not actively communicate about their CSR (Morsing et al. 2008). On the other hand active communication is the key to getting positive coverage in indirect channels. Although CSR messages are not always easy to get through to the target groups as they tend to get drowned by all the other messages as one respondent said.

The companies practice direct CSR communication, which means that they communicate about it in channels that they control (Du et al. 2010). CSR is elaborately present in the corporate communications when it appears in the direct channels. All of the respondents mentioned using responsibility arguments in marketing and other communication with customers. All of them also have CR sections on their websites. CSR communication on corporate websites is subtle communication that does not receive so much skepticism towards it as it reaches only those readers that visit the websites. Marketing and customer communication on the other hand are more explicit communication. Explicit communication can receive more criticism because it brings issues up more noticeably and sometimes even aggressively. There are differences in this however in the type of responsibility arguments used. When especially b2b customers hear about for example more efficient operations in machinery and that it saves energy for the user, it is a point that interests the customer and is a competitive advantage for the seller. B2b industries cannot be as vague as consumer brands in their marketing because their customers are more knowledgeable also about responsibility and demand higher detail of information. Basing statements on facts increases the credibility of the messages and also minimizes skepticism (Brønn 2013).

The materials available on the websites explain corporate strategies, issues and performance in documents and reports so the companies are informing the so-called expert stakeholders such as responsible investors, NGOs, researchers and media. The companies also express

their interest in communicating to the media in order to get their perspectives on issues concerning their companies heard, as well as raising awareness about their responsibility among stakeholders and to get external communicators talking about them and promoting their corporate image. In theory these are referred to as expert and endorsed CSR communication processes (Morsing et al. 2008).

The common way to avoid criticism and skepticism is to base the communication on facts as came up in the interviews several times. Morsing et al. (2008) also conclude that credible, accurate and transparent communication minimizes criticism. All the statements should be able to be backed up test results and calculations if asked. This way the chances of scandals where actions do not match the words are minimized. Although Finnish cultural tendency for high respect for honesty applies for the most part also to company communication, these gaps between statements and real performance still exist in Finland too, as has been visible in the media. The common opinion among the respondents is that communication is not enough without the actions behind it when it comes to company image management. The times for vague statements are over even for small companies.

The length of the sustainability reports is a problem when competing for stakeholders' attention (Dawkins 2004). This means that finding creative communication ways that catch the stakeholder's attention and that are easily understandable are a competitive advantage for a company. Especially since not every target group is interested in looking for this information and reading reports. Bringing the communication of CSR outside of the report to the other channels helps reach these groups. The companies in this case study have used many channels outside the reports to bring their CSR information known to as many stakeholder groups as possible.

A physical example of bringing exact information out of the reports to other channels is showing the CSR targets on the websites as the studied companies have all done. Not every company chooses to provide targets and performance in reaching those targets, because there might be problems arising if targets are not met. At the same time, too easy targets implicate no effort in really making a difference. Target achievement can be presented in text, numbers or other indicators, or stages: achieved, not achieved, on target, off target etc. Exact numbers in addition to the stages is helpful for quick overview of the target performance.

The interview responses showed that CSR communication happens through many departments in the companies such as marketing and sales, PR, and customer and investor

relations. When CSR is communicated through many departments it helps to reach more stakeholders, to integrate CSR in the core business, and bring it closer to everyday operations (Dawkins 2004)

Corporate social responsibility, corporate responsibility, sustainability and sustainable development are used simultaneously to describe similar issues (Strand et al. 2015). Terminology used varies among different companies and academia. Choosing the terminology comes down to how a company understands their sustainability and how they communicate their understanding of these operations (Herzig and Schaltegger 2011). Three of the companies use the heading sustainability on their websites and one company uses the heading responsibility. In an interview one respondent voiced out that they do not talk about CSR because it lacks an agreed global definition and that they focus instead on sustainable development because it has an agreed definition and is supported globally by the World Business Council for Sustainable Development.

“We don't talk about ‘CSR’ because it lacks an agreed global definition. We focus instead on ‘Sustainable Development’ because it has an agreed definition and is supported globally by the World Business Council for Sustainable Development. ‘CSR’ is mostly used by academics, some NGOs with social interests and government bodies. It is used a bit in Scandinavia by some companies, but it is not widely used beyond. More common is ‘CR’ - Corporate Responsibility - or more common still ‘Sustainability’. (Respondent A)”

This view to using sustainability term over CSR complies with the Strand's (2015) view that sustainability term provides more of a formally rational language compared to CSR.

The terms sustainability and responsibility were mixed in the interviews, so even if there is an official term used in the official communication, both of the terms are used in spoken and unofficial communication to talk about the same phenomena as Matten and Moon (2008) describe it.

5.2.1. Corporate websites

According to Borglund et al. (2009) 97% of the biggest companies in Europe had CR issues present on their websites already in 2007. All of the companies under this study presented CR information on their websites. Lack of information about responsibility on the corporate websites would have been surprising since as large international companies they are in the

public eye, some more than the others. The Internet usage penetration rate was 94% in Finland in 2014 according to the CIA World Factbook. As almost everyone in Finland is using the Internet it makes sense for the companies to also have online presence for their corporate issues.

Corporate websites are sometimes criticized for lacking information, not being up to date, and difficult to navigate (Scarlat and Maxim 2009). The corporate websites in this case study provided extensive amounts of CSR information on the websites themselves as well as in downloadable documents and reports, contained up to date information, and the CSR information was easy to navigate to. Corporate websites are mainly used for one-way information providing, but some interactivity features were found in making a move towards two-way communication.

A company website is the place where interested potential customers, employees, and investors etc. go look at what the company is all about. Therefore the website should tell the company story. As for the companies in this case study, CSR is part of their core business values, so CSR is present on their websites. The corporate website is the most visible publication most companies produce. Out of all the possible communication channels, the corporate website also has the most space to tell about things since a website can contain basically unlimited amount of pages. The importance of the website as a communication tool needs to be internally recognized, especially at the top management level. If its importance is not recognized at a management level, there won't be resources for its development either.

Good websites have clear routes to different topics from the front page. They should have good summaries and well-defined directions for further navigation within the topic of interest. Most people already know what they are looking for when they visit a website, so showing them clearly where to find it is user-friendliness. All of the corporate websites in this study provide clear routes to the sustainability sections, because the headings are clearly visible and subheadings guide to more specific areas of information.

Unrelated things make the responsibility sites confusing to the readers. News sections, also found on the studied websites, showcasing the corporate news related to responsibility issues make finding current issues easy, as the issues there are already filtered.

The introduction of the Internet has not changed the communication from the traditional formats so much for many companies. Examples of this are big PDF-files (Cappriotti 2011) that the companies in this case study also use on their websites. They are essentially brochures

in an online format. PDF-file's benefits are that they are more available than in a physical format and cheaper to distribute. They are a sensible solution to distribution of detailed information but they are not the best format in providing quick overviews of issues. The website should give an overview of the CSR to all stakeholders (Wanderley et al. 2008). Therefore it would be good to provide highlights of issues on the website while leaving deeper reading to the PDF-files. The studied corporate websites do this for the most part. PDFs do not really take advantage of the creative features the Internet could provide for communications. Website design requires of course resources that not all companies are ready to allocate. It would be good for companies to explore the new online communication methods because they are also helping in the simplification and reader-friendliness of the messages that the companies are aiming for in their communication. The potential methods that can be used on websites include recordings, videos, blogs, and forums (Scarlat and Maxim 2009). Some of the company websites already presented these features.

Kesko for example most of the time uses one-screen views on their website. This might be explained by the fact that they were the only consumer brand among the studied companies. In b2b industries maybe more of a purely functional page is more appropriate than for consumer brands. B2b customers do read company CSR communication more than consumers (Morsing et al. 2008). If you believe that the reader will keep looking for the information they are after, then the length of the information does not really matter because they will keep on scrolling through the website. But if there is some doubt that the readers will give up fast if they do not find what they want, then fitting information into one screen is better. As the respondent A said in the interview that they have a lot of stakeholders that are professionals and experts in the sustainability issues. These stakeholders expect to get a lot of information and are more likely to look for the information they are after compared regular consumers who when feeling overwhelmed by the amount of information give up on reading (Du et al. 2010).

5.3. Sustainability reporting

The common opinion in the interviews was that extensive sustainability reporting is a laborious process, requires a lot of resources, and produces a lot of text. Now the reports are too long so that it is a big effort to also read them and there was some questioning of who bothers to read them. An ideal situation would be that the reports could be made compact,

staying focused in the relevant topics, and being readable without it taking too much of the reader's time. These views match the challenges of sustainability reporting covered in the theoretical framework.

CSR reporting takes a lot of resources. Following guidelines and getting the report externally verified are large tasks for a company in addition to all the collection of the needed information. As this restricts CSR reporting to only large companies and those that have resources for it, those with smaller resources and that have doubts of the actual benefits of these reports will not put similar efforts into it (Herzig and Schaltegger 2011). Respondent D expressed this in their response: "We have put too much effort into for example annual sustainability reports in comparison to our resources. We won't have employees for that anymore in the future because the company is not doing well and there are a lot of lay-offs. In reality nobody knows if that kind of report is going through well. We will radically reduce and ease our workload in doing that report. From now on we will only be doing the minimum, maybe a bit more broad in some term years." The lack of studies of how the CSR reports are received, is raised as an issue also in the literature by Herzig and Schaltegger (2011). They also mention that desired target groups are not always reached because the readers also need to have the time and willingness to read the reports. Even with reports being a large task to compile, the preparation of the report provides valuable knowledge for a company about their processes and how to make them more efficient (Chiu 2010).

One reason that might drive readers away from the reports is that they are long and heavy (Dawkins 2004). One cause of huge reports is fulfilling the requirements of some reporting standards as was also recognized in the interviews. There are benefits in following standards as they for example encourage development of CSR in companies and improve transparency (Steurer 2010) among other benefits mentioned in the theory chapter. Standardization of sustainability reporting is still difficult because the sustainability issues vary so much between industries and individual companies, so the standards end up being broad in order not to leave out critical individual aspects of CSR (Brun and Thornam 2013; Chiu 2010). The broadness however requires a lot of text, which in some companies is produced just to fulfill the requirements but is not necessarily representing the real situations. Concerns about the gaps between CSR communication and actual CSR performance were raised also in the interviews. The gaps in writing and reality could also be to the other direction, where all good things done are not told. Also cultural elements might affect that some things that are considered CSR in other countries are seen as business as usual activities in Finland, so they might not be

mentioned in the communication at all. Strand et al. (2015) mention how Scandinavian companies are accustomed to doing and acting good in consideration towards the society but not so used to talking about it. The survey by FIBS (2016) also concludes that environmental concerns do not have to be emphasized so much in Finland because they are seen as a natural part of sustainable business operations. So there are some information gaps in the communication.

External verification increases the reliability of the reports as was agreed in the interviews and in previous studies (Chiu 2010). In order to be externally verified, sustainability reports need to follow some global standards such as GRI. Creating global sustainability reporting standards is more difficult than financial reporting standards (Chiu 2010). Showcasing profitability and financial performance is somewhat similar to all types of companies. When it comes to CSR, industries and even single companies differ a lot from each other. The CSR issues have different emphasis in companies for example those that use a lot of natural resources and those that base their operations on knowledge sharing do not have similar environmental challenges. Without international standards the reports would not however be comparable between different companies (Brun and Thornam 2013). So there is still need for development in the standards. Sustainability reporting's external verification is still far away from the reliability and quality of that of the financial reporting. One way to bring sustainability reports closer to the reliability that financial reports have would be to improve the assurance standards (Brun and Thornam 2013). One respondent said that they do not have the resources to continue with external verification. Brun and Thornam (2013) discuss that reports without verification might diminish the report's usability for investors, who are often seen to be one of the most important target groups in reporting. This respondent however said that they do not clearly see the added value for them in the external verification process, so they are ready to leave it.

One respondent said that they have seen an increase in the interest towards their sustainability report and increasing number of stakeholder groups reading it. Even though sustainability reports are a way to gather all the responsibility facts of a company in one package, and in this way make it interesting to many stakeholder groups, the reports easily become too large when it has too many target groups (Herzig and Schaltegger 2011). The challenge with targeting multiple stakeholders in reports is that they might demand information in differing issues and presented in different formats (Du et al. 2010). With increasing interest, companies still need to be able to keep the focus in reporting to keep it compact and reader friendly.

The resources sustainability reporting takes makes it exclusively large companies' activity (Baumann-Pauly et al. 2013). SMEs might feel left out in the CSR disclosure race in this sense because lack of externally verified reports leaves them out of responsibility ratings and gets them possibly less attention among responsible investors. Smaller companies however have chances to develop more focused CSR communication when they do not have to spend resources on irrelevant parts of reporting. They can then better focus their resources to telling only the relevant issues and therefore use their resources efficiently. They can also be more creative and inventive in their communication when they are not tied to fulfilling formal requirements. The difference in CSR communication where the size of a company is one influencing factor should be embraced.

In total SMEs take a large sum of the environmental and social impacts companies have, whereas large companies of course present single biggest impacts on environment and society (Herzig and Schaltegger 2011). Sustainability reporting remains still more common among large companies as the reporting is demanded more from large companies because of their visible environmental and social impacts (Zaharia and Zaharia 2013). This means that there would be need for development of simplified standards for SMEs, because as said large companies are not the only responsible party in corporate impacts on environment and society.

5.4. Corporate image

The extent to which the respondents felt like corporate image could be affected by the company's own and others' communication varied a little. All of the respondent agree that CSR communication can affect image to some extent but some think that to a great extent. In some industries the affect can be larger than in others.

Messages in indirect channels are perceived to be more credible than in direct channels (Brønn 2013). Whether it being positive or negative messages in social media, they can spread fast and be very influential in shaping attitudes towards a company (Lee et al. 2013). This means that responsible companies can have wider online presence, which also acts as a motivation to be responsible. An example of positive social media coverage was given in one interview. An influential person mentioned the company on Twitter and this triggered a lot of positive social media coverage for the company.

Cooperation with students and research also opens an indirect channel. All of the respondents have named research or academia as their stakeholders. These stakeholders are not just communication channels because participation in research and cooperation with students gives the companies also new knowledge, which is useful in developing their operations.

Companies want to communicate to media in hopes of generating positive media coverage (Du et al. 2010). The importance of media as a target group was visible also in the interviews. Media represents an indirect channel. Indirect communication is often perceived to be more credible than direct communication (Brønn 2013). One interview response reflected wishes for better media reach, as there is always something to improve in media connections. Journalists are of course busy and are selective to what they see as worthy of a story.

Even though social media provides the chance for many voices to be heard (Cappriotti 2011) and the convenience of the Internet gives everybody an opportunity to search for information by themselves, media still has power to mold perceptions and attitudes (Scarlat and Maxim 2009). Media can be a big influence in driving companies towards responsibility because irresponsibility and negative publicity has a bigger influence on perception of a company than responsibility and positive publicity have (Lange and Washburn 2012). When media covers companies in a negative way, these negative news are compared to what the company has communicated about those issues. If there are gaps in this comparison, there is a high chance of scandals. Failures in CSR communication were also seen negative for corporate image in the interviews.

NGOs also communicate about companies and as one respondent mentioned NGOs are able to bring up both negative and positive aspects surprisingly a lot. Their communication can also be very influential. NGOs are however difficult actors as not all of them have the legitimacy they present to have (Lozano and Arenas 2011). They are also often criticized of being biased and not getting to know industries and the details in issues before proclaiming their opinions. If illegitimate but strong voiced NGOs broadcast about a company, they can be dangerous. One company had experienced that NGOs that think that they know their industry and company issues but in reality do not have enough information to make claims, are a group that they would want to reach more.

Even though the groups of people looking for sustainability information on corporate websites might be representing only a small part of all the people visiting the sites, this group can be influential with the information they find. Not everyone is going to contact the organization to

get more information if they are disappointed with what they find on the websites and will possibly communicate their disappointment further. For example representatives of media might publish stories about the company in a negative light or potential customers and employees might turn away from working for or purchasing from the company. Negative word-of-mouth might also be spread. Therefore it is important to provide sustainability information on the corporate websites to tell what the company is all about and make it easily found and easily understood. This is not as simple as it sounds because there is always a risk of misunderstandings when one cannot make sure that the other party even reads everything that is written (Scarlat and Maxim 2009). Corporate websites should tell the corporate story, market the corporation as a whole. If sustainability and responsibility are part of the corporation, they should be included in the information provided on the websites.

Two of the corporate websites had dedicated sections in their sustainability sections to tell about external recognition and awards they have earned. Third party messages are more credible than those directly from the company (Dawkins 2004). In order to be recognized or awarded, a company has to fulfill certain requirements, which means that the companies have to really put thought on planning and executing their CSR functions. This tells about the serious approach companies take in terms of their CSR functions. Awards give credibility to the CSR functions because they prove the recognition of the products and services' quality produced by the organization (Scarlat and Maxim 2009).

5.5. Development and trends

The company websites and interviews revealed that companies have all of the three responsibility drivers that Maignan and Raiston (2002) describe: values-driven, performance-driven and stakeholder-driven CSR. The values-driven approach is visible in the company value statements, where responsibility or sustainability is included as a company value.

Performance-driven motivations are benefits that companies can possibly the easiest see as win-win situations from sustainable operations. They can be easily detected as business case for responsibility as the benefits can be seen in reducing costs for example with electricity and water savings, and possibly less emissions and waste management with decreasing amounts of emissions and waste. In any case when performance is improved with corporate responsibility it is easy to convince it to even more skeptical managers, owners etc.

It is nowadays okay to show that a company is also benefitting from the CSR that they practice (Schmeltz 2012). Win-win situations in mixing extrinsic and intrinsic motives make sense also for the perception of a company's motives to have a CSR strategy (Du et al. 2010).

As the studied companies are large companies, they obviously have many stakeholder groups that are interested in what the companies are doing. Therefore stakeholder-driven motives are a given for these companies. The stakeholder drivers also build a case for CSR communication because stakeholders need to be informed about the company's CSR and the company needs to know about the stakeholder demands.

The companies studied follow value-enhancement perspective to CSR (Cai et al. 2012) as they have CSR strategies, which can be seen for example from the preparation of reports, wishes for transparency, and they see the value of CSR to their companies, which is visible for example from the inclusion of CSR in the whole business operations, its increasing recognition of business criticality and its recognition in corporate image.

It came up in the interviews that managers knowledgeable of CSR reporting and communication in their companies, follow other companies who are good at these functions. Looking outside one's own industry can provide interesting new ideas for development one's own activities.

The studied companies see CSR as a competitive advantage since they use it also in marketing and some responses clearly said it being a competitive advantage. This matches the explicit-implicit CSR spectrum of Matten and Moon (2005) where its implication in Finland is seen to be more explicit for example since CSR is seen as a competitive advantage (Vidaver-Cohen and Brønn 2015).

The respondents agree that CSR is at a high level in Finland like Vidaver-Cohen and Brønn (2015) talk about it being at a high level in the Nordics in comparison to other countries. Although there still are some gaps in the things that are said and how they are in the reality, there are Finnish cultural factors as mentioned by one respondent and previous studies (Panapannan et al. 2003) that result in the communication being rather honest anyway.

The integration of CSR into core business operations and strategy, although necessary, is often complicated (White 2011). This was a view also mentioned in the interviews, that there is still steps to be taken to get CSR as part of the everyday operations. Also the FIBS survey

(2016) concluded that integration into the core business is one of the biggest challenges when it comes to managing of CSR.

Nearly all companies nowadays communicate about responsibility, also smaller companies. It is difficult for any company anymore to get by with vague CSR statements. If any responsibility facts are used in marketing or any other communication they need to be based on facts. This fact-based approach improves the credibility of CSR communication and was emphasized in the responses throughout the interviews.

6.0. Conclusions

The companies adopt a proactive approach to external CSR communication as they communicate about it actively with a strategy in different channels and not only as a response to demands or to arising questions. Having CSR incorporated into corporate strategies and as part of a brand makes it also integrated into all of the corporate communication. The use of different channels and recognition of different stakeholders show a need for strategy in communication and therefore make it an elaborate effort instead of it being up to compulsive decisions and reactions. The strategic approach to CSR communication makes it possible to use it as a competitive advantage and in the building of corporate image. Having consistent messages across departments and communication channels requires corporate level coordination. The challenge still is how to fully incorporate company's responsibility values into a company's general operating principles to make it more like everyday doing.

Skepticism towards CSR communication and criticism for the CSR messages create a challenge for companies in CSR communication strategy planning. However the solution should not be to not communicate about CSR at all. It is important that the companies' own voice is heard since with so many communicators out there, CSR issues will be communicated for them even if the companies do not communicate about them. Finding ways to communicate about CSR that fit the company and its stakeholders strengthen the stakeholder support and the corporate image.

Sustainability reporting is still looking for its form even though there might be a common structure already guided by for example global reporting standards. These standards do not however come without their challenges either. CSR varies sometimes largely between industries as for example some industries use natural resources heavily and some are knowledge generating industries. So where economic measures are easy to determine among industries, the same does not apply for CSR measures. The challenges with CSR reporting standards were recognized also in the interviews.

Standards for CSR reporting have already been developed but following them requires a lot of resources and makes the reports broad and heavy. This means that only large companies are capable of CSR reporting along standards. There is an apparent need for more simple guidelines of CSR reporting. There could also be guidelines of CSR information disclosure for small companies and for different sectors and industries.

There is still a lot to develop in CSR reporting and communication. CSR reporting is not yet necessarily a complete description of CSR policies and how they are implemented in practice. A lot of issues are still present with the reporting standards that need development.

The CSR communication happens through many different channels and departments in the companies, which means reaching more stakeholders and also having the CSR integrated in many parts of the company. Even with the use of multiple communication channels, there are still wishes to reach some target groups better. Expert level stakeholders often actively maintain dialogue with the companies. One practical example of stakeholder engagement that represents two-way communication is interactivity features on the corporate websites.

The respondents think that all the statements and promises made in CSR communication must to be justified with facts if needed and asked. This was seen as a very crucial development in CSR communication that concerns all types of companies. In CSR communication the skill to simplify and present the messages in a compact form are also very important.

A general opinion is that CSR communication is credible especially in the Nordics. The risk of being caught of misconduct or false communication is high and the consequences of it so huge to corporate image that it is not worth risking with false statements. Negative publicity in CSR matters weighs much more for the perception of a company than positive publicity does.

In the same way as the reporting of sustainability is aiming towards integrated annual reporting, so is probably corporate website communication in the future moving away from being a separate section in the websites.

These companies have the capacities and willingness to retain relationships with their key stakeholders. It is also expected from them, for example by the b2b customers who have high standards for their supply chain management. The stakeholder engagement is done through structured and formal feedback channels as well as through dialogues. To get the whole understanding of the stakeholder relationships, the stakeholder perspective would also need to be included in the study.

A development we might be seeing in the future is that companies themselves tell how they have developed in their CSR communication and stakeholder engagement during the years. Hopefully to a positive direction.

6.1. Suggestions for further research

The following directions for future research are proposed as interesting continuation along the framework of this case study:

- How are the stakeholder engagement challenges seen from the stakeholder perspectives;
- How do the CSR reports reach the target groups;
- How are the CSR reports perceived by the target groups;
- How are the employees identifying with the CSR within the theoretical inside-out approach to CSR communication?

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Appendix

Appendix 1 – Interview guide

1. Who are your main stakeholders in your sustainability communication? Why?
 - Who do you direct the communication at? Why?
 - Who would you mostly want to read your communication? Why?
 - Which stakeholders' communication do you follow? Why?

2. How well does your communication reach different stakeholders in your opinion?
 - How much can you affect your corporate image with your communication?
 - How do you see other communicators' role as affecting your corporate image?

3. Do you use sustainability as a marketing point?
 - How do you use it currently in marketing? Or why have you chosen not to use it in marketing?
 - What different sustainability communication channels do you use?

4. Have you experienced skepticism towards your sustainability communication? If not why do you think you haven't experienced it?
 - How would you describe the skepticism?
 - How have you reacted to the skepticism? Or how have you prevented facing it?

5. What kind of image do you have of other companies' (for example competitors) sustainability functions and communication?
 - What do you think are their main motives to participate in sustainability functions?
 - How trustworthy do you consider their sustainability communication to be?