

## **From corporate social responsibility awareness to action?**

Caroline D. Ditlev-Simonsen

BI Norwegian Business School (Previous BI Norwegian School of Management)

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## **From CSR awareness to action?**

The role of the individual translator in introducing CSR into the corporate vocabulary,  
and the effect of this process.

### **Key words:**

Corporate Social Responsibility, CSR, Knowledge Transfer as Translation (KTT),  
reporting, management, institutional theory

### **Topic classification:**

Research paper – based on case studies

### **By**

Caroline D Ditlev-Simonsen

Research Fellow, Associate Director Centre for Corporate Responsibility

BI – Norwegian School of Management, Department of Public Governance

Nydalsveien 37,

0484 Oslo

Norway

Phone: +47 90 787 737

E-mail: [caroline.d.ditlev-simonsen@bi.no](mailto:caroline.d.ditlev-simonsen@bi.no)

## **ABSTRACT**

### **Purpose**

The purpose of this paper is to describe how the term Corporate Social Responsibility (CSR) is interpreted, introduced and applied in corporations from the point of view of the person in charge of this process, **the translator**.

### **Design/methodology/approach**

A case study approach is applied. Semi-structured interviews with those responsible for CSR introduction in three different companies are conducted, based on the Knowledge Transfer and Translation theory (KTT). The content of CSR reports issued by the three companies is also reviewed to describe the CSR introduction process.

### **Findings**

The findings suggest that the translator's understanding of the term CSR, as well as his or her position and motivation, impacts the outcome of CSR introduction. Furthermore, the findings reveal that introducing the term CSR into the corporate vocabulary does not necessarily reflect changes in corporate activities.

### **Research limitations/implications**

The cases were selected to reflect differing corporate settings. However, for the purposes of generalization, the findings should be tested on other companies and in other countries.

### **Practical implications**

The study and findings are useful for self-evaluation and benchmarking by other corporations.

### **Social implications**

The study confirms that the growth in volume and scope of CSR reports does not necessarily reflect the same increase in CSR activities. In these cases, the main effect of CSR introduction reflects increased openness about already ongoing environmental and social activities.

### **Originality/value**

Whereas most attention so far has been given to how institutional pressure leads to CSR activities, this paper reveals the importance of the individual translator's interpretation of institutional CSR pressure and how this subsequently becomes the corporate CSR approach.

## INTRODUCTION

During the last few decades the performance of companies has increasingly come under scrutiny, and it is now widely recognized that companies should take a broader responsibility than short-term profit (Brammer and Millington, 2004; Idowu and Pappasolomou, 2007; Knox et al., 2005). More and more companies are initiating corporate social responsibility (CSR) programs and include such issues in their public communications, e.g. in annual reports and separate, thematic reports (Corporate Register, 2008; Knox et al., 2005).

A large variety of different corporate social responsibility (CSR)<sup>1</sup> definitions have been suggested and applied. According to the EU definition, CSR is a “concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis” (European Commission, 2001). This loose definition, with its focus on “voluntary” activities, gives room for different corporate approaches to the issue. The varied nature of companies’ CSR discourse is also confirmed by reviewing and comparing corporate CSR reports (Brammer and Pavelin, 2008; Sweeney and Coughlan, 2008). But why do companies pursue CSR so differently? The unclear definition of the term CSR, the great interest in the issue and the many different approaches chosen by companies to pursue CSR, call for a better understanding of how companies interpret the CSR idea and put it into practice (Cramer et al., 2006; Fernández et al., 2006). Whereas the majority of research so far has focused on the many different CSR activities companies are engaged in and the potential relationship between CSR and financial performance (Griffin and Mahon, 1997; Marom, 2006; Orlitzky et al., 2003), this study looks more closely at how the application of CSR started, from the perspective of the person responsible for the process, the *translator*. The background for this interest is based, among other things, on the author’s experience as VP and head of CSR in a large Norwegian corporation and later as a CSR consultant. Through this employment, I have experienced the important role of the CSR translator in forming a company’s CSR program, as well as the lack of research attention in this area. A closer look at the translator might contribute to a better understanding of why corporations choose different paths in their CSR approach. The purpose of this study is thus to address how the CSR idea and societal trend of CSR is translated into corporate programs and activities from the point of view of the translator.

The contribution this paper makes is two-fold: 1) From a theoretical perspective, the article tests the Knowledge Transfer as Translation (KTT)<sup>2</sup> model and evaluates the relevance and

impact of the CSR translator on the outcome of the translation process. 2) From an empirical perspective, the study gives an insight into how CSR is introduced into corporations through corporate management practices and the outcome of this process.

The remainder of this paper is organized as follows: The next section addresses the relevance of individuals in corporate decision processes from the point of view of CSR, and research questions are developed. Thereafter I describe the KTT theory which focuses on the individual person in corporate development, and argue that the KTT model is suitable for studying the process of CSR introduction. The planned method and the data collection process are presented. Three case studies are conducted according to the proposed process. An analysis of the translation process and the effect thereof is conducted. The paper concludes by discussing to what extent we can see common trends and similarities in the CSR translation process in the three cases, and what this implies for the understanding of CSR.

### **WHY IS THE CORPORATE CSR TRANSLATOR RELEVANT?**

Even though interest in CSR has received increased attention in recent decades, we know relatively little about how CSR is introduced into the company and, more specifically, the intersection between the leadership and management of CSR (Van Velsor, 2009) and the CSR manager's behaviour and activities (Burton and Goldsby, 2009). Even less is known about the person introducing the term CSR into the corporate vocabulary, the translator. The translator is the person who picks up the term CSR and takes the initiative to introduce it within the company. The translator has several similarities with the individual "champions" in innovation and diffusion studies (Rogers, 2005). This theory also pinpoints the difference between collective and authoritarian decision processes.

"[I]t is often stated that CSR is based on shared values, without questioning by whom these values are shared or how a shared meaning of values originates in an organization" (Nijhof and Jeurissen, 2006). In the area of philanthropy for example, which is a key element of CSR (Carroll, 1999), empirical studies have suggested a relationship between managers' personal preferences and charity choices (Atkinson and Galaskiewicz, 1988; Campbell et al., 1999; Hibbert and Horne, 1996). We also know that senior managers influence the content of corporate ethical programs (Treviño et al., 2008) and that the personal characteristics of managers impact the corporate environmental success (Fernández et al., 2006). So, based on this, it can be suggested that the person in charge of CSR has an impact on the company's CSR program.

This forms the basis for the first of the two key research questions and relates to the role of the translator: Are different CSR translators driven by different motivational factors?

Research shows that “managerial structures may play a significant role in the implementation of community initiatives” (Brammer and Millington, 2003). This draws attention to the position of the CSR translator. Given that the CSR translator is located in different departments and at different levels in the corporate hierarchy, it stands to reason that there are differences in the authority and power of translators from company to company. This is an extension of the first research question: Does the translator’s position in the corporate hierarchy impact his or her degree of freedom to make non-democratic decisions about the company’s CSR program? And furthermore, does the hierarchical position of the translator allow him or her not to follow standard procedures for the introduction of new ideas into the company?

The above research questions look at how the “translator” perceives, initiates and translates the CSR term into the corporate vocabulary. The second main research question addresses the effect of introducing CSR into the corporate vocabulary: What actual changes, if any, do these activities lead to within the corporation? Does the introduction of the term CSR in the corporate vocabulary actually imply change? Furthermore, does the number of pages addressing CSR in financial and non-financial reports actually reflect the number of activities the company is engaged in? Could it alternatively be the case that the introduction of CSR only reflects more openness about, and reporting on, already ongoing environmental and social activities that the company is engaged in? – i.e. the impact of CSR introduction being limited (Larssaether and Nijhof, 2009).

In the research community, CSR research represents an interdisciplinary field and is therefore linked to a multitude of different theoretical perspectives (Ashforth and Mael, 1989; Clarke and Butcher, 2006; Driver, 2006; Gond and Herrbach, 2006; Hibbert and Horne, 1996; Moir and Taffler, 2004; Takala, 1999). Rather than engaging in this theoretical conundrum on content-based theory models, this study applies a process-based model. More concretely, the process theory of Knowledge Transfer as Translation is applied (Røvik, 2007). In the next section I describe more closely why and how the KTT model is appropriate in this study.

## **THEORY OF KNOWLEDGE TRANSFER AS TRANSLATION (KTT)**

The theory of Knowledge Transfer as Translation (KTT) is suggested by Røvik in his book *Trends and Translations – Ideas that shape the 21st century's organizations*<sup>3</sup>. This is a model based on pragmatic institutionalism, positioned between the modernistic and the social constructivist paradigm. The model focuses on how individuals shape and transform ideas, and has common features with other pragmatic research approaches along the line of sensemaking (Weick, 1995) and “storytelling” (Czarniawska-Joerges, 1997). Individual translators may be influenced by “identity, retrospect, enactment, social contact, ongoing events, cues, and plausibility”, which are key elements of sensemaking (Weick, 1995). The sensemaking approach to CSR studies has previously been suggested (Nijhof and Jeurissen, 2006). The KTT model addresses the sensemaking element at the same time as it moves one step forward in evaluating the effect of the introduction of CSR. Furthermore, the KTT model offers practical and well-tested procedures which contribute to an applicable structure for comparing cases.

Røvik recognizes that the KTT theory has several similarities with the Actor Network Theory (ANT). The ANT approach has also been applied in previous CSR studies (Ählström and Egels-Zandén, 2008). Yet Røvik argues that the ANT theory is too abstract and not practical enough for studying the process whereby practices and ideas are translated. It can be argued that the KTT model is a developed and refined version of the ANT model in that the focus is on how individuals understand the CSR concept they are about to launch in their own organization.

The dynamics of the translation process are shaped at the interface between 1) the supply side of organizational ideas and 2) the transformation and recipient side. One of the five key trends on the supply side of the organizational ideas in 21st century debate, as suggested by Røvik, is reputation management. Branding, communication strategies, design of visible symbols are, together with CSR, suggested to be key elements of reputation management. A common denominator for these reputation management perspectives is that they focus on expressive aspects, for organizations to look good as players in society.

## **CSR from a Knowledge Transfer as Translation (KTT) perspective**

As the CSR concept is identified as a trend in the 21<sup>st</sup> century, my paper does not linger to look at how CSR became such a trend (the supply side), but rather on the second part of the process: how the idea of CSR is transferred to the recipients.

### *Translation – the transformation of CSR trends into corporate practices*

Even though the CSR concept is well-established and popular, the context of the topic is unclear. A multitude of CSR definitions exists (Dahlsrud, 2006), and CSR activities may include issues such as legal, ethical, economic and/or philanthropic activities (Maignan and Ferrell, 2003). It is therefore not surprising that companies understand and address CSR very differently, with large variations in the results attained. The question then becomes, why do companies act as they do when addressing CSR? Why do some companies, independent of sector, donate vast sums of money to humanitarian organizations, whereas others choose to collaborate with NGOs or to take environmental measures that go far beyond legal requirements? Why do some companies issue comprehensive CSR reports together with their annual report, whereas other companies barely mention CSR on their WebPages? Why did some companies initiate their CSR work in 2002, whereas others started in 2005? To understand these questions it can be valuable to look more closely at “who” the company is.

“The company” is, from an external perspective, perceived as an entity when engaging in CSR activities. Internally however, not all employees are aware of or even agree with the CSR actions taken. This might be due to the fact that the CSR initiative is often launched by one or a limited number of employees in the company. Even though several persons might be involved in the CSR process, the first CSR “move” is taken by one person, the translator. It is then up to the translator how many, if any, employees become involved in the CSR process.

The translator’s motivation, the characteristics of the translator, the translation rules and patterns and the effect of the CSR translation, are therefore key elements in understanding how CSR is decontextualized and thereafter contextualized in companies. This is expressed through the following four key questions in the KTT theory, applied to CSR introduction:

1. The translator’s motivation: Why are CSR ideas translated?
2. What are the characteristics of the translators: Who are the communicators of knowledge between contexts, and what characterizes their competence?



3. Translation rules: Are there patterns in the way CSR ideas are translated between different organizational contexts?
4. The effect of the translation: What are the effects of the CSR translations in the company?

(Røvik, 2007)

#### *The translator's incentives/motivation*

Previous research shows that CSR approaches adopted vary tremendously (Cramer et al., 2006), and are driven by different factors. This study investigates the translator's personal understanding of his or her motivation factors. In addition, trigger questions are posed to widen the interview subject's focus. These questions are based on a wide spectrum of motivation theories applied in the study *Theories of Corporate Responsibility: How do they resonate with perceived practices and expectations* (Ditlev-Simonsen and Midttun, 2008), measuring the relative importance of the following motivation factors for CSR on a 1-5 Likert scale:

- **Profit maxim:** solely to increase profit (Friedman, 1970)
- **Value maxim:** to create long-term value creation for the shareholders (Jensen, 2001)
- **Stakeholdership:** to satisfy different stakeholders (such as employees, customers, non-governmental organizations and government/regulators) (Freeman, 1994)
- **Cluster building:** to build a strong cluster to provide a favourable business context for the company (Porter and Kramer, 2007)
- **Branding:** to build a positive reputation and brand image (Fombrun, 2005)
- **Innovation:** to develop new products and business concepts (Kanter, 2006)
- **Copying / imitating:** to resemble other companies (DiMaggio and Powell, 1983)
- **Ethics / morals:** to do the "right thing" (a moral issue) (Aristoteles)
- **Managerial discretion:** to fulfil the personal preferences and interests of the manager or person in charge of CSR (Williamson, 1964)
- **Sustainability:** to contribute to long-term sustainable development as argued by Brundtland (World Commission on Environment and Development, 1987)

#### *The characteristics of the translator*

The translator's characteristics reflect two perspectives: The first being their personal characteristics, and the second being their professional characteristics. Personal characteristics include age, gender, personal interests, environmental and social concerns and attitudes, volunteer work etc. Professional characteristics are linked to position, department and

authority. To uphold the confidentiality promised, the main focus in this study is on professional characteristics.

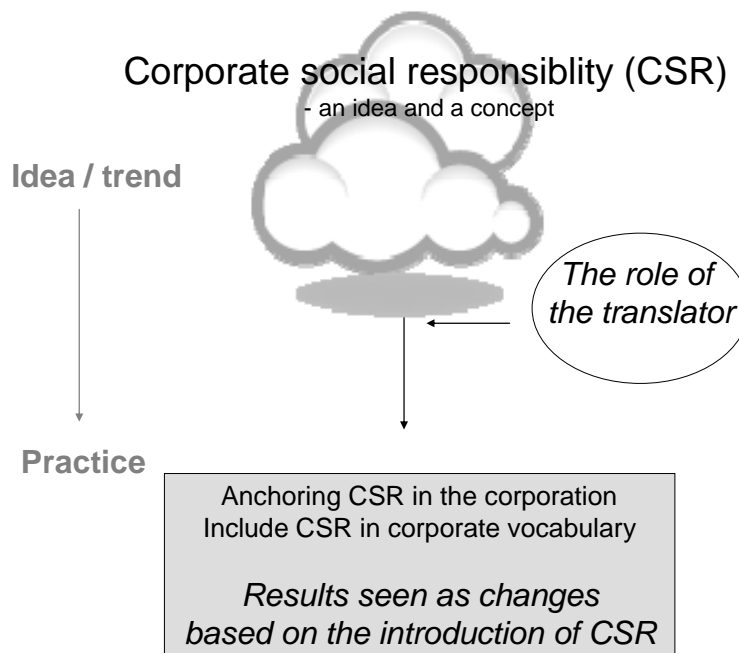
### *Translation rules*

When implementing ideas and initiatives in a company, some sort of formal structure, routines and procedures are likely to be applied. This paper looks more closely at which of these already existing structural conditions are applied with regards to CSR introduction. Is the standard procedure for new business opportunity or change followed? Are stakeholders such as employees generally involved in or informed about the process? Are CSR plans approved by the board of directors? These are some examples of the issues that are addressed. The position of the translator, as addressed above, might also influence the degree of freedom the translator has, and thus how “freely” the translator can act in the process of defining the content of the term CSR in the corporate vocabulary.

### *The effect of the translation on corporate activities*

Given that the CSR field is characterized by ambiguity, a translator might be perceived as good by some people whereas somebody else might perceive the same person as a poor translator. This paper seeks to be as objective as possible, and refrains from the “good / bad translator” discussion and instead deals with actual outcomes of CSR. That is, to what extent the introduction of CSR into the corporate vocabulary has led to actual changes in corporate activities and processes. The model of this study is illustrated in Figure I.

**Figure I The process of translating CSR into corporate vocabulary**



## METHOD AND DATA COLLECTION

The fact that the CSR translation process is an area about which little is known calls for an explorative approach to the issue. Aiming at conceptualising and improving the understanding of the translation process requires a closer look at the process companies have gone through to introduce CSR. The comparative case study approach, with its inductive process of comparing similarities and differences in selected cases, is a suitable approach to address such research questions (Andersen, 2003; Eisenhardt, 1989; Yin, 2000). It is argued that multiple-case research is more appropriate for books whereas single cases are more suitable for articles due to the space-consuming, empirical richness in multiple cases (Eisenhardt and Graebner, 2007). Despite this, I have chosen the multiple-case method and meet the space challenge by presenting the cases in a short form. I believe the polar type cases will provide a better picture of the situation. Furthermore, applying the KTT format for presenting the cases makes them less space-consuming and more easily comprehensible.

The three cases selected are based on a review of 20 companies to identify cases with extreme differences and polar types to illuminate the phenomenon (Eisenhardt, 1989; Eisenhardt and Graebner, 2007). They reflect companies in different sectors, differing in size and in date the

term CSR was introduced. The translators have different positions and are located in different departments, and the corporate ownership style is different, as illustrated in Table I.

**Table I: The three cases included in the study**

<b>Company</b>	<b>Alpha (1)</b>	<b>Beta (2)</b>	<b>Gamma (3)</b>
<b>Sector</b>	Energy	Retail	Construction
<b>CSR first mentioned in annual report</b>	2005	2005	2002
<b>Dept. of CSR initiative</b>	Investor relations	Communication & HR	Communication
<b>Ownership Style</b>	Stock exchange listed	Privately owned	Stock exchange listed

The companies have between 1 500 and 10 000 employees, and are among the 50 largest companies in Norway. It is important to mention that size and sector might impact the timing of CSR introduction. Previous studies have shown that those sectors which are most criticized for environmental and social issues, also report most comprehensively about the issues (Fry and Hock, 1976). Furthermore, since the term CSR was introduced, reporting on CSR issues has increased exponentially (Corporate Register, 2008). It can be argued that the first companies to address CSR were innovative, whereas those which commenced later were driven more by legitimacy (Berthelot et al., 2003; Suchman, 1995).

Data was collected from two sources: Document studies and interviews. The document study looks at how each company claims to address CSR through annual reports. The interview process addresses the internal process leading to these external reports from the point of view of the translator. The document review and interviews were conducted in spring 2008.

### **Document studies**

The document review uses the company's financial and non-financial annual reports as the basis for research. For each company a backwards review of the financial and non-financial reports is conducted to identify when the term CSR first appeared. After having identified when CSR was first included in the corporate vocabulary, a brief description of what is addressed as CSR is provided in the document studies, together with a brief description of how the CSR coverage has developed since then. The report where CSR is first mentioned is compared to earlier annual reports to see if the CSR heading encompassed activities already present in previous years, but then under a different heading.

Research has shown that a large portion of what is included in the CSR reports is about issues and activities which corporations are required to address and be engaged in (Dahlsrud, 2008). To avoid the confusion of compliance and non-compliance with existing laws and regulations, I focus on what the individual companies identify as CSR, regardless of whether or not these activities are legally required. The goal is to find out why the specific company chose to include what they did as elements of their CSR work.

A summary of the document review forms the start of the interview, and is also included in the introduction of each of the cases in this article.

### **Identifying the interview subject, the translator**

After having established when the term CSR was first applied in the company's annual reports, the company was contacted to identify the person who was responsible for this, i.e. the translator. Contacting the company, it was relatively easy to identify the translator as the person responsible for introducing the term CSR into the annual report. This person then had to prove that he or she was the translator by means of a written document which demonstrated the initiative they had taken. Thereafter the interview was conducted. All the interview subjects contacted were willing to participate. From an epistemological perspective, this study thus uses the translator's understanding of how CSR was introduced into the corporation.

### **Semi-structured interviews**

The interview was semi-structured and based on the four key questions presented in the KTT model, and lasted for about one hour. Immediately after the interview a summary of the interview was written and sent to the interview subject for review, and the interviewee had the opportunity to make changes. Afterwards, and in some instances, it has been necessary to shorten the text.

## **THREE CASES DESCRIBING HOW CSR WAS INTRODUCED AND TRANSLATED INTO CORPORATE ACTIVITIES**

In this section the three cases are presented. As described, the cases consist of two sections: The first, the document study, presents the company and how CSR is addressed in its annual

and non-financial reports. The second part, the semi-structured interview, gives a summary of the interview based on the four questions established by the KTT model.

## **CASE 1: ALPHA**

The first case, Alpha, is in the energy sector and listed on the Norwegian stock exchange. The term CSR is first mentioned in the company's annual report in 2005. One page of this report (of 198 pages) is devoted to CSR, with the following items being addressed: value creation, sponsorship and cultural contribution. In addition, and as required by Norwegian law, equality, HSE (health, safety and the environment) and the external environment are addressed in the board of directors' report. The same CSR issues that are covered in the 2005 report are also addressed in previous annual reports (for 2003 and 2004), even though the term CSR is not applied. In the company's annual report for 2007, the CSR coverage has developed into a separate chapter (10 of the report's 128 pages). Issues addressed are reporting, economy, external environment and social responsibility. This report also includes a three-page overview in accordance with the GRI<sup>4</sup> framework.

In this case the document review reveals that from an external reporting point of view, focus on CSR has increased substantially. Yet, from the information conveyed in these annual reports, it is difficult to detect if any substantial changes, other than increased awareness and reporting, have occurred.

### ***Interview***

The interviewee, the translator, was responsible for introducing the CSR idea into the company. This person, the translator, was Head of Investor Relations at the time, but was at the time of the interview working in a subsidiary company.

#### *The translator's incentives/motivation*

In 2004 the translator identified CSR as a societal trend, an issue companies generally were concerned about, and therefore something this company should address. Stakeholdership and copying/imitating were the most important motivation factors. For the rating of the remaining motivation factors, please see Table II. Of the different stakeholders, shareholders were viewed as the key motivators for the CSR work. As Head of Investor Relations, the translator had received requests from external investors regarding the company's CSR status. In order to be able to respond to these requests, it was necessary to obtain a general overview of the company's work in this field.

#### *The characteristics of the translator*

The translator was not a “CSR activist”, and point of departure was mainly to respond to trends in the market as well as investor requests. The translator had, through the level of position, well-established contact with the company’s top management and thus the opportunity to draw CSR to their attention.

#### *Translation rules*

The company’s CSR approach was not in the form of the company’s standard procedure for new business ideas. Instead, the translator took the initiative to present the CSR concept to the management team, and was allowed to follow the idea. A subordinate of the translator was given the responsibility to develop an overview of the company’s current CSR related activities according to the GRI format, and this was presented to the management and board of directors a few months later. The overview revealed that the company’s overall CSR activities were satisfactory and no flaws or significant shortcomings were detected. Of course, as in most companies, this company had room for improvement. However, current standards were evaluated to be well beyond minimum requirements.

The main contribution of the internal overview report was thus to collect and systematize existing standards and ongoing activities related to CSR within the company. Conveying these findings in the annual report under a CSR heading became the next step.

#### *The effect of the translation*

The effect of the translation process in this case was the writing of an overview of the company’s CSR status, informing the management team and board of directors and conveying the information externally through the annual report. The information conveyed was not new, but it contained existing community activities repackaged as CSR activities. The result of the translation process was mainly aimed at external stakeholders. After the ongoing community activities and standards were repackaged as CSR activities, the investors who had requested CSR information were, according to the translator, content.



## **CASE 2: BETA**

Beta is in the retail import and distribution sector and privately owned. The term CSR is first addressed in a few sentences in the annual report for 2005. In the company's annual report for 2006, CSR is briefly addressed in three paragraphs. However, the company has for an extended time worked actively on HSE, working conditions and environmental issues. Environmental reports were, for example, issued in 1996, 1997 and 1998. In the annual report for 2006, the company reports that it is in the process of developing a CSR work plan.

This case illustrates a company that has seemingly, according to the number of pages dedicated to CSR issues in the annual report, done relatively little in the CSR field.

### *Interview*

The interviewee, the translator, is VP Corporate Communication and CSR. This is a newly created position established a few months prior to the interview. Prior to that the translator had been VP Corporate Communication & HR for 12 years.

#### *The translator's incentives/motivation*

Recognizing that the CSR theme was being actively debated in the business world and the media, the translator was keen to know to what extent the company was running its business in a responsible manner. Recognizing that the company had been concerned about environmental issues as well as community work, the translator wanted to benchmark the company on CSR issues. At this point it is relevant to mention that, even though it was not mentioned in the annual reports, the company had for a long time been engaged in NGO interaction. However, these activities had mainly been on a philanthropic and charity basis. Good causes had been supported through donations to NGOs, but these activities had not been actively announced either internally or externally. The top management and owners were responsible for choosing the NGOs and the purpose of the charity.

A request to participate in a CSR study started the CSR process in the company. According to the translator, long-term value creation, positive brand images, ethics and sustainability were the most important motivation factors for CSR attention. For the rating of the remaining motivation factors, please see Table II. Employees were perceived as the main stakeholders for CSR work.

### *The characteristics of the translator*

The translator was not a “CSR activist”, but still concerned about CSR issues to the extent that, without any external pressure, he started the CSR process. From a company culture point of view, the concept of CSR was well-anchored in the company’s core with more than half a century of societal contributions, even though the term “CSR” was not applied in the company’s publications. The translator was concerned that both the company and its employees perceived the company as responsible.

### *Translation rules*

Having identified the need to focus on CSR in the company, the translator suggested the theme to the board of directors, and the plan to develop an action plan was approved. The translator had a key position and the authority to initiate the CSR process. A working group was formed to develop an overview of what the company was actually doing in the CSR field, that is, ongoing projects in the CSR realm which were not necessarily named “CSR activities”. Ongoing activities (in the field of environment, senior policy, security, employee education, culture and community care) were set in a CSR format based on the company’s key values. A CSR strategy document was developed which was presented to and approved by the board of directors. The follow-up of this document was tested and approved among managers in different local offices. Furthermore, a survey of employees was conducted to measure their awareness and attitude to the company’s CSR activities. The translation process so far has been focused on internal communication i.e. not on customers or the media.

In this setting, the CSR initiative was thus following a standard procedure for new ideas in the field of communication and HR.

### *The effect of the translation*

The introduction of the term CSR has contributed to an awareness of the topic as well as the development of an overview of the CSR activities the company was already involved in. At the board level, CSR was addressed and it was approved that CSR be pursued as a project and for positioning, and that goals and a work plan be established. The activities addressed in the project plan were already ongoing in the corporation. However, the introduction of the term CSR led to a better visibility and overview system for these previously more fragmented activities. Furthermore, through the introduction of CSR, and internal information about these activities, the employees became aware of the company’s engagement in the field.

### **CASE 3: GAMMA**

Gamma is in the construction and real estate development sector and is listed on the Norwegian stock exchange. The term CSR is first mentioned in the annual report for 2002. Prior to that external environment and HSE were well covered in the report. From two pages addressing CSR in the annual report for 2002 of 66 pages (same as for HSE and external environment), the company has gradually developed the CSR reporting into a 30 page separate report for 2006 and the same for 2007. External environment and HSE are still central issues in these reports, but are now integrated as an element of CSR (this shift occurred in 2005).

The focus of CSR reporting has since 2002 been closely related to the day-to-day business of the company and its key values, which are closely related to environmental and anti-corruption issues. In addition, since CSR reporting has been extended from two to 30 pages, more extensive reporting on the same issues is included. Graphs describing changes in energy use are an example of the key performance indicators presented. In addition, procedures to follow up and integrate ethical values and principles are included. Stakeholder seminars which have been organized are described, as well as the company's sponsor program. It appears that there has been a gradual development of the company's activities within CSR, at the same time as already existing and ongoing programs and activities have been more comprehensively described in the annual and CSR reports.

#### ***Interview***

The interviewee, the translator, is Executive VP Communications, and was responsible for introducing CSR in 2002. This person also has the overall responsibility for CSR today, even though an employee with specific CSR responsibility has been appointed.

#### ***The translator's incentives/motivation***

Being in the construction sector, and a significant energy, transport and resource user, the company realized early that to be concerned about the environment was a necessity for survival and could also be a business opportunity. In 1998 the company bought a large company involved in the recycling business. Focusing on environmental issues internally was therefore a necessary step in business development. The company focus developed from environmental concern to CSR concern in 2002, in tune with the societal trend. The key motivation factor for CSR was thus to fulfill and be ahead of market development within CSR i.e. a truly business-oriented approach. Activities which were organized and called CSR were not new, but a renaming of already ongoing activities.

According to the translator, long-term value-creation for shareholders, building a strong cluster and building a positive reputation and brand image were key motivation factors for CSR activities. For the rating of the remaining motivation factors, please see Table II.

#### *The characteristics of the translator*

The translator was not a “CSR activist”. In the translator’s opinion, the whole CSR concept was historically initiated by consultants in the US seeing an opportunity for new business. Even so, the translator was concerned about ensuring that the company was “on top of things”. Being an “enthusiast”, loving to sell and make positive changes also contributed to the translator’s CSR initiative and engagement in the CSR concept. Having a central and powerful position in the company also facilitated the organizing of what the translator thought was the right thing to do.

#### *Translation rules*

The CSR initiative was not organized as a new initiative, but rather a continuing pursuit of already ongoing projects on issues like HSE, recycling, energy efficiency, education and integration. It was therefore not necessary to develop a new plan or get it approved by a team leader or board of directors. Increased employee involvement is of great importance for the company, and the company has focused on integrating CSR into existing processes rather than developing new projects. However, the translator recognizes that CSR work is still too much of a “top-down” design, and he will work at changing this. Employee ownership was a key element of the company’s success, according to the translator.

#### *The effect of the translation*

No concrete effect of the company’s CSR work has been identified. As the translator perceives taking CSR issues into account to be a necessity in today’s companies, the translator was more concerned about the negative effects that could be associated with not adopting the CSR concept within the company. Still, as most of the activities the company calls CSR activities were already ongoing long before the CSR concept emerged, it is not right to claim that the effects of these programs are the effect of CSR as such. However, generally, activities placed under the CSR umbrella have led to ensuring corporate tidiness and good habits as well as increased awareness. This again is closely linked to professionalism, confidence and trust.

## **ANALYSIS**

The three cases presented in the previous section of the essay are presented from a vertical perspective, one company at a time. In this section the findings are analyzed from a horizontal perspective. The companies' responses to each of the questions in the semi-structured interview are compared and discussed. I look for similarities and differences and see if any common denominators can be found.

### **Document study**

The companies studied have approached the CSR issue very differently with regards to reporting, from only a few sentences on CSR issues in the annual report of Beta, to a separate report equivalent to more than 25 percent of the annual report from Gamma. The timing of the introduction of CSR also varies - from 2002 to 2005. It is also evident that the companies have chosen different issues to address as CSR. Some of these differences can be attributed to the fact that the companies are in different sectors. However, CSR issues such as, for example, charity cannot solely be explained by sector variations and differences. There is no obvious reason for a company in the energy sector to support youth soccer, while a company in the retail sector donates to charity.

The following sections look more closely at the background for these different approaches to CSR as illustrated by the content of the annual reports.

### **The role of the translator**

#### *The translator's incentives/motivation*

Common to the three translators in this study is that their interest in CSR issues is based on a variety of motivation factors. In the case of Alpha, investors' requests (stakeholder) and copying were the main source of motivation for CSR focus. For Beta and Gamma, value maximization and branding were key translator triggers. The timing of the introduction of CSR may also impact the motivation for its introduction. Table II confirms that the drivers for CSR differ among the translators. For Alpha copying was for example a top motivator, whereas for Beta, copying was on the bottom.

Common to all three companies is that prior to introducing the term CSR into the corporate vocabulary, the translators were worried that the company was not responsible enough, that CSR was something that needed attention to avoid future problems. The first step for all three companies was to establish an overview of current activities related to CSR. By doing so, a variety of ongoing activities which could be addressed as CSR were identified. This led to

the translators being positively surprised and relieved: they were actually working in a responsible company without knowing it.

**Table II: Weighting of CSR motivation factors by translators**

	ALPHA	BETA	GAMMA	Average
Profit maxim	2	1	4	2.33
Value maxim	4	5	5	4.67
Stakeholdership	5	3	3	3.67
Cluster building	-	1	5	3.00
Branding	4	5	5	4.67
Innovation	2	3	4	3.00
Copying / imitating	5	1	4	3.33
Ethics / morals	3	5	4	4.00
Managerial discretion	2	3	3	2.67
Sustainability	4	5	4	4.33

*1=strongly disagree, 2= somewhat disagree, 3=neither/nor, 4: somewhat agree, 5=strongly agree*

*The characteristics of the translator*

None of the translators were environmental or social activists, and they did not express any special attitudes towards CSR. The gender and age of the translators were also quite different: one woman and two men, and with ages spanning from early thirties to over sixty. Gender and age did not have any obvious impact on the CSR introduction. The discrepancy in the translators’ positions, however, impacted the CSR avenues available. In Beta and Gamma the translators had enough authority to translate CSR as they preferred and to integrate CSR reports according to their personal preferences. However, even though the CSR translators in Beta and Gamma had the same level of authority to formulate what CSR should mean for the corporation by themselves, they chose different procedures which again could be linked to personality. The translator in Beta chose to involve other employees in the CSR process, whereas for the translator in Gamma the CSR process was more of a one-person show.

*Translation rules*

The different type of position, and therefore authority, of the translators implied different degrees of freedom as to how much they could decide the CSR program by themselves. However, the translators did not necessarily make use of their discretion. As described above, the translator in Beta choose to follow more standard procedures for change, by involving employees, whereas in Gamma, the translator did not engage in employee involvement.

In two of the companies the CSR program was presented to and approved by group management and by the board of directors. In the third company the CSR program was decided without any approval by group management or the board of directors.

No standard forms for change procedures were established for CSR engagement, and the rules and routes applied were to a large degree up to the characteristics and position of the translator.

### **The effect of the translation on corporate activities**

None of the companies had established any formal procedures for measuring the effect of the CSR work, and as previously described, the majority of the issues addressed as CSR were already ongoing prior to the term CSR being included in the corporate vocabulary. Still the translators were quite conscious of the positive effect of the company's CSR activities – even though no actual changes could be documented other than increased reporting on CSR issues.

For the translator in Alpha, the positive effect of CSR introduction was that the investor who had requested a CSR report was content. In Beta a positive effect of CSR introduction was to confirm that the company was responsible through ongoing activities. This was also conveyed to the employees and confirmed into the corporate identity. Gamma perceived risk reduction, corporate tidiness and the establishment of good habits as being the positive results of the company's CSR work.

## **THE ROLE OF THE INDIVIDUAL CSR TRANSLATOR AND THE EFFECT OF CSR INTRODUCTION**

The purpose of this study is to address how the idea of CSR is translated into the corporate vocabulary, and to identify possible changes which have occurred as a result of the introduction of CSR. The key two research questions are **1) The role of the translator:** to what extent do the motivation and characteristics of the translator and the translation rules impact what the introduction of CSR encompasses and **2) The effect of the translation:** what is the effect of the introduction of CSR into the corporate vocabulary. The following two sections describe the findings from the three corporations studied.

### **The role of the translator**

The findings suggest that the translators in these three cases had a substantial impact on defining the content of the term CSR when it was introduced into the corporate vocabulary. Furthermore, the translators were motivated by different elements depending on the situation. The large variation in the rating of the importance of the different motivation factors also confirms that the drivers for CSR vary from translator to translator (Table II). In some cases stakeholders are identified as motivators, while in others the motivation is based more on institutional pressure, and the role of the individual's personal conviction is also relevant. This study thus suggests that several different theories are relevant when studying CSR processes, depending on the situation. The findings furthermore suggest that the position of the CSR translator is also relevant for the outcome of the CSR translation process. If the translator is at the top of the corporate hierarchy, he or she has more freedom to decide what the corporation includes in the term CSR, and standard procedures for change are not applied.

### **The effect of CSR translation on corporate activities**

Common to the three case studies is that the CSR translation process largely consists of organizing, renaming and making visible the companies' ongoing activities within the CSR field. Ongoing programs and projects in the field of environmental and social concern, such as pollution control, waste management, energy efficiency, employee development, HSE, charity and NGO co-operation were put under the CSR umbrella. Another common finding in these cases is that the translators, at the start of the process of CSR introduction, were worried that the company was not a responsible company. However, after having gained an overview of the status of ongoing activities which could be placed under the CSR umbrella, the translators were positively surprised and relieved that the company was responsible.

Finally, the size of the CSR report or the number of times the term "CSR" is mentioned in the annual reports in these three cases does not reflect the number of changes that have actually taken place since the term CSR was introduced.

### **Contribution**

The contribution of this study is two-fold: From a theoretical perspective, the KTT approach to studying CSR translation has been tested, and is shown to be a promising avenue for approaching this type of CSR research. An advantage of this model is, among others, that it opens the way to address a wide variety of CSR drivers and to set these in an interpretive



framework. This multi-theoretical approach is also in line with suggestions by other studies (Branco and Rodrigues, 2008; Lee, 2008). From an empirical perspective, the study presents three accounts of how CSR was introduced into corporations, developed by reviewing the companies' financial and non-financial reports before and after the introduction of the term CSR, as well as by presenting the CSR translators' experiences of introducing CSR. Finally, the study outlines avenues for future research.

### **Implications for research and practice**

This study is exploratory, and the findings need to be further tested and developed, for example through additional case studies in other companies. The findings argue for a greater focus on the individual CSR translator to understand the background for the variation in corporate CSR decisions and choices. A first step would be to look more closely at, and compare translation processes in, different sectors to test the findings of this study. The timing of CSR introduction is also a relevant issue deserving more attention; why do companies end up in such different categories, ranging from innovators to laggards (Rogers, 2005)? Comparing the position and authority of the translator relative to the outcome of CSR introduction is also an important avenue of further research, as is ownership structure.

### **CONCLUDING REMARKS**

The purpose of this study is to obtain a better understanding of how the CSR idea is translated into activities in companies. Three cases illustrating the process of translating the CSR idea into corporate practices are presented. The cases represent companies from different sectors, of different sizes, different organizational structures and having started their CSR engagement at different points in time. The translation processes are compared in an attempt to identify similarities and differences. The findings reflect that in these cases the translators had different motivations for pursuing CSR and that these impact on what the corporations choose to define as CSR activities and how these activities are presented and introduced.

The findings suggest that the main content of the activities named CSR were already ongoing in the company prior to the introduction of the term CSR. Previously the terms applied were environmental concern, pollution control, waste management, energy efficiency, employee development, HSE, charity, NGO co-operation etc. This finding thus supports the argument that CSR is a "catchword", which in reality implies less change in corporate activities than the growth in the use of the CSR term suggests. Such an attitude towards CSR activities is

supported by Owen et al who are concerned that “the new social audit becomes just another management fad, or the latest “product” in the management consultant’s toolkit” (Owen et al., 2000), and does not lead to sustainable development (Larssaether and Nijhof, 2009). A different approach would be to suggest that even though, so far, CSR introduction in these companies has not caused major changes in activities, the awareness of CSR has been explicitly established. This may be a small change in the short run, but might form the basis for expanding the scope of CSR in the long run.

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## Endnotes

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<sup>1</sup> The term CSR (Corporate Social Responsibility) will be applied to cover other terms like “Samfunnsansvar”, Corporate Responsibility (CR), Corporate Citizenship and similar.

<sup>2</sup> Teori om kunnskapsoverføring som translasjon

<sup>3</sup> Trender og translasjoner – Ideer som former det 21. århundrets organisasjon

<sup>4</sup> “The Global Reporting Initiative (GRI) has pioneered the development of the world’s most widely used sustainability reporting framework and is committed to its continuous improvement and application worldwide. This framework sets out the principles and indicators that organizations can use to measure and report their economic, environmental, and social performance.” <http://www.globalreporting.org/AboutGRI/WhatWeDo/>

