

Social sustainability in CSR reports



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A multiple case study of social sustainability in CSR reports



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Abstract

CSR has become more and more used and communicated by organizations in the last decades. CSR is divided into 3 areas, the economic, the environmental and the social. Of these three areas social sustainability is still less researched and lacks a clear definition, which makes it hard to operationalize for use in analysis and in business contexts. This motivated the researcher to investigate how social sustainability is defined in CSR reports. CSR reports are one of several communication channels used by organizations. To investigate this area 6 CSR reports were picked evaluated by relevance. An extensive literature review into the areas of CSR context, history, classification of theories, social sustainability and CSR communication were conducted. Insights from all these areas were used to form an analytical framework. From the literature review of context and history, 4 different historical/contextual backgrounds were identified: 1. Responsibility, serving the society from the 1930s, 2. good for business from the 1980s, 3. Corporate citizenship from the 1999s 4. Accountability from the 00's and afterwards. In the classification of theories showed 4 different categories; instrumental, political, integrative and ethical. In the literature review of social sustainability, the subthemes of health, influence, competence, impartiality and meaning-making alongside the GRI standards were found to be relevant for the analysis. Last elements of CSR communication in reports were reviewed finding that factors like goal, audience, skepticism can have an influence on the communication in the reports. All the information from the literature review were put into an analytical framework giving an approach to the qualitative content analysis. Starting out with social sustainability, the findings from the 6 reports were that the areas of health, competence and impartiality were highly used in the reports. The organizations defined these areas with social sustainability. The areas influence, and meaning-making were represented, but not in all reports and not as many times. From the GRI standards, human rights, local communities, public policy and customer privacy were also identified in the analysis as areas the organizations reported about in connection to defining social sustainability. In the next part of the analysis the backgrounds of context and history were analysis in the reports. Here it was found, that the good business background or argument were used the most. The background of responsibility and corporate citizenship was also represented in the reports by most of the organizations. The background of accountability was identified in some of the organizations. This led to the findings in the analysis part of classifying the theories, that the context for defining social sustainability mostly comes from the instrumental category, even though both the political and ethical group also were represented in the analysis. Findings from the section on context and the classification of theories led to conclude that they organization defines social sustainability in a multifaceted way within the areas of health, competence, impartiality and human rights.

Table of content

List of tables and figures.....	5
List of figures	5
List of tables.....	5
Introduction.....	7
Limitations	8
International and Intercultural aspects.....	8
Structure.....	8
Methodology	11
Philosophy of science	11
Research design.....	12
Multiple case studies.....	13
Data collection.....	14
Literature review	15
Data analysis.....	16
The process of the ethnographic content analysis (ECA).....	18
Context	19
Report 1 – Lenovo.....	19
Report 2 – H&M.....	19
Report 3 – Danfoss	19
Report 4 – Lego.....	19
Report 5 – Ikea.....	19
Report 6 – Siemens.....	19
Theory and literature review.....	21
CSR – History.....	21
Context of CSR from the 1930’s and onwards.....	21
An evolution of CSR definitions	24
Classifying the CSR theories.....	30
Instrumental theories.....	31
Political theories	32
Integrative theories	32
Ethical theories.....	32
Dividing CSR – the triple bottom line	33

Social sustainability	33
CSR communication – reports	38
Analytical framework	39
Analysis	43
Social sustainability in CSR reports.....	43
Health	43
Sub-conclusion.....	45
Influence	45
Sub-conclusion.....	47
Competence	47
Sub-conclusion.....	49
Impartiality	49
Sub-conclusion.....	51
Meaning-making.....	52
Sub-conclusion.....	53
GRI standards	53
Human rights, child labor and forced labor.....	54
Local communities, public policy and customer privacy	55
Sub-conclusion.....	56
Context and history	56
The good business context	58
A responsibility and the corporate citizen.....	60
Accountability	61
Sub-conclusion.....	63
Classifying the social sustainability approaches.....	63
Sub-conclusion.....	65
Discussion	67
Conclusion	70
Recommendations for further research.....	72
References	73
Books	73
Articles.....	73
Internet.....	74
Appendix 1.....	76

List of tables and figures

List of figures

Figure 1 Flow chart for Qualitative Document Analysis

List of tables

Table 1 Difference between quantitative and ethnographic content analysis table 2.1 from Altheide and Schneider 2013 pp 25

Table 2 Definition of terms from Ireland & Pillay, 2010: 88

Table 3 An overview of different contextual and evolutionary factors of CSR

Table 4 Information from Garriga and Melé, 2004: 52-53

Table 5 Group of Instrumental theories, Garriga and Melé, 2004: 53

Table 6 Subcategories to Social sustainability (GRI 2018b)

Table 7 Definition of social sustainability, Missimer, Robért & Broman, 2016b: 47

Table 8 Analytical framework explained made for this thesis by Louise Kolbeck

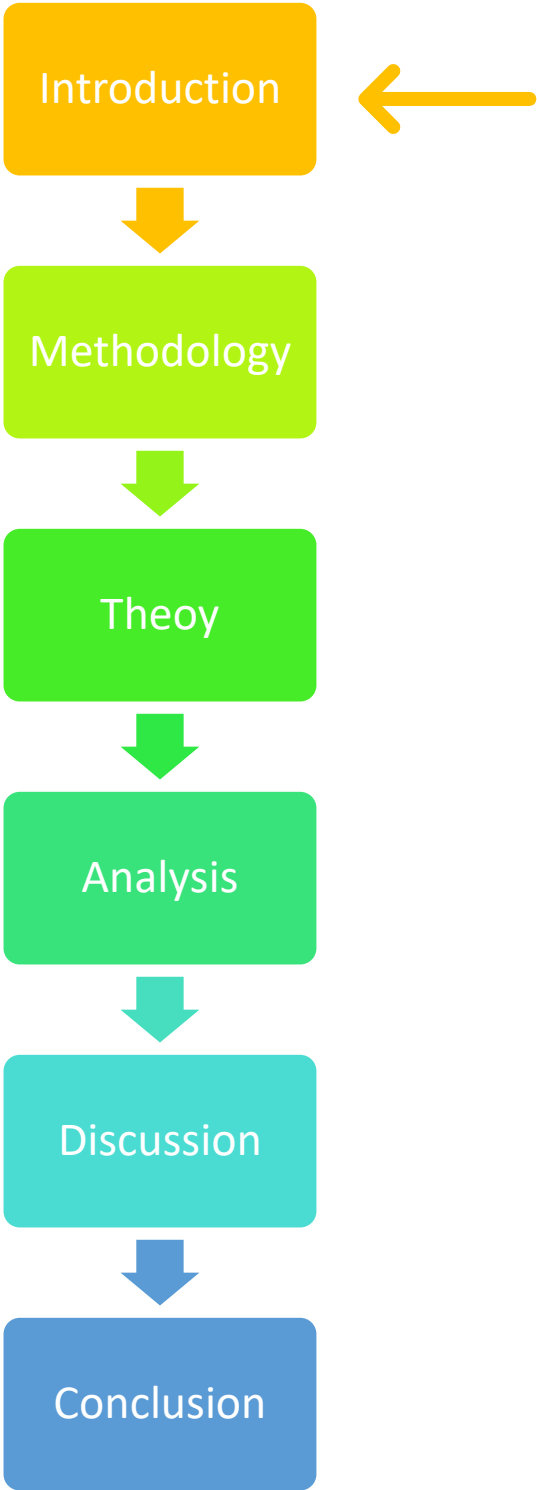
Table 9 Category under social sustainability – from theory section

Table 10 Category under social sustainability - from theory section

Table 11 Category under social sustainability – from theory section

Table 12 Category under social sustainability – from theory section

Table 13 Category under social sustainability – from theory section



Introduction

Corporate social responsibility (CSR) have become more and more important in the communication by organizations and companies alike these past decades. Different initiatives by the UN have led the way within the sustainability area for organizations. Many have e.g. incorporated the UN Global Compact initiative (UN Global Compact, 2018a). This way companies can show their commitment to CSR and sustainability. CSR can be defined as: *“the responsibility of enterprises for their impact on society”* (European Commission, 2011). For some theorists CSR or sustainability is popularly divided into three branches: the economic, environmental and social. For UN, sustainability must cover all three branches (Wilson, 2015: 433). Even though all three areas are evaluated as equal, social sustainability is in relation to the other two far less researched and investigated (Vallence, Perkins & Dixon, 2011: 342, Locket et al., 2006: 123-125). Perhaps this is one of the reasons that the definition of social sustainability is considered to be multiple, vague and not easy to operationalize (Eizenberg & Jabareen, 2017: 1-2, Valence, Perkins & Dixon, 2011: 342). Within the field of CSR social sustainability is lacking a *“clear and utilizable definition”* (Eizenberg and Jabareen, 2017: 1-2), to do proper research. How can organizations learn from work done by researchers, if the understandings and findings cannot be used in the real world? This question puzzled the researcher and discovering this issue creating motivation for going deeper and investigating further. Eizenberg and Jabareen agree with the above question mark arguing that the reasons behind the vagueness is *“social scientists, who are criticized for being conceptually vague and inconsistent, thus generating multiple concepts”* (2017, 2). What is left in this academic area within CSR is chaos (Vallence, Perkins & Dixon, 2011: 342). This notion of chaos led to the development of this research about social sustainability. Additional research into this area seemed needed, to further learning and knowledge for scientists, but also for organizations in a business context, which as can be seen above, where the field is regularly used. Therefore, this research means to focus on social sustainability. How it is being defined and operationalized in a business context. An important part of CSR and social sustainability is the need for communication. CSR needs to be communicated for the organizations to receive the possible outcome from their activities (Du et.al, 2010: 8-9, Tewari & Dave, 2012: 395). One type of communication form is the CSR report (Du et.al, 2010: 13, Tewari and Dave: 2012: 396). As a part of the UN Global Compact initiative organizations must make reports on their situation and progress within CSR. Beside that for some organizations it is mandatory by national law to make these reports (Danfoss, 2018: 2). CSR reports are a part of CSR communication, which is extended to several groups of stakeholders at the same time, e.g. workers, business partners and clients (Baviera-Puig et.al. 2015: 11013, Du et al. 2010: 13). CSR reports are chosen as the type of communication, which will be investigated here. As described before, reports are just one channel, meaning that there are several others and all channels are deemed for different audiences. Because of this

a focus is put on the report. Consequently, the goal for the research becomes to learn not only about social sustainability, but also reports, especially, how an organization define social sustainability in their reports. To further insight into the problems described above, this research has the following problem formulation **“How does organizations define social sustainability in their CSR reports?”**. This problem formulation will be investigated via a qualitative content analysis of 6 different reports from 6 different organizations. Information on the organizations are enclosed in the section context under methodology and the reports in appendix 1. The qualitative content analysis will require an analytical framework made from a literature review of relevant theoretical areas, like social sustainability, CSR context and history and CSR communication.

The aim of the thesis is to provide new knowledge within the area of social sustainability in CSR reports.

Limitations

In this section the limitations of the thesis will be explained in relation to the scope of the paper.

The results of the analysis are based on a qualitative content analysis of 6 different CSR reports. Because it is qualitative and conducted by one researcher, it is harder to repeat and replica somewhere else.

Also, as explained above, the research entails only CSR reports, if one wanted to investigate how organizations define social sustainability in general, it would be relevant to take in other channels like commercials or home pages to investigate perhaps compare the communication.

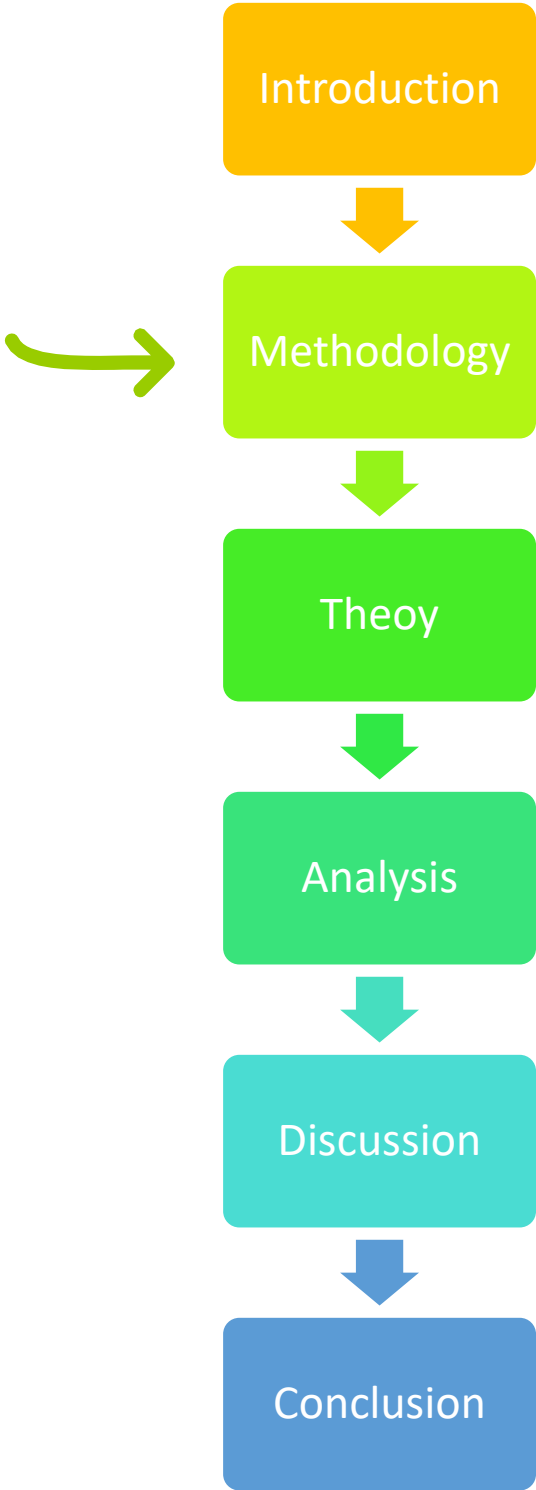
International and Intercultural aspects

As a part of the criteriums of this thesis an international and/or intercultural aspect should be included. In this thesis an analysis of 6 different global organizations from different countries and cultures are examined. This gives the findings both an international and intercultural aspect as it transcends just one nation and culture. Beside national culture the aspect of different company culture also makes it an intercultural thesis. To see further details about the organizations, see the context section under methodology.

Structure

In this section the structure of the thesis will be outlined. First there has been the introduction of the paper, to give the reader a view of what is to come. Hereafter, the thesis will include a methodology section, which involves the choices for e.g. epistemological and ontological stance of the author, research method and data collection, this also includes limitation of the methods and how this effect the research. Thereafter there will be the theory section, which to answer the problem formulation entails a thorough literature review into theories about CSR, CSR reports and social sustainability. The theories will be used to create an analytical framework for use the analysis. Following the theory section, the analysis will consist of

a multiple case study into 6 different companies and their most recent CSR reports. The analysis and presentation of findings will follow in order to answer the problem formulation. To add to the findings a discussion of the social sustainability definition and how it relates to CSR communication is included. Findings will be summed up in a conclusion and will also contain further research suggestions.



Methodology

In this chapter the methodology considerations will be described to show how this thesis plans to answer the problem formulation “**How does organizations define social sustainability in their CSR reports?**”. Point of departure for the methodology section is Alan Bryman’s “Social Research Methods” (2016). It will include the philosophy of science, research design, data collection considerations and data analysis method.

Philosophy of science

To fully understand the research, one must consider that “methods of *social research are closely tied to different visions of how social reality should be studied*” (Bryman 2016: 17). This means that how the researcher views social reality is important for the perception of the research. For the question, how the researcher views social reality, the epistemological and ontological stances are considered important. “An epistemological issue concerns the question of what is (or should be) regarded as acceptable knowledge in a discipline” (Bryman, 2016: 24) and ontology means “the questions of whether social entities can and should be considered objective entities that have a reality external to social actors” and Bryman goes on to state “or whether they can and should be considered social constructions built up from perceptions and actions of social actors.” (Bryman, 2016: 28). For this research the stances of interpretivism and constructionism have been used as Alan Bryman (2016: 24-31) described them. Within the epistemological stance interpretivism “subsumes the views of writers who have been critical of the application of the scientific model to the study of the social world” (Bryman, 2016: 26). This means that the subject under investigation in social research, like people, should be considered and thereby studied significantly different than that of natural sciences (Bryman, 2016: 26). Different traditions spring out of the interpretivism stance and here it is the tradition of hermeneutic-phenomenology, which the researcher has used. This research thereby tries to examine the social world with an emphasis on understanding instead of explaining it (Bryman, 2016: 26). Bryman state that hermeneutic stands for “methods of the interpretation of human actions” and “understanding of human behavior” (Bryman, 2016: 26). Hermeneutics, which is “drawn from theology” (Bryman, 2016: 26), is an approach to science mostly known for the hermeneutic circle “The notion that all understanding is contextual, i.e. that we understand the whole from its parts, but at the same time the parts from the whole they are a part of”¹ (quote translated from Holm, 2011: 86). The circle is described as ever going, always trying to understand the whole from its parts and reversed again (Holm, 2011: 86-87). For this research it means that the learning and analysis are ever going. And that learning about social sustainability both

¹ Den opfattelse, at al forståelse er kontekstuel, dvs. at vi forstår helheden ud fra dens dele, men samtidig delene ud fra dens helhed, de indgår i (Holm, 2011: 86)

springs out of the literature review, but also from the analysis, which then is used for further analysis. Phenomenology takes its point of departure in how people make meaning in the world, or “common-sense thinking” (Bryman, 2016: 27). This means that the researcher needs to create access to the “common-sense thinking” of individuals (or organizations) being investigated, and thereby investigate and interpret their actions from their point of view (Bryman, 2016: 27). In this thesis, it means that the phenomena of social sustainability should be investigated and understood from the point of view of the organizations behind the CSR reports. This relates to the problem formulation, that put emphasis on how organizations define social sustainability. The ontological stance of constructionism does not believe that the social world is pre-given, but that it is something that is negotiated between social entities (Bryman, 2016: 29-30). In relation to this research, it signifies that a concept is not predicted by the outside world but formed and given meaning by the social entities in the world e.g. organizations and humans. When studying a concept from the point of view of an organization the constructionistic stance means that you can study how the organizations create meaning and thereby give greater findings and insights about that concept (Bryman, 2016: 29-30).

Research design

In this next section we will focus on the research design chosen. A research design is “*a framework for the generation of evidence that is chosen to answer the research question(s)*” (Bryman, 2016: 39). Therefore, the framework is for the collection and analysis of data (Bryman, 2016: 39). One must first consider whether to choose a qualitative vs. a quantitative approach. A quantitative approach to research is often containing “*the collection of numerical data, a deductive view of the relationship between theory and research, a preference for a natural science approach [...] and an objectivistic conception of a social reality*” (Bryman, 2016: 149). On the other hand, a qualitative approach “*is a research strategy that usually emphasizes words rather than quantification in the collection and analysis of data*” (Bryman, 2016: 374). The research is often therefore with an inductive, constructionist and interpretivist approach (Bryman, 2016: 32, 374). It therefore might be typical to say that within social science one cannot use a quantitative approach as it, according to Bryman, is associated with positivism mostly used in natural science (Bryman, 2016: 149). But Bryman argues that the difference between the two is more unclear for some theorists while it is fundamental for others (Bryman, 2016: 31). And as, Flyvbjerg argues, both the quantitative and qualitative research strategy can have rewards for research within social science (Flyvbjerg, 2006: 241). What one should choose, one or the other or even both, should be in relation to the problem formulation (Bryman, 2016: 8-9). In this research the epistemological and ontological stances give meaning and importance to the words in the CSR reports written by different organizations. In this case a deeper understanding into how different organizations define social sustainability is needed. Since the qualitative approach is known for a possible deeper understanding, whereas the quantitative approach is better for

the broader view, the foremost is chosen (Flyvbjerg, 2006: 241). With the qualitative approach an emphasis is put on the *“words rather than quantification in the collection and analysis of data”* (Bryman, 2016: 32-33).

Multiple case studies

Case studies is often contested as useful due to troubles with external validity and generalizability (Bryman, 2016: 62). For how can the world of science use results, solely based in one context? According to Flyvbjerg traits such as too subjective, too much influenced by researcher's own interpretations and as mentioned above not possible to generalize are known to be linked to case studies (Flyvbjerg, 2006: 219). Still, Flyvbjerg contests that case studies have been misunderstood and is a *“necessary and sufficient method for certain important research tasks in the social science, and that it is a method that holds up well when compared to other methods in the gamut of social science research methodology”* (Flyvbjerg, 2006: 241) and even in the natural science world case studies have been used to develop significant work (Flyvbjerg, 2006: 226). The research tries to show from the world of business, how social sustainability is conceptualized. Therefore, a multiple case study has been chosen for conducting a thorough investigation into the field of social sustainability and to answer the problem formulation on how organizations define the term social sustainability. Instead of just choosing one case, it still gives the opportunity for a very detailed and deep study, which is a trait of a case study (Bryman, 2016: 60). Where a case study could show, how one organization do it, with a multiple case study, (also a type of comparative study), *“it improves theory building”* (Bryman, 2016: 67) and makes the researcher *“in a position to establish the circumstances in which theory will or will not hold”* (Bryman, 2016: 67). In this theory it gives the researcher a better opportunity to investigate social sustainability. With case studies being known for context-based knowledge, with a choice of 6 organizations and their CSR reports one can find data from each organizations context, (Flyvbjerg, 2006: 221). As the purpose is to research the problem formulation from the point of view of the organizations, with a case study, or in this case a multiple case study, it is possible to generate meaning and understanding (Flyvbjerg, 2006: 221-222). To generate meaning and understanding is according to Flyvbjerg also a purpose of science (Flyvbjerg, 2006:221-222). Flyvbjerg argues, that the use of case studies as method can still be used for generalizations. He states that the possibility of generalizations comes down to the case chosen (Flyvbjerg, 2006: 225) and that it can be increased with a strategic selection of cases (Flyvbjerg, 2006: 229). One could think that with a choice of a random case, a representation of typical organization, it would mimic another context in the real world and it therefore would help to generalize (Flyvbjerg: 2006, 230, Bryman: 2016: 62-63). However, it is not the course chosen for this research. As mentioned above a strategic choice of cases for the research is seen as a

better way for obtaining proper samples to answer the problem formulation. In the problem formulation concepts like CSR reports, social sustainability and organizations are mentioned, it is therefore argued, that searching for organizations with published CSR reports, which report on social sustainability is relevant. Therefore, it is a strategic case selected based on information to have a higher chance for successfully answering the problem formulation and to use to generalize (Flyvbjerg, 2006: 229-230). Even though it is just mentioned before, generalizations are not a priority for this study. As Flyvbjerg also argues, generalizations should not necessarily be the objective for social science studies. The objective of scientific work should always be learning and accumulating knowledge (Flyvbjerg: 226-227). In this research the objective is to learn and gain knowledge within the area of social sustainability. Beside the traits mentioned above characteristics like: *international and intercultural* are also important for the selection of the cases to be studied. A full list of the organizations and reports are enclosed in appendix 1 and a small description of the organizations are found under context in the methodology section.

Data collection

The next issue that is important for the research methodology is the data collection, *“these decisions flow from the research questions, but they may also be influenced by the context, structure and timing of research”* (Ritchie & Lewis, 2003: 56). Bryman writes *“To many people, data collection represents the key point of any research project”* (Bryman, 2016: 10) and a special importance to the data quality in research have become more and more imperative in recent years (Bryman, 2016: 10). In this study, CSR reports from the different organizations are chosen as the primary data. CSR reports represent official documents produced by the organizations (Bryman, 2016: 553) and is also what one would call naturally occurring data (Ritchie & Lewis, 2003: 56). Generated data like an interview have not been considered important or necessary to answer the problem formulation. In the context of this study, the purpose is to study how organizations define social sustainability in csr reports. The meaning being to look from the point of view of the organization and how they define social sustainability in their everyday work and made explicit in the reports. If an important part of the research is understanding a phenomenon in its own context *“that observing or experiencing the research phenomenon in its natural context is critical to understanding, then naturally occurring data is likely to be preferred”* (Ritchie & Lewis, 2003: 56-57). A naturally occurring document like CSR reports, which e.g. are published through websites are an easy access to information about and from the organizations. However, the quality of the document is important, and Scott gives 4 criteria that can be used to evaluate this (Bryman, 2016: 546):

1. The authenticity
2. Credibility

3. Representativeness

4. Meaning

It is important to consider e.g. what is the point of view of the people writing the document and other context specific things like receiver of the text and format (Bryman, 2016: 553-554). In the context of this study, the purpose is not to use the CSR reports as evidence of CSR goals achieved or that the company is reaching its purpose within social sustainability. The focus will be on, the words used in the text and how the writers achieve to define social sustainability. Therefore, of Scotts evaluation criteria the area of meaning and representativeness seem more important to evaluate the quality of the reports and to a lesser degree credibility and authenticity. In relations to representativeness the documents have been assessed to be a typical representation of the organizations approach to CSR and social sustainability, as the are the authors themselves. When it come to meaning, the reports have been easy to read and extract indicaitons and evidence from. These elements put together, the researcher evaluates that the data are of good quality (Bryman, 2016: 546). In practice a google search for companies publishing their CSR reports has been conducted. The search words corporate social responsibility, corporate social responsibility reports, csr, csr reports, social sustainability have been used. Several organizations have been looked at and deselected typically if there was no CSR report or if the CSR report did not contain information about social sustainability. In the end the strategic choice of cases was used to find the reports that brought rich information and represented organizations from different countries and cultures. The 6 reports chosen were the latest publicized reports from the organizations. 5 published in 2018 about fiscal year 2017 and 1 published in the fall of 2017 about fiscal year 2016-2017. The reports will be referred to by organization name and the publication year. See full list in appendix 1.

Literature review

Beside the data for the analysis, a literature review has been conducted. In this study the researcher has done a narrative review of academic work in the fields of CSR, social sustainability and CSR reports, where texts have been critically assessed for its relevance to the research (Bryman, 2016: 91). Typically, a review is used to find out what is already known in the academic field of one's interest and then used to justify further research into the area (Bryman, 2016: 91), but in this case it is also used for making an analytical framework for a qualitative content analysis of the CSR reports (Bryman, 2016: 95). The qualitative content analysis is examined more below. For the search for literature the Aalborg University Library (AUB) online database has been used. Different publications found through AUB were initially evaluated by original source and by which site it is originally published. Here it is important to be critical (Bryman, 2016: 107-108). Searching for literature about CSR, CSR reports and social sustainability began with already known references by the author from previous work and readings (Bryman, 2016: 105). Here after a search in the

data base with the use of key words like Corporate social responsibility, CSR, social sustainability and alike were conducted. Literature is primarily searched for in fields of management, CSR and communication. This have been chosen because CSR is a field, which is covered in many different academic fields and can have many different meanings in research depending on context or academic field. In this context the focus is on communication in CSR reports and therefore the fields mentioned above is seen most relevant.

The literature review uncovers many different approaches and themes connected to the field of CSR. This can make a literature review very difficult as the amount of information seems enormous, if one were to incorporate all the different themes that are associated to the field of CSR in one's search. Because of that the literature review has been constrained to the words written above. The many different approaches to CSR are explained more in the theory section. After a search in the database headlines, abstracts and introduction are used to weed out the relevant literature. Hereafter, readings is used to find additional text from references. Additional themes and topics found to be relevant from the first literature review is then used to search for further literature.

Data analysis

To be able to answer the problem formulation, a qualitative content analysis of the CSR reports will be conducted. A qualitative content analysis looks at content, context and themes in the text (Ritchie & Lewis, 2003: 200). These themes the researcher has found by means of the literature review and analytical framework. (Bryman, 2016: 563-565). The content analysis focuses on *"capturing and interpreting common sense, substantive meanings in the data"* (Ritchie & Lewis, 2003: 202). With the use of the qualitative version of content analysis, also better known as an ethnographic content analysis (Bryman, 2016: 285) the goal is to investigate *"aspects of texts that are not amenable to quantitative techniques"* (Pickering, 2004: 890). With a quantitative content analysis, the object is to *"quantify content in terms of predetermined categories and in a systematic and replicable manner"* (Bryman, 2016: 285). The advantage of this method is transparency, as with the publication of the coding system and manual, alongside the research, other could perhaps easily replicate and thereby verify the findings (Bryman, 2016: 302). However, as mentioned above some aspects of text is not quantifiable and therefore risks being lost from interpretation in a research. Pickering mentions some examples in textual features and functions, that cannot be quantified *"irony, ambivalence, and allusion; communicative register and mode of address; and the point of view, presuppositions, and values that may come implicitly with the message and make certain categories or notions appear natural or absolute in meaning"* (Pickering, 2004: 890). My research studies, how organizations define the term social sustainability. This seems important to consider, as it can have significant value how one should interpret the findings. Even an example as what headline is chosen for a

section in a CSR report can have meaning for how the text should be interpreted (Pickering, 2004: 890). Different from quantitative content analysis, in an ethnographic content analysis, the themes and categories used for analysis is not fixed. Instead themes and categories are used as a presupposition for the analysis, while still being developed and reviewed during the analysis (Bryman, 2016: 285, 563-564). Another feature to this type of analysis is that the researcher also considers what type of text, which is being studied, in this case CSR reports, and how this effect, how one should interpret the text and findings (Bryman, 2016: 564). For this reason, a part of the literature review and analytical framework is also work on communication in CSR reports. More differences are shown in the table below made by Starosta (1984) (Altheide & Schneider, 2013:25).

Table 2.1 Quantitative (QCA) and Ethnographic (ECA) Content Analysis

	QCA	ECA
Research goal	Verification	Discovery; verification
Reflexive research design	Seldom	Always
Emphasis	Reliability	Validity
Progression from data collection, analysis, interpretation	Serial	Reflective; circular
Primary researcher involvement	Data analysis and interpretation	All phases
Sample	Random or stratified	Purposive and theoretical
Prestructured categories	All	Some
Training required to collect data	Little	Substantial
Type of data	Numbers	Numbers; narrative
Data entry points	Once	Multiple
Narrative description and comments	Seldom	Always

Concepts emerge during research	Seldom	Always
Data analysis	Statistical	Textual; statistical
Data presentation	Tables	Tables and text

Table 1 Difference between quantitative and ethnographic content analysis table 2.1 from Altheide and Schneider 2013 pp 25

The process of the ethnographic content analysis (ECA)

Altheide and Schneider labels ECA as a research method to “fill a gap” (Altheide & Schneider, 2013: 4) between systematic techniques used for an objective study and the more qualitative methods like interviews (Altheide & Schneider, 2013: 4-5). ECA is a mix of objective content analysis and participant observation, where the “researcher interacts with documentary materials so that specific statements can be placed in the proper context for analysis” (Altheide & Schneider, 2013: 5). With this approach Altheide and Schneider see “documents as representations of social meanings and institutional relations” and state that “A document can be defined as any symbolic representation that can be recorded or retrieved for analysis.” (Altheide & Schneider, 2013: 5)

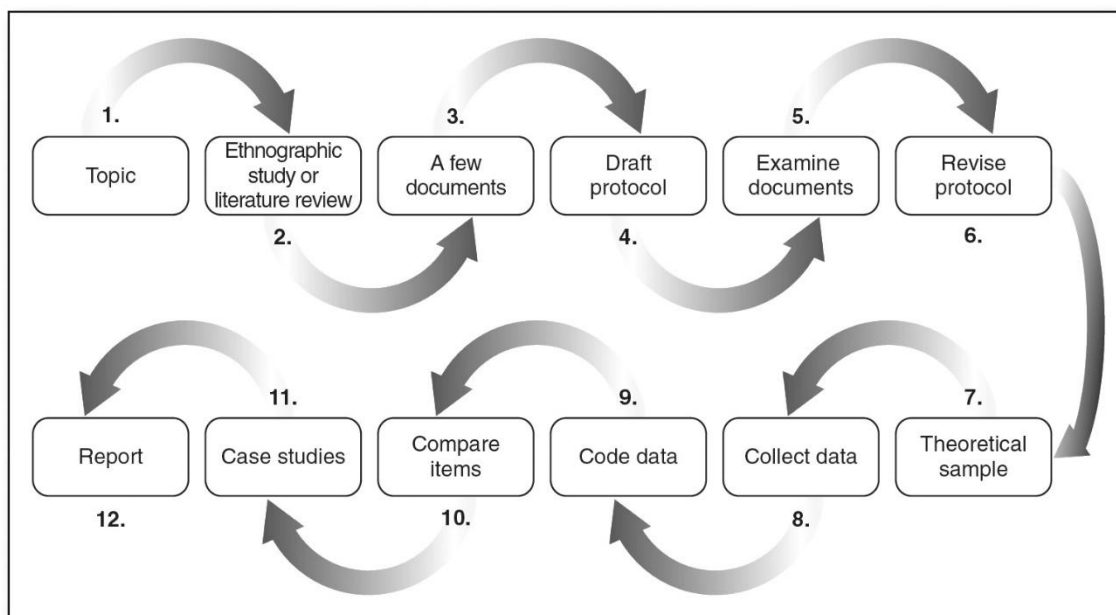


Figure 1 Flow chart for Qualitative Document Analysis

Source: Created by Roisan Rubio specifically for use in Altheide and Schneider 2013 p. 19

In figure 1 you can see an example of how the process of ECA can be. The process of the categorization and making the analytical framework for use as a protocol will be described in a section in the theory.

Context

In this section a short description of the organizations behind the 6 CSR reports will follow. In appendix 1 you can find a full list of the reports with information and links.

Report 1 – Lenovo

Lenovo is a global technology company with more than 52,000 employees in more than 60 countries. (Lenovo, 2017: 6-9). In the fiscal year 2016/17 the organization grossed 43,035 million USD in revenue (Lenovo, 2017: 20). The organizations headquarter is in Hong Kong (Lenovo, 2018).

Report 2 – H&M

The H&H group consisted in 2017 of 8 different clothing brands sold in 4739 stores in 69 different markets around the world. The organization sold for 232 billion incl VAT in 2017. The organization employs more than 171,000 people (H&M, 2018: 4). The company was originally founded in Sweden. (H&M, 2018: 5).

Report 3 – Danfoss

Danfoss is a global engineering company within infrastructure, food supply, energy efficiency, and climate-friendly solutions. The organizations employees 26,645 people in 20 different countries. Danfoss was founded in Denmark as a one-man business and in 2017 had net sales of 43,3 billion DKK (Danfoss, 2018: 5)

Report 4 – Lego

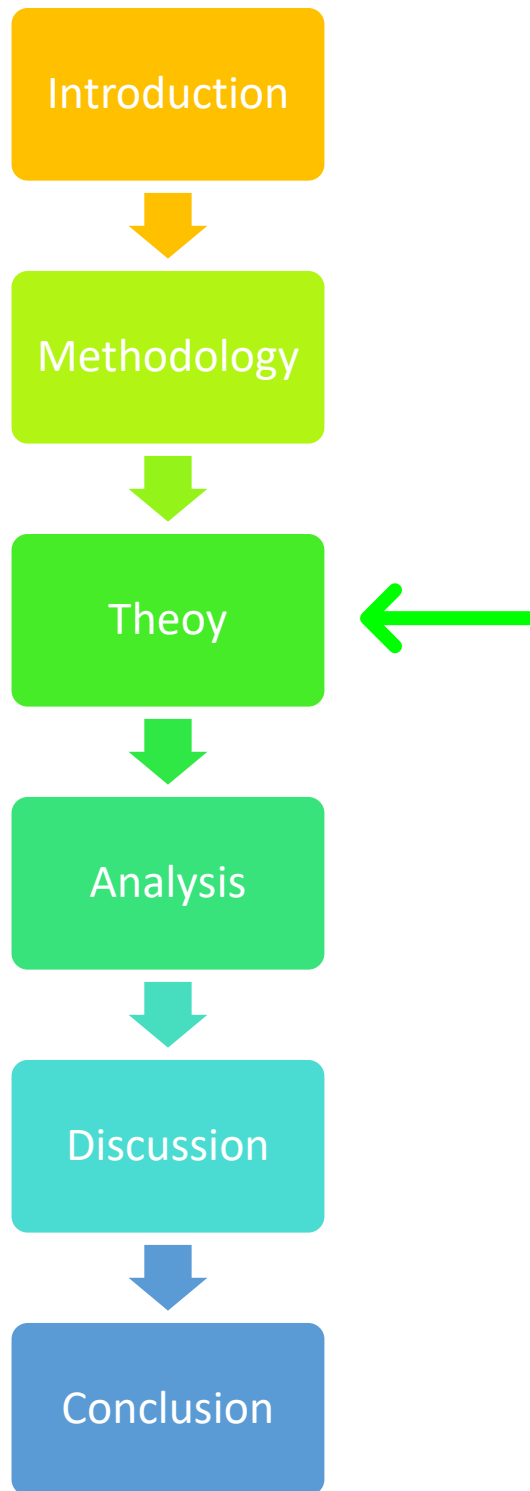
Lego is a global toy manufacturer based out of Billund DK, focusing on the LEGO brick. The organization is still owned by the Kirk Kristiansen family (Lego, 2018b: 1-3). The organization had a revenue of 34,995 million DKK and 17,534 employees in 2017 (Lego, 2018b: 8).

Report 5 – Ikea

Ikea is global organization producing and selling products for home. In 2017 the organization had 355 stores in 29 different countries and employed more than 149,000 employees (Ikea, 2018b). The organization is owned by Stichting Ingka Foundation from the Netherlands (Ikea, 2018c).

Report 6 – Siemens

Siemens founded provides technology and services all over the world in areas like power generation and distribution, and products, solutions and services in healthcare (Siemens, 2018: 13). The organization employs 372,000 people in every part of the world (Siemens, 2018: 20).



Theory and literature review

In the following sections relevant theories will be elaborated on, which will be used for an analytical framework intended for the analysis. How the different academic areas are relevant is stated as well.

CSR – History

In conducting the literature review to find academic work that could help shine light on the problem in this research, diving into the CSR arena seemed more relevant than any other. This is the arena that social sustainability (which also has a separate section below) is connected to, and therefore to research this, the literature review took its starting point in academic literature on CSR.

Utting and Marques argue that there are 4 different limitations within the research of CSR. Most relevant to the research here is the notion that research tend to ignore history's effect on how one should perceive CSR and the investigation of CSR (Utting and Marques, 2010: 3-6). For the point of making an analytical framework from the theories to analyze the reports, it is important to look at the term CSR back in history. Utting and Marques state *"it is important to situate CSR on a historical trajectory in order to reveal conditions, strategies and contexts"* (Utting and Marques, 2010: 6), they go on stating that it is relevant in order to *"to consider, which elements are relevant to today's circumstances; and to determine whether they are being considered in current strategies to promote CSR"* (Utting and Marques, 2010: 6). Therefore, to understand how social sustainability is defined in CSR reports, the literature review starts with looking at CSR in the past and how this frames how organizations communicate CSR. This can be used in the analyze to determine, which conditions effect the organizations today and how this effect the definitions of social sustainability. Ireland and Pillay's *"Corporate Social Responsibility in a Neoliberal Age"* is used to examine and describe the history and context of the development of CSR (2010). Carroll's work among others *"Corporate Social Responsibility – Evolution of a Definitional Construct"* (1999) and Garriga and Melé's *"Corporate Social Responsibility Theories: Mapping the Territory"* (2004) are examined and described for a definition and operationalization of CSR for the framework. Although the idea of CSR can be traced back centuries *"Formal writing on social responsibility, however, is largely a product of the 20th century"* (Carroll, 1999: 268). Therefore, to understand the concept of CSR and thereby find ideas and words of significance about social sustainability to use for the analytical framework, the research starts there.

Context of CSR from the 1930's and onwards

Where to start the historical inquiry into CSR is seen as difficult. Ireland and Pillay argue that CSR should be seen as a product of a particular historical context and part of a wider set of ideas about the nature of the corporation (Ireland & Pillay, 2010: 78). Therefore, it is relevant to take a dive into context and historical factors, which influence on how one should interpret CSR, thereby social sustainability too. A full account of

what has happened in the last 100 years would be a long text not to mention totally irrelevant, instead important findings, which have a significant effect will be examined and explained in this section. Work on CSR or ideas alike is seen as early as in the 1920s and 1930s (Ireland and Pillay, 2010: 77). However, it is first in the 1930s that the idea of the “*socially responsible corporation*” emerges, which dominates in the decades after Second World War (Ireland & Pillay 2010: 77). From what is called contemporary CSR (which is what Ireland and Pillay calls CSR from 1980s until today), CSR or the socially responsible corporation from the 1930s is contrastingly different. In the 1930s it was a duty of corporations to be socially responsible, where today it is more centered on shareholder value (Ireland & Pillay, 2010: 77-79). CSR was back in the 1930s not shareholder oriented, instead corporations took on a ‘*public institute*’ identity, stating that the directors had a responsibility towards employees, consumers, creditors and society, as well as shareholders (Ireland & Pillay, 2010: 77). As opposed, in contemporary CSR the organizations first and foremost had a responsibility towards its shareholders (Ireland & Pillay, 2010: 77). It can be argued that the older form of CSR is more transformative, where the new contemporary CSR is more “*ameliorative, seeking to temper without unsettling or displacing the idea of the corporation as a private, exclusively shareholder- and profit-oriented enterprise*” (Ireland & Pillay, 2010: 77-78). As Ireland and Pillay argue looking at the context is important in understanding how one should understand CSR. E.g. are the organizations in their CSR reports effected by a sense of duty or a responsibility towards their shareholders. The context with thoughts on CSR emerged in the interwar period (1918-1939), where “*the rise of the corporate economy*” occurred (Ireland & Pillay, 2010: 79). This is reflected in the change between how the business were run. Before stockholders were often managers or owners close to the operation. Thereafter shareholders started to become people buying stocks, being both physically and mentally far from daily operations. This disconnection between managers and owners started concerns about the accountability and preventions of managers only feeding their own pockets. This gave the response, that managers started talking about being socially responsible. The corporations were to serve the society (Ireland & Pillay, 2010: 80-82). Where Ireland and Pillay mark a distinct line between CSR from the 1930s and what they call contemporary CSR, they maintain, that there is a tendency to treat the term CSR as a continuation of former ideas within the same subject (Ireland & Pillay, 2010: 79). In the late 1970s “*finance reasserted its power and neoliberal ideas began to rise to prominence*” meaning the end of the transformative CSR (Ireland & Pillay, 2010: 84). Ireland and Pillay continue “*the idea of the socially responsible corporation was abandoned and the principle of shareholder primacy was reasserted*” (Ireland & Pillay, 2010: 85). When CSR came back in the 1980s it was connected to the idea of neoliberalism. CSR was now set in a very different context influenced by the idea of shareholder value. Neoliberalism grew popular in the 80s and by the 1990s is was an economic and political standard way of thinking (Ireland & Pillay, 2010: 85). Neoliberalism stands for free

markets being the best way for growing wealth and allocating resources. The state should provide the framework for the operation of the market and economy but minimize its interferences with the corporations (Ireland & Pillay, 2010: 85). This way of political and economic thinking effects the context in which the CSR now develops. Because of multinational shareholders and multinational corporations, it is questioned whether they are likely to be socially responsible within the societies they are situated. As a reaction to this NGOs start creating pressure for companies to behave more responsibly (Ireland & Pillay, 2010: 87). NGOs start different campaigns, e.g. boycotts and pressuring companies to adopt codes of conducts and principles (Ireland & Pillay, 2010: 87). All the scandals led to Kofi Annan on behalf of the UN, proposing the Global Compact initiative in 1999. The purpose *“was to bring together corporations, governments, UN agencies, workers, NGO’s and other civil society actors”* in the quest for the good corporate citizen (Ireland & Pillay, 2010: 88). The start of the new contemporary CSR came from pressure from NGOs, private companies and organizations. However, private companies quickly adopted the notion of CSR as a way of creating social and political legitimacy, e.g. as a branding mechanism. At this time CSR initially contained things like; Codes of conduct or Sets of Principles about areas like labor standards, child labor, anti-discrimination (Ireland & Pillay, 2010: 87-88). CSR continued to grow and came to be associated with terms like *“corporate citizen”* *“the triple bottom line”* and *“sustainable development”* (Ireland & Pillay, 2010: 88).

Corporate citizen	<i>“understanding and managing a company’s wider influences on society for the benefit of the company and society as a whole”</i>
The triple bottom line	<i>“Corporations should focus not only on the economic value they add but also on the environmental and social value they add and/or destroy”</i> . (This term is further depicted in a section later on)
Sustainable development	<i>“Development that meets the need of the present without compromising the ability of future generations to meet their own needs”</i>

Table 2 Definition of terms from Ireland & Pillay, 2010: 88

CSR therefore often is explained to the shareholders, with the *“business case”* argument. The claim being, that it is good business to live up to codes of conduct, because of possibilities of scandals. However,

neoliberalism has had the effect, that when it comes to CSR, there are no formal rules. It is more normal to use what is popularly called soft law, meaning that the companies can “talk the talk”, but it is not checked that they are “walking the walk”. There are no national laws to control them (Ireland & Pillay, 2010: 89-90). This is one of the reasons that some are skeptical about this form of CSR (Ireland & Pillay, 2010: 91). However, even soft law can turn out to have effective reactions, as the risks can be high for the corporations, which do not follow. The risks are e.g. shareholders selling stocks, and people not buying their products (Ireland & Pillay, 2010: 91-92). Because of all this the newest change for CSR is a transformation, where CSR goes from being about responsibility to accountability. It is a new movement moving from the voluntarism and self-regulations which conceptualizes the CSR in the neoliberalist way. Now people are expecting accountability, where companies can prove that they live up to their CSR policies (Ireland & Pillay, 2010: 94-95). Some of the ways to ensure accountability, the movement suggests using a set of mechanisms like: complaints procedures, independent monitoring, compliance with national and international law and other agreed standards and lessons and mandatory reports (Ireland & Pillay, 2010: 95-96). Ireland and Pillay argue that even though accountability is only in its “infancy”, it is a reset back to CSR at its original origin as a more legal obligation and transformative thing (Ireland & Pillay, 2010: 96). When it comes to the analysis, it will be interesting to find, if the way the organizations define social responsibility is formed by the idea of the “good business” and neoliberalist thinking or if it is possible to find marks of this new accountability, that has been related to CSR.

An evolution of CSR definitions

One of the theorists mentioned a lot in work on CSR is Archie B. Carroll, and the next part takes point of departure in his work on examining and researching literature on defining CSR (Carroll 1979, 1991, 1999, 2008). Even though Carroll also mentions that CSR and companies being ‘socially responsible’ appear as early as in the 1930s (Carroll, 1979: 497, Carroll, 1999:269). Carroll argues that when it comes to the definition of CSR, important writings on subjects starts about 50 years earlier than when his work published in 1999 (Carroll, 1999: 268-269), (meaning about 70 years from now). Both Carroll (1999) and Garriga and Melé (2004) praises Howard Bowen’s work on CSR from the 1950s calling it “*seminal*” (Garriga and Melé, 2004: 51) and a “*landmark*” (Carroll, 1999: 269). All though there is other important texts about CSR in the 1950s Carroll refer to Bowen as the “*Father of Corporate Social Responsibility*” (Carroll, 1999: 270). Bowen’s definition of CSR from his book ‘*Social Responsibility of the Businessman*’ from 1953 is “*the obligation of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society*” (quote by Bowen in Carroll, 1999: 270). The emphasis in this definition is on CSR being an obligation, and it being related to objectives and values of

society. In the 1960s focus on CSR grew and therefore academic work on defining or at least trying to define CSR also grew (Carroll, 1999: 270). McGuire in 1963 continues in the same line as Bowen stating that social responsibility is about obligations that companies have beyond those of economic and legal (Carroll, 1999: 271). Within his definition of CSR, he argues, that it can entail *“an interest in politics, in the welfare of community, in education, in the ‘happiness’ of its employees and, in fact, in the whole social world about it”* referring that the company should be a good citizen (Carroll, 1999: 272). One of the significant writers from the 60s was Keith Davis. His definition of CSR from 1960 was *“businessmen’s decisions and actions for reasons at least partially beyond the firm’s direct economic or technical interest”* (quote by Davis from Carroll, 1999: 271). Even though it similarly to Bowen’s definition talks about decisions and actions, it takes on the notion of CSR being only partial not for economic or technical interest, rephrasing it saying, that CSR can be for these interests too. Davis emphasizes that CSR *“should be seen in a managerial context”* and that it can give economic gains on the long run (Carroll, 1999: 271). One can say that this places Davis definitions of CSR in a ‘good business’ context. Davis later elaborates on his take on CSR. In 1967 he adds to his definition *“the substance of social responsibility arises from concern for the ethical consequences of one’s acts as they might affect the interests of others”* (quote by Davis from Carroll, 1999: 272). This change or addition to his take on CSR is interesting as it goes beyond that of gaining profit or being social responsible. It addresses it being the ethical thing to do. Davis take an emphasis on that a corporation can influence society and the social system (Carroll, 1999: 272). Walton in 1967 also emphasizes, when it comes to defining CSR, the connection between private organizations and society and that this should be kept in mind, when doing business (Carroll, 1999: 272). Walton continues with the notion that at least to some part CSR must be voluntary and an acceptance of that it involves some costs, which not necessarily can be measured in returns (Carroll, 1999: 272-273). This mentioning of voluntarism is interesting, when it comes to the evolution of CSR. As advocated above, voluntarism is a big part of the neoliberalism way of thinking and perhaps Walton view on CSR should be seen in some context of this. In the 1970’s more original definitions of CSR came to life. The definitions tended to be more specific, and a new term Corporate social responsiveness (CSP) became more generally known (Carroll, 1999: 291). There were a lot of contributions in this decade, therefore only the most original will be mentioned. Where the 1960s was about academics and how they perceived CSR and understood it, contributing to the knowledge on defining CSR (Carroll, 1999: 291), in the 70s Morrel Heald was interested with social responsibility and how *“businessmen themselves have defined and experienced it”* (Carroll, 1999: 273). In the beginning of the 70s Johnson in *“Business in Contemporary Society: Framework and Issues”* presented 4 different definitions and ways of thinking about CSR. Two of the definitions had similar ideals. One spoke to how CSR was another responsibility of the firm, like the old views on CSR. The other on how a firm can how multiple goals, other

than maximizing profit, thereby CSR can be one of them. On the other end of the scale one of the definitions referred to that CSR was just another contributor to adding profit to an organization. And the last definition indicated that CSR should just be seen as a goal that will be ranked in importance, like profit, and that companies will look upon what happened in the past to evaluate which goals have helped them the most for the good of the enterprise (Carroll, 1999: 273-274). What is most interesting about Johnsons work with these definitions, is not the definitions in themselves. Because as he states, *“the four definitions that although they may appear contradictory at times, they are essentially complementary ways of viewing the same reality”* (Carroll, 1999: 274). To the reality of understanding social responsibility and CSR in general this seems to be a good thought and contribution. That these terms should not be seen in just one way. A new interesting way of viewing CSR came from the Committee for Economic Development (CED) in 1971. As Carroll call it a *‘landmark contribution’* this definition brings in new words for defining the idea of CSR. *“business functions by public consent and its basic purpose is to serve constructively the needs of society – to the satisfactions of society”* (Carroll, 1999: 274). In the definition it should especially be noticed the word serve and the emphasis on society. The CEDs work on defining CSR come among others from a survey they conducted in 1970, where two-thirds respondents felt that an organization or business have a *‘moral obligation’* to help social progress, *“even at the expense of profitability”* (Carroll, 1999: 275). It is interesting that the CEDs work on CSR have added that of public opinion, just as the CED itself are business people and educators, and therefore as Carroll puts it *“reflects an important practitioner view of the changing social contract between business and society and business’ newly emerging social responsibilities”* (Carroll, 1999: 275). To understand this view it is important to notice that it can be seen as a response to emerging social movement on things like workers safety, consumers and employees, which were becoming part of public regulation at the time (Carroll, 1999: 275). If it is directly linked to the change above and the CEDs approach to CSR is not known, but Steiner, another important writer on this subject, who usually referred to the *‘good business’* idea and that CSR is all about making profit, did contribute that businesses firstly have to make money, but also have social responsibilities (Carroll, 1999: 275). As a challenge to the good business concept of CSR, Henry G. Manne argues that for an action to be fully social responsible it must have three things: 1. To make the organizations less money contrasting to other actions. 2. Be voluntary and 3. Not just to polish the company’s reputation or as he calls it *“a conduit for individual largesse”* (Carroll, 1999: 276). Two of the elements in Mannes take on CSR he and other writers criticize. One; it is nearly impossible to notice if a business expense is purely for CSR purposes. Two; it can be difficult to distinguish whether an action only have one motive this being social responsibility and not for branding themselves. But the element of voluntary actions has been seen in many new definitions (Carroll, 1999: 276). This also can be related to the idea of neoliberalism, discussed above, which becomes

important later in times after this definition became public. Other than Manne, Henry Wallich and Keith Davis pointed out that CSR first begins, where the law ends. This means, that just living up to laws and regulations is not acting social responsibility, but it goes beyond that (Carroll, 1999: 275-276). This distinguishing between what is law and what is socially responsible is interesting, and whether this can be seen in the analysis of the reports. Henry Eilbert and I. Robert Parket in 1973 compares CSR to the idea of “good neighborliness”, meaning an organization cannot do anything “*that spoils the neighborhood*” and will take part in a “*voluntary assumption of the obligation to help solve neighborhood problems*” (Carroll, 1999: 278). This definition again speaks of the social contract, a company has with the society, even noting it to be voluntary, it is still an obligation to help society. As earlier CSR it relates to the relationship a company has with society. Eells and Walton in 1974 also connects these two “*corporate social responsibility represents a concern with the needs and goals of society which goes beyond the merely economic*” (Eells & Walton cited in Carroll, 1999: 278). In the 1970s a further development of the concept of CSR brings life to the term corporate social performance (CSP). Several theorists and academics have worked with this concept, one of the ‘classics’ is S. Prakash Sethi in an article from 1975. He discusses CSP as having three different dimensions: social obligation, social responsibility and social responsiveness (Carroll, 1999: 279). He again states that social responsibility is going beyond what law and regulations requires from an organization (Carroll, 1999: 279). A very interesting notion, when trying to understand CSR and which still can be applied today is that of Votaw from 1973, “*The term is a brilliant one; it means something, but not always the same thing, to everybody*” (Votaw cited in Carroll, 1999: 280). This again just emphasizes the multifaceted views and understandings of CSR. In 1979 Carroll publishes work on CSR as a part of the CSP concept. His work proposes a definition and a model dividing CSR into different groups. To Carroll CSR is “*The social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of organizations at a given point in time*” (Carroll, 1979: 500). Carroll divides CSR into these four different responsibilities and states: “*these four categories are not mutually exclusive, nor are they intended to portray a continuum [...] Rather they are ordered in the figure only to suggest what might be termed their fundamental role in the evolution of importance*” (Carroll, 1979: 499-500). To elaborate Carroll suggests that an organization’s first and foremost responsibility to society is economic. Thereafter legal to live up to laws and regulations and hereafter ethical and discretionary. The ethical category concerns ethical norms and expectations of society and the discretionary responsibility refers to areas where “*society has no clear-cut message for business*” (Carroll, 1979: 500). Many do not agree that the economic dimension should be a part of CSR, but Carroll argues that business is also done for society and for the company itself. This distinguishing between these four dimensions in CSR is interesting. From a decade full of definitions, the 1980s represents a period where there was more focus on research and on

other new up and coming terms than on defining CSR (Carroll, 1999: 284). In 1980 Thomas M. Jones did come with an interesting contribution to the definition of CSR. First, he defines CSR as *“an obligation to constituent groups in society other than stockholders and beyond that prescribed by law and union contract”* (Carroll, 1999: 284). Jones thereby focuses on CSR goes beyond laws and the expectations of stockholders. The interesting addition Jones brings to the concept of CSR is the fact, that it should be seen more as a process than a reachable goal (Carroll, 1999: 285). This is interesting because, if ones see CSR as a process instead of a goal, one states that CSR is not a place or outcome of activities that can be reached, but a continuing process, where companies can always be more responsible or socially aware. In 1983 Carroll changes his definition of CSR from the four dimensions mentioned above to *“CSR is composed of four parts: economic, legal, ethical and voluntary or philanthropic”* (Carroll cited in Carroll, 1999: 286). He thereby changed the wording of the last category from discretionary to voluntary/philanthropic, stating that it seemed that the activities in the discretionary dimensions mostly came from these arenas (Carroll, 1999: 286). In 1984 Peter Drucker once again put CSR in the box of doing good business. This is not different from several other definitions from earlier both explicitly and implicitly implying the same, but Drucker took it a step further stating that *“business ought to ‘convert’ its social responsibilities into business opportunities”* (Carroll, 1999: 286). How to make money from being socially responsible. At the same time, academics were becoming more interested in the notion whether CSR was actually ‘good for business’, starting to do research to find links between financial performance and CSR activities. Measurement used where e.g. reputations indexes (Carroll, 1999: 286-287). This new development in the CSR definition is also interesting. To find out whether wordings to the ‘good business’ thinking of CSR can be found in the CSR reports. In the 1990s you could see the continuation of work with alternative concepts. Instead *“the CSR concepts served as the base, building block, or point-of-departure for other related concept and themes”*. In 1991 Carroll elaborated on his model and definition of CSR. By this time the four categories were named; economic, legal, ethical and philanthropic. Carroll elaborated that the responsibilities could be seen in a pyramid form, economy being the biggest and from where you begin, thereafter legal, ethical and philanthropic. He also pointed out that to some degree these responsibilities have always existed for an organization, but the focus on ethical and philanthropic has grown in recent years (Carroll, 1999: 289). Carroll also took in the concept of corporate citizen stating that: *“The CSR firm should strive to make a profit, obey the law, be ethical, and be a good corporate citizen”* (Carroll cited in Carroll, 1999: 289). What is also important in this article by Carroll from 1991 is the link that he makes between CSR and stakeholder theory. Carroll points out that *“CSR has been seen by some as vague and lacking in specificity as to whom the corporation is responsible”* (Carroll, 1999: 290). Carroll therefore argues that the stakeholder theory could be used to give *“names and faces”* to which members of society an organization is responsible

(Carroll, 1999: 290). This link between stakeholders and CSR, and hereby trying to understand who an organization is responsible for, is interesting in connection to analyzing an organizations social responsibility. Archie Carroll states that from the 90s but especially from the beginning of the 2000s the field of CSR becomes “*a global phenomenon*” (2008: 41). But when it comes to the development of the concept of CSR, it continued like in the 90s to be more about other terms and concepts. And it is more the empirical research that was conducted in this time, that stand out as having significance (Carroll, 2008: 39-40). Especially concepts like corporate social performance (CSP), stakeholder theory, sustainability and corporate citizenship were of focus (Carroll, 2008: 39). Interesting from some of the studies from the beginning of the twenty-first century were examples of links made between CSR or CSP and social and financial performance recognized by the public. Examples from studies are links between CSR/CSP practices with a company’s reputation and employer attractiveness. The dimensions deemed important for employer attractiveness in the study were: “*environment, community relations, employee relations, diversity, and product issues*” (Carroll, 2008: 40). In the field of CSR work and studies about ‘best practices’ and a ‘good business case’ became of focus during this time. Targeting organizations and giving examples of how they should run their CSR programs (Carroll, 2008: 40). One of the most significant publications is Jeremy Moon’s article from 2005. Here he examines CSR and how it has developed in the UK. From being a ‘business philanthropy’ in the nineteenth century, like in the US, CSR especially developed in the 1980s due to unemployment and social conflict. By the 1990s CSR came to entail involvement in local communities and “*a concern for socially responsible product, processes, and employee relations*” (Carroll, 2008: 41). This meant that things like CSR employees, standards/codes of conduct and businesses like CSR consultancies became more and more common. In general, you saw a “*institutionalization of CSR*”, incorporating it in every part of organizations management (Carroll, 2008: 41-42). There is an overview in table 3 of the information from this and the former section of context of CSR.

1930s	Stockholders further away, creating a request for companies to ‘serve society’	Socially responsible corporation	Sense of duty, public institute, responsibility towards stakeholders
1980s	Neoliberalism, importance of shareholders	CSR becomes about shareholder value	Business case explanation. Emphasis on voluntarism.

1999	UN unites corporations, governments, UN agencies, workers, NGO's and other civil society actors for more social responsibility	About making corporations a part of society and the solutions for sustainability	Corporate citizen, Triple bottom line, Sustainable development. Branding, social and political legitimacy.
Last decade	From soft law to accountability	Not a responsibility but about accountability	Legal obligation, transformative

Table 3 An overview of different contextual and evolutionary factors of CSR

Classifying the CSR theories

To find an approach for the analysis of how social responsibility is defined in CSR reports, there is a need to better classify the theories and definitions of CSR and its linking terms. Garriga and Melé made a constructive leap in this direction in their article from 2004. As they argue the field of CSR “*present not only a landscape of theories but also a proliferation of approaches, which are controversial, complex and unclear*” (Garriga and Melé, 2004: 51). They call it ‘mapping the territory’ and divide CSR theories and approaches into four different groups. Instrumental-, political-, integrative- and ethical theories (Garriga and Melé, 2004: 51). To analyze and take a deeper look upon how organizations define the concept of social responsibility (a concept, which will be elaborated more below), it is interesting to find, which approaches or theories, the organization take point of departure from, and how an overall box can perhaps help understand the approach better. If it is possible to find traces of links to e.g. The instrumental approach or ethical one to social responsibility and CSR. Therefore, an examination of these groups will be conducted and relating it to how it will be used in the analysis to build the framework. Like mentioned before many different terms and concepts have through times become linked to the field of CSR. Garriga and Melé mention terms like “*social issues management, public policy and business, stakeholder management*” (2004: 51). As Garriga and Melé clarify it, they argue that these terms all are just a part of describing “*the phenomena related to corporate responsibility in society*” (Garriga and Melé, 2004: 51). These two academics agree with the statement from Votaw mentioned earlier that CSR “*means something, but not always the same thing to everybody*” (Votaw cited in Garriga and Melé, 2004: 51-52). They go on arguing for the multifaceted view of CSR by quoting Archie Carroll, who frames the discipline of CSR as “*an electric field with loose boundaries, multiple memberships, and different training/perspectives; broadly rather than focused, multidisciplinary; wide breadth; brings in a wider range of literature; and interdisciplinary*” (Carroll cited in Garriga and Melé, 2004: 52). When taking another read of this quote, the need for a classification, or as Garriga and Melé like to call it, a map to navigate the terrain of different CSR

theories and approaches, seem crucial when making a framework for an analysis. Working in line with a lot of the CSR definitions mentioned above, the measurement for, how the theories and approaches are categorized, comes from how they focus on the interaction between business and society (Garriga and Melé, 2004: 52). In their article Garriga and Melé then have gone through the most relevant CSR theories and approaches and divided them between the categories depending on how they fit the above-mentioned criteria. The four categories are outlined below in table 4.

CSR: Mapping the territory, Garriga and Melé	
Instrumental theories	Emphasizes CSR is used to make money
Political theories	Emphasizes the social power an organization has, in connection with society and its responsibilities
Integrative theories	Emphasizes that organizations should integrate social issues and demands, due to organizations depending on society.
Ethical theories	Emphasizes the ethical side. CSR becomes an ethical obligation.

Table 4 Information from Garriga and Melé, 2004: 52-53

An explanation of the categories and some of the relevant approaches and theories connected to will follow below, so that it can be possible to frame and connect the information from the analysis to see, which category or categories the organizations approaches fall under.

Instrumental theories

As mentioned in table 4 this category for the CSR theories is, where it is seen *“as a strategic tool to achieve economic objectives and, ultimately, wealth creation”* (Garriga and Melé, 2004: 53). This is a notion under which, many of the CSR definitions from the earlier section can be connected to. The good business argument. This is also an approach that is well accepted in business. Of all well-known theorists and academics within this field, no one is better known for this approach than Friedman. *“the only one responsibility of business towards society is the maximization of profits to shareholders within the legal framework and the ethical custom of the country”* (Friedman cited in Garriga and Melé, 2004: 53).

Friedman’s quote seems to be very fixed, when it comes to CSR and expenditure. However, in this category it is also included, that a company can have other interests with other stakeholders, not just shareholders. And a part of CSR can be improving the conditions and satisfaction of these stakeholders, which then can lead to profit building (Garriga and Melé, 2004: 53). Garriga and Melé argue for three different groups within the instrumental theories, which is divided according to which economic agenda the CSR activities

have. The first group is about short-term economic gain, whereas the 2. And 3. Group is more for long-term economic gain. See a further explanation in table 5.

1. group	Maximizing shareholder value, measured by share price
2. group	Uses CSR activities with a strategic goal to achieve long-term competitive advantages
3. group	Cause-related marketing, but with the same goal as the 2. group

Table 5 Group of Instrumental theories, Garriga and Melé, 2004: 53

Political theories

Another group of CSR theories and approaches focus on the power and positioning of business and their relationship with society. This means that a part of how these approaches or defined or considered is political reflections. The two major groups within the political category is: Corporate Constitutionalism and Corporate Citizenship (Garriga and Melé, 2004: 55).

Integrative theories

Within this group of theories, the stance is that *“business depends on society for its existence, continuity and growth”* (Garriga and Melé, 2004: 57). This means that society has social demands of business. The theories are about how organizations consider these social demands society have of them and integrate them so that the organizations live up to social values and norms of society (Garriga and Melé, 2004: 57). Because social demands are different from one society to another, and from one industry to another, there exist no one specific activity or social responsibility. Therefore, it is up to the organization itself to find out, and thereby act upon the social demands that is expected of them. Most theories within this field therefore work with the *“detection and scanning of and response to, the social demands”* (Garriga and Melé, 2004: 58).

Ethical theories

The last group focus on *“the ethical requirement that cement the relationship between business and society”* (Garriga and Melé, 2004: 60). They focus on what is ‘the right thing to do’.

This distinguish between the different theories and approaches can have a lot to tell about how one should read or understand the messages about social responsibility that the organizations in the analysis give.

Whether an organization is purely profit oriented or shine light on what they think is the 'right things to do' gives a deeper knowledge and understanding to the analytical framework and will be used in the analysis, but also for a discussion of the findings, of how they define social responsibility.

Dividing CSR – the triple bottom line

As can be illustrated by the sections above. CSR is a field, which through times has contained many different definitions and approaches. Focusing on the social part in this thesis, it is relevant to shortly investigate, how the field of CSR can be divided. The Brundtland Report from 1987 is a very known effort for defining CSR, and in this report, it contains "*bio-physical environmental, social and economic policy goals*" for CSR (Vallence, Perkins & Dixon, 2011: 342). One of the more popular approach to CSR, which goes in line with the approach of the Brundtland report, and which has been implemented by many business and organizations, like the UN, is the Triple Bottom Line (Wilson, 2015: 433, Mckenzie, 2004: 6). It is a term first formulated by John Elkington, which illustrate the three components from CSR or also formulated as sustainability. What Elkington most strongly emphasizes is the need for organizations to have a balance between the three areas of sustainability. The areas are environmental, economic and social sustainability (Wilson, 2015: 433, Mckenzie, 2004: 6). It is the last part, which is of focus in the problem formulation and of this paper. With the triple bottom line approach, it is argued, that the three different components are interconnected, and that development in one part is dependent on development in the other parts. To understand how private companies or organizations define social sustainability, it is relevant to use a frame work like the triple bottom line, as it is set in a business context (Mckenzie, 2004: 6). A short description of the three categories follows here. Economic sustainability entails among others: "*Economic performance, market presence and indirect economic impacts*" (Figure 2, Wilson, 2015: 434). Environmental sustainability relates to "*materials, energy, water, biodiversity, emissions, effluents and waste*" (Figure 2, Wilson, 2015: 434). And the last category social sustainability involves "*Labour practices and decent work e.g. occupational health and safety, humans rights*" (Figure 2, Wilson, 2015: 434). There are other frames for working with and understanding CSR. For the concern of this thesis, studying and understanding the world of social sustainability is of focus. Therefore, to subdivide and frame CSR or known as sustainability in this work, the triple bottom line has been used. A deeper investigation into the first two categories will not follow, as it has not been seen relevant. Below a review of the literature concerning social sustainability will be conducted.

Social sustainability

Already above in the section about CSR, the context and history of development within this field have been thoroughly examined. The context and history of CSR is seen as the context and history from which the

term social sustainability has developed. To answer the problem formulation: how organizations define social sustainability, a review into the academic literature about this term is necessary. Alongside the context and history of CSR setting the scene above, it will provide content for the analytical framework. As mentioned before social sustainability is seen as one of three areas within CSR, that is equally important, and must be maintained to have balance between the three areas. Although it is understood as equally important, social sustainability is compared to the other two areas of economic and environmental sustainability far less researched and understood (Vallence, Perkins & Dixon, 2011: 342, Lockett et al., 2006: 123-125). Also, when it comes to businesses, social sustainability is often not as important as environmental and economic areas. E.g. the Global Reporting Initiative (GRI) states that reporting by private organizations on the social dimension is *“infrequently and inconsistently across organizations”* (McKenzie, 2006: 6). The social dimension of sustainability *“was integrated late into debates on developing sustainability”* (Eizenberg & Jabareen, 2017: 1). First sustainability focused on climate change, wild nature and urban environment among others, after a while it was linked to the inequality discourse. A three-part model of sustainability was accepted (like the triple bottom line), but still the category of social sustainability lacked a *“clear and utilizable definition”* (Eizenberg & Jabareen, 2017: 1-2). Eizenberg and Jabareen argue that the reason the definition of social sustainability is still very vague and not easily operationalized is due to *“social scientists, who are criticized for being conceptually vague and inconsistent, thus generating multiple concepts”* (Eizenberg & Jabareen, 2017, 2). Other researchers agree with this statement, Vallence, Perkins and Dixon argue for a degree of concern with the fact that the many contributions of social scientists have giving away to some level of chaos within this field (Vallence, Perkins & Dixon, 2011: 342). On a contrasting note other academics argue for the need for different definitions, stating that it is a complex topic, which needs a more local and context-based definition (Missimer, Rob rt & Broman, 2016b: 43). For this paper an operationalized definition is necessary, as it can be argued *“a clear conceptual framework is vital for assessment purposes as it helps to identify relevant indicators”* (Missimer, Rob rt & Broman, 2016b: 44) therefore this will be explained and examined below. A term closely linked and for some interchangeable with social sustainability is human sustainability. *“By human sustainability we are referring to building human capability and skills for sustainable high-level organizational performance, and for community and societal well-being”* (Benn et.al. 2005: 166-167). Human sustainability can be linked to human resource management, where the focus is to build workers’ abilities and in general develop the workforce with the intend of increasing profits (Benn et.al. 2005: 169). As a contrast social sustainability is framed by the organization of GRI as the *“concerns the impacts the organization has on the social systems within which it operates”* (GRI 2013: 64). Global reporting Initiative (GRI) is a set of

international recognized standards and concept of reporting for sustainability (GRI, 2018a²). The organization links their standards to UN conventions and declarations, and e.g. incorporated the UN Global Compact principles (GRI, 2013: 64,70,76). If one were to look at the areas covered in GRI's social sustainability, it is things like: employment, labor/management relations, occupational health and safety, local communities, human rights and supplier assessment for impact on society, you can see the full list below in table 6.

GRI Standards for social sustainability	
Employment	Labor/management relations
Occupational health and safety	Training and education
Diversity and Equal opportunity	Rights of indigenous peoples
Forced or compulsory labor	Human rights
Child labor	Security practices
Freedom of association and collective bargaining	Non-discrimination
Public Policy	Supplier assessment for impact on society
Customer privacy	Marketing and labelling
Customer Health and safety	Socioeconomic compliance

Table 6 Subcategories to Social sustainability (GRI 2018b)

As can be seen by these categories the social dimension goes beyond that of just the work force and workers. Considerations for human rights and impact and support of local communities are important. Looking back on the many definitions brought forth in the sections on CSR history, an attention for society is important. Therefore, the social area of sustainability needs to encompass this part too. Human sustainability does not fulfill this. Instead it seems like, human sustainability could be framed as being a part of social sustainability. Missimer, Robért and Broman have in several articles worked and argued for the need for a development of a *“structuring and coordinating framework”* for social sustainability (Missimer, Robért & Broman, 2016a, 32). They also agree with the statement of the academics above, that the term has become very vague and *“watered down to the point of trivialization”* (Jacobs cited in Missimer, Robért & Broman, 2016a: 32). They further argue, that this vagueness gives businesses an opportunity to call themselves social responsible without living up to the term (Missimer, Robért & Broman, 2016a: 33). Related to this the ‘Framework for Strategic Sustainable Development’ (FSSD) have been developed by scientists and researchers (Broman & Robért, 2015: 17). The aim of this framework is to give aid for organizations to better develop strategies towards sustainability. The framework has been under development for 25 years between scientists and practitioners (Broman & Robért, 2015: 17) and consists of four key parts.

² <https://www.globalreporting.org/information/sustainability-reporting/Pages/gri-standards.aspx>

1. "A funnel metaphor facilitating and understanding of the sustainability challenge and the self-benefit of competent proactivity"
2. "a five-level structuring and inter-relational model distinguishing and clarifying the inter-relationships between phenomena of fundamentally different character"
3. "A principled definition of sustainability useful as boundary conditions for backcasting planning and redesign for sustainability"
4. "An operational procedure for creative co-creation of strategic transitions towards sustainability"

The FSSD Broman and Robért, 2015: 20

As Broman and Robért state; *"the definition needs to be generally applicable and still sufficiently concrete to guide analyzes, innovation, planning and selection"* (Broman & Robért, 2015: 22). The problem lies often in the operationalization of the definition. Like stated before definitions often end up being too vague and therefore cannot be operationalized in an analysis. It is recognized that even in this framework the social area should be developed further, which was conducted in a later article by Missimer, Robért and Broman. Here they in two parts, (Missimer, Robért & Broman, 2016a and b) tried to extend the social dimension. This led to an operationalization of the definition of social sustainability (Missimer, Robért & Broman, 2016b: 43). Both in the first article from 2015 by Broman and Robért (Broman & Robért, 2015: 23) and also in the later work, the point of departure for the definition and framework comes from a normative stance for CSR taking from the Brundtland definition of sustainability *"development that meets the needs of the present without compromising the ability of future generations to meet their own needs"* (the Brundtland report cited in Missimer, Robért & Broman, 2016b: 43). From this statement Missimer, Robért and Broman argue that *"sustainability is thus about the elimination of mechanism of systematic degradation of essential aspects of both the ecological and the social system"* (Missimer, Robért & Broman, 2016b: 43). The researchers used a rigorous literature review to identify key areas within social sustainability (Missimer, Robért & Broman 2016a:34). The areas identified are: diversity, learning, self-organization, trust (social capital) and common meaning (Missimer, Robért & Broman, 2016a: 36-38). These areas within social sustainability, where then further investigated to identity how they could be used for eliminating any degradation of these areas. Summing up they then stated that *"In a socially sustainable society, people are not subject to structural obstacles to"* (Missimer, Robért & Broman, 2016b: 47). The five categories are showed below:

Health:	<i>"that people are not exposed to social conditions that systematically undermine their possibilities to avoid injury and illness; physically, mentally or</i>
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	<i>emotionally, e.g., dangerous working conditions or insufficient wages”</i>
Influence:	<i>“that people are not systematically hindered from participating in shaping social systems they are part of e.g., by suppression of free speech or neglect of opinions”</i>
Competence:	<i>“that people are not systematically hindered from learning and developing competence individually and together, e.g., by obstacles for education or insufficient possibilities for personal development</i>
Impartiality:	<i>“that people are not systematically exposed to partial treatment, e.g., by discrimination or unfair selection to job positions”</i>
Meaning-making:	<i>“that people are not systematically hindered from creating individual meaning and co-creating common meaning, e.g., by suppression of cultural expression or obstacles to cocreation of purposeful conditions”</i>

Table 7 Definition of social sustainability, Missimer, Robért & Broman, 2016b: 47

From each of these principles, it is then possible for companies to ask questions to further understand what they are doing now and how they can change for the better in the future (Missimer, Robért & Broman, 2016b: 48). Important for understanding this definition is the phrase ‘no structural obstacles’. Meaning with sustainability the attention is not on health or influence by itself, but on that the organization does not make any structural obstacles against these areas and people’s possibility of achieving them (Missimer, Robért & Broman, 2016b: 49). This is interesting as an organization can have a stressed employee without being socially unsustainable, but if they have structural obstacles against good mental health like bad working environment or repetitive overwork then they are unsustainable. Examples of the use of the FSSD for furthering sustainability has shown that it is usable aid, that helps with strategy, innovation and a strengthening of the organization (Broman & Robért, 2015: 27) and therefore their definition of social sustainability will be used for the analysis. Alongside the standards and principles for GRI, it identifies key features, that are a part of social sustainability. These features are joined in the analytical framework, which can be seen in the last section of the theory.

CSR communication – reports

This last section in the theory, before the analytical framework, will be about communication and CSR reports. This is included, because CSR reports are a special form of communication, and to analyze how organizations define social sustainability in their reports, it is necessary to develop an understanding about this communication form. Communication of CSR is about creating awareness and minimizing skepticism from stakeholders (Du et.al 2010: 9). *“Across the field of CSR communication research, skepticism is repeatedly raised as one of the main obstacles while credibility is emphasized as one of the main objectives”* (Schmeltz, 2014: 189). CSR needs to be communicated because potential business returns made from CSR activities are depended on that key stakeholders like investors, employees and consumers are aware of the company’s activities (Du et.al, 2010: 8-9, Tewari & Dave, 2012: 395). *“CSR communication is defined as ‘a process of communicating the social and environmental effects of organizations’ economic actions to particular interest groups within society and to society at large”* (Gray et al. cited in Tewari & Dave 2012: 395). CSR reports are one type of channel. Other types or press releases, updates on web pages and commercials on TV, in magazine or alike (Du et.al, 2010: 13, Tewari and Dave: 2012: 396). CSR reports are an internal type of channel that are very controllable by companies and are therefore seen as less credible and therefore prone to more skepticism (Du et.al, 2010: 13, Tewari & Dave, 2012: 396). Reporting on sustainability activities are increasing in practice (Du.et.al, 2010: 13). And it has become *“one of the most effective tools for communicating CSR”* (Lock & Seele, 2016: 187). The practice for reporting on CSR have gone from being a part of the annual reports to stand-alone reports. The use of stand-alone is seen for some readers as giving the CSR reporting quality and gives support to the idea that the organization has a greater commitment to sustainability (Michelon et al.: 2015: 63). Audience for reports are according to Du et.al. typically, “business press, investors (...) and NGOs”, these types are more prone to seek out CSR information themselves (Du et.al, 2010: 15). These stakeholder types usually want to see numbers, facts and evidence, which means that to increase the credibility of CSR reports, an organization is known to use international standards like the Global Reporting Initiative (Du et.al., 2010: 15). According to Global reporting initiative *“GRI Sustainability Reporting Standards (GRI Standards) help businesses, governments and other organizations understand and communicate the impact of business on critical sustainability issues”* (GRI 2018a). This type of reporting is according to GRI used by 35 countries and out of the 250 biggest companies in the world 92 % report on their sustainability activities and out of these 74 % uses GRI standards. Therefore, it can be argued that the GRI standard for reporting can be called typical for how

reports look. Besides countries and corporations, GRI work together with non-profit organizations like the UNGC³, OECD⁴ and the UN Working Group on Business & Human Rights (GRI 2018a).

Analytical framework

To explain the analytical framework, we once again go back to the process of the qualitative content analysis of documents called ethnographic content analysis (ECA), see figure 1 below from the method section. At this time, a literature review has been conducted and data research to find proper CSR reports for the analysis.

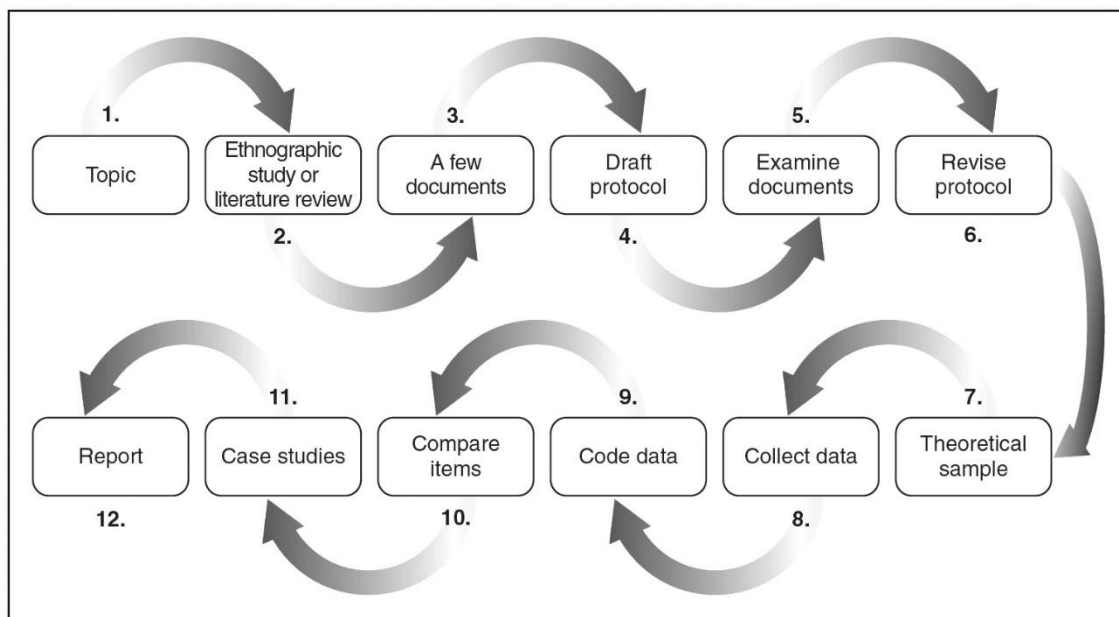


Figure 1 Flow chart of the process of Qualitative document analysis from method section

Source: Created by Roisan Rubio specifically for use in Altheide and Schneider 2013 p. 19

What Altheide and Schneider refer to as protocol is in this paper the analytical framework, which can be seen and is explained below.

³ UNGC stands for UN Global Compact (UN Global Compact, 2018b)

⁴ OECD stand for Organization for economic co-operation and development (OCED, 2018)



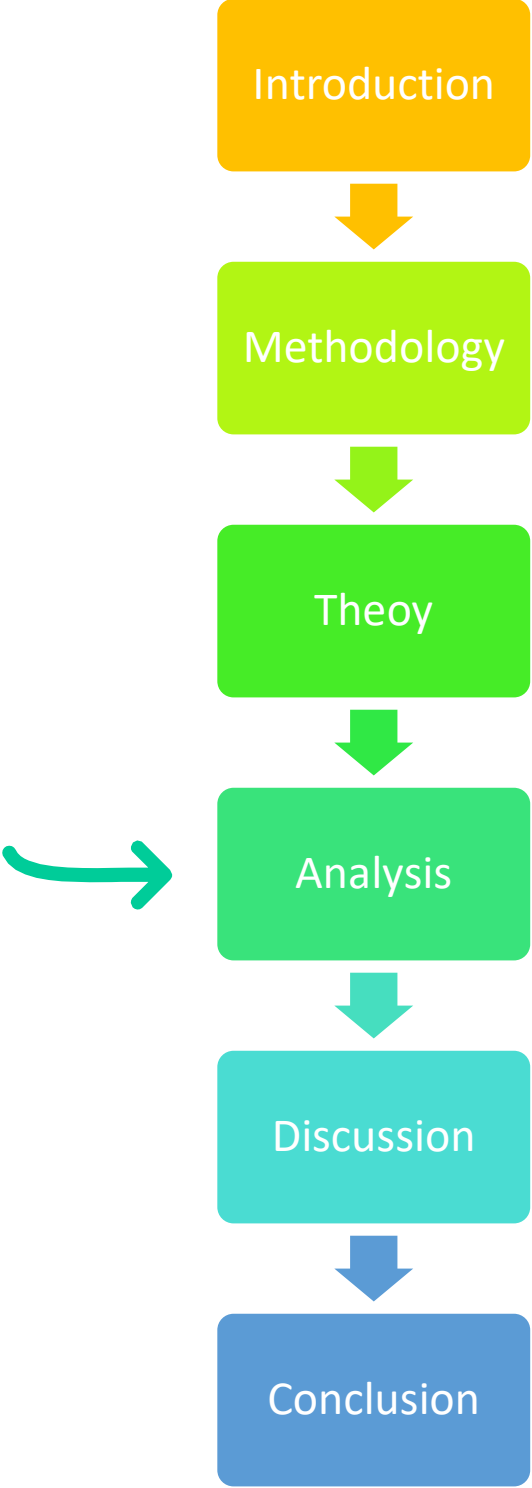
Figure 2 Analytical framework made for this paper by Louise Kolbeck

In the figure above the analytical framework for the analysis of the CSR are shown. Below in table 8 you can see a more thorough description of the different categories. Based on the literature review on the concepts of CSR and social sustainability, it has been shown relevant to do the following analysis. The analysis is conducted in layers, meaning that you start with the first category, which contains the social sustainability definition and GRI standards for what social sustainability can contain. As explained and which can be seen in the figure on the process of ECA in this type of a qualitative content analysis, the ‘protocol’ named here as analytical framework is revised after initial analysis of the documents. And then again and again all through the analysis. After the first category, the analysis then will go on to the second category setting the findings and results of the first category in a relevant context or history. The third part will classify the findings within the 4 categories for CSR, to see how the organizations approach CSR and more importantly social sustainability. All the three layers of the analysis will be reflected upon how the organizations define social sustainability, and more importantly how it can be understood. E.g. if a business shows a clear leaning towards the good business case of CSR and social sustainability, how can this effect the perception of the organizations definition of social sustainability. After the analysis a discussion of the findings will follow. Here a perspective on communication of CSR in reports and how this effect the results will be included.

<p>1. Social sustainability</p>	<ul style="list-style-type: none"> • Use of definition: Trace words and meanings from definition in the CSR rapports. How do they define social sustainability? • GRI standards: are used as pointers, but more words can be used. Full list under the social sustainability section
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2. Context/history	<ul style="list-style-type: none">• Contextual and evolutionary factors.• Markers in text of relevant context and/or history which effect how the organizations' view on social sustainability should be understood
3. Classifying the theories	<ul style="list-style-type: none">• Under which umbrella can the organizations point of view of social sustainability be set
4. Discussion of results	<ul style="list-style-type: none">• A discussion of the results of the analysis and how elements about communication in reports can affect the results.

Table 8 Analytical framework explained made for this thesis by Louise Kolbeck



Analysis

The following part will consist of an analysis of the 6 CSR reports based on the analytical framework presented in the previous section. The analysis will be four-layered. This means the first part of the analysis on social sustainability will consist of findings from all reports. Hereafter, the analysis on context and history and how this affects the perception of organization’s definition on social sustainability follows. Lastly the data is analyzed towards the classifying of theories. All the sections will end with small sub-conclusions to give an overview. The different categories are intertwined and affect each other, which means that some results will overlap. The analysis will be rounded up in a discussion, which also entails element about communication in CSR reports and how this effect the results. From now on the CSR reports from the 6 different organizations will be referred to as Report 1-6. Mentioning in text of which report is linked to which organization will follow when relevant.

Social sustainability in CSR reports



This section includes the analysis of the 6 CSR reports with the first category of the analytical framework. A list of the organizations behind and links to the reports are included in appendix 1. In the analytical framework there are 5 categories linked to the definition of social sustainability by Missimer, Robért and Broman. These categories will be subsequently analyzed to find similarities and differences to figure out how the organizations define social sustainability in their CSR reports.

Health

<p>Health:</p>	<p><i>“that people are not exposed to social conditions that systematically undermine their possibilities to avoid injury and illness; physically, mentally or emotionally, e.g., dangerous working conditions or insufficient wages”</i></p>
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Table 9 Category under social sustainability – from theory section

Of all the categories under social responsibility, in the qualitative content analysis, the category of health is very much a category which the organizations link and define with social sustainability. In every report some degree of words and meaning is giving to this category. Working conditions and mentioning of work accidents is a very typical key element within this area of social sustainability. *"We want to take care of our people and therefore it is a top priority to improve the health and safety of our employees"* (Danfoss, 2018: 21) is a very typical example, which came up in the analysis of the reports. This can also be seen in report 1, where the importance of a safe working environment is mentioned under the UN goals; *"Lenovo has been recognized for its commitment to providing safe and healthy workspaces,"* (Lenovo, 2017: 17). Report 1, 3 and 6 also report on social sustainability by publicizing accident rates (Lenovo, 2017: 21, Danfoss, 2018: 21, Siemens, 2018: 25-26). Where some of the organizations have a very overall and broad approach to how they see the health area of social sustainability other disclose more in-depth subthemes and meaning to this category. An example of the organization that treat social sustainability in a more overall way can be seen in report 2. Here the theme of working conditions and salary is treated under the headline *"Fair and equal"* (H&M, 2018: 56). *"A fair job means fair compensation, a safe and healthy workplace, an environment free from discrimination and respect for every employee's voice"* (H&M, 2018: 56). Here is an organization that chooses not to disclose any information about general working conditions or compensation policies. Another example of this can be seen in report 4. The approach to define social sustainability is achieved by choosing to give case examples illustrating some parts of the category of health e.g. *"We launched the Dare to Care program pilot in 2017"* (Lego, 2018a: 30). Here focusing on health and safety of the employees, but in the report, there is not done much else to illustrate, what the organization does in this area. Report 5, where the same headline is used for themes under social sustainability *"Fair and Equal"* as in report 2. Here again safety in workplaces are mentioned and a fair income (Ikea, 2018a: 17). Like mentioned before, other organizations choose to link several subthemes to this category e.g.: labor practices, performance compensation, health and wellness benefits and retirement and post-employment plans (Lenovo, 2017: 69-72). *"Lenovo believes and invests heavily in the concept of Total rewards, which consists of five key elements: compensation, benefits, work-life balance, performance and recognition, and development and career opportunities"* (Lenovo, 2017: 69). The organization goes on to justify these actions with *"We believe that, collectively, these five elements are critical to attract, motivate and retain our most valuable strategic resource – our people"* (Lenovo, 2017: 69). These elements can be linked to the subtheme of social sustainability called fair compensation, bringing no structural obstacles to health by giving their employees salary and fair compensation and pay by performance. In report 3 performance management is also an element in social sustainability (Danfoss, 2018: 18). This means that the subtheme of health about fair salary is linked by the organization with rewards and extra compensation, meaning

things like bonuses. This is again linked with attracting employees and just as important retaining them (Lenovo, 2017: 69-70). Even though this is a subtheme under health, it does seem like the organizations link this more with business success, than being sustainable. It can be argued that it shows an example of a very broad definition of what social sustainability and the category of health can entail or at least a choice to be very thorough on how to report on social sustainability. Besides accident rates, like mentioned above, mentioning of safety policies or programs are very typical in this category as well. *"Safety First! Was established in 2015 as Danfoss' systematic approach to a safe workplace"* (Danfoss, 2018: 21). In the category of health and wellness in Report 1, the organization identifies elements like private health benefits as a part of what they provide for their employees (Lenovo, 2017: 71). It goes beyond that as the organization also provide help with things like *"health risk assessment and biometric screenings, health coaching, expanded nutrition and fitness tools, wellness seminars and other educational content"* (Lenovo, 2017: 71). Beside the above-mentioned, words like pandemic plans and relief of health concerns like the H1N1 virus are also linked to the category of health (Lenovo, 2017: 71). It can be suggested that compared to other organizations report 1 define the term of social sustainability with a lot of details in their report. In one of the other CSR reports healthy and sustainable living is reported as a priority (Ikea, 2018a: 12). This could also can be linked to the environmental area of sustainability. In report 5, they link sustainable living to people health (people of society) (Ikea, 2018a: 12-13). *"We will encourage people to come together and work to improve their health and well-being"* (Ikea, 2018a: 13). One of the more interesting examples of how an organization can define social sustainability comes from report 4. Here the organization Lego involves themselves in making the digital world safe for the children. Being a toy company Lego developed LEGO Life a digital platform for children to share stories and play experiences. The importance is put on it being a safe digital experience (Lego, 2018a: 14) The motto being *"Be safe, be cool, respect others and have fun"* (Lego, 2018a: 14). In the analysis this is linked to the category of health, as the emphasis is put on safety, and in this case keeping children from being harmed e.g. emotionally online.

Sub-conclusion

Through the analysis of the 6 reports, the findings indicate a big variety in how organizations define the category of health under social sustainability. From just stating workers safety to mentioning many different health offers, retirement plans etc. However, what is clear from the findings is that to some degree health is a part of how organizations define social sustainability.

Influence

Influence:	<i>“that people are not systematically hindered from participating in shaping social systems they are part of e.g., by suppression of free speech or neglect of opinions”</i>
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Table 10 Category under social sustainability - from theory section

Opposite the category before, this one can seem less clear. However, interpreted on the theme of influence, this includes subthemes, where people can create influence in the organization or e.g. if they are hindered from influence by suppression of free speech. A subtheme under this category and linked to freedom of speech or a person’s chance to voice one’s concerns, are also known as the term whistle blowers⁵. Here the organizations state in their reports, the importance of employees feeling free to come forth with any information about wrongdoing in the organization. *“Employees are directed to report to their managers or other resources...”* (Lenovo, 2017: 41) *“Danfoss also has a whistle-blower function, the Ethics Hotline”* (Danfoss, 2018: 24). In report 1 the organization insures *“a clear nonretaliation policy, and will not tolerate harassment, retaliation, discrimination or other adverse action against an employee”* who have given information. (Lenovo, 2017: 41). Also, the organizations in report 2 and 6 has a whistle blower system or policy (H&M, 2018: 80, Siemens, 2018: 40). Other than whistle blowers, the organizations also mention the area of freedom of association and collective bargaining in their reports. (Lenovo, 2017: 69, H&M, 2018: 60, Danfoss, 2018: 18, 23, Siemens, 2018: 44-45) *“through our Workplace Dialogue Programmes, we work directly with workers and management to raise awareness of their rights and obligations, including the importance of freedom of association and collective bargaining.”* (H&M, 2018: 60). Even though some organizations seem to put importance into these last areas of freedom of association and collective bargaining, in some of the other reports, it is just mentioned sparsely (Danfoss, 2018: 18, 23, Siemens 2018: 44-45), but often linked closely to the category of human rights and other fundamental rights (Lenovo, 2017: 69, Siemens 2018: 44-45). Other way to show that people can have influence are through employee or stakeholder surveys. Organizations that use these surveys can be found in report 1, 2, 3 and 6 (Lenovo, 2017: 74, H&M, 2018: 94, Danfoss, 2018: 18, Siemens, 2018: 22). *“Lenovo seeks the insights of its employees worldwide through its Lenovo Listens employee engagement survey.”* The organization goes on to explain *“This survey is designed to gain insight on how Lenovo employees view their jobs, their management, their teams, their rewards and the company as a whole”* (Lenovo, 2017: 74). These surveys

⁵ Whistle blowers

“One who reveals wrongdoing within an organization to the public or to those in positions of authority”

<https://www.thefreedictionary.com/whistleblower>

can indicate that organizations do not neglect the opinions of their workers. What should be noted about this is that in report 2, the subtheme survey is not reported on alongside the other themes in the CSR report, but just mentioned in a sub note on one of the last pages (H&M, 2018: 94). This could indicate that the organization does not see this as a part of sustainability, but more something that they do. In report 2 an important addition to this category in the subtheme of democratically elected workers representation (H&M, 2018: 55,). *“Workers representatives can ensure that workers voices are truly considered and that managements decisions are truly accountable”* (H&M, 2018: 60). Report 4 and 5 mentions nothing related to the category of influence.

Sub-conclusion

In this category the variation is not so big in the different subthemes, which the organizations link to influence under social sustainability. Influence in form of whistle blowing, surveys, freedom of association, collective bargaining and workers representation are mentioned. Unlike the former category, the frequency of the subthemes is less, and e.g. surveys, whistleblowers, freedom association and collective bargaining only in 4 out of 6. And very interesting is the fact that 2 out of 6 did not report anything in this category. These findings together indicate that organizations do not define influence as a part of social sustainability or at least that this area is not seen as identical with social sustainability as health is. The fact that some of subthemes like freedom of association and collective bargaining are seen to be a part of human rights and other fundamental rights can be a reason that the organizations do not report on this in their CSR reports separately.

Competence

Competence:	<i>“that people are not systematically hindered from learning and developing competence individually and together, e.g., by obstacles for education or insufficient possibilities for personal development</i>
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Table 11 Category under social sustainability – from theory section

Another big theme under social sustainability is that of training and development, which can be put under the category of competence. Examples of education and development can be both training new employees in a company’s history and culture, but also concrete development of working skills or leadership skills. Education, colleague relationships and experience are all seen as a part of employee development (Lenovo, 2017: 72-73). Even social media groups are listed as *“knowledge exchange, cross-cultural understanding and collaboration beyond national borders”* (Siemens, 2018: 23). For the organizations development of the employees are a key feature for future growth. *“Our employees make our organization what it is. We need*

to attract, develop, and retain top-notch people to be successful" (Siemens, 2018: 21). Stating by an organization that they are committed to "ensuring access to competence and skills development, enabling people to grow and reach their full potential" (Ikea, 2018a: 17). And "we place a high emphasis on staff development and ensuring that our talented employees can take on new and different challenges" (Lenovo, 2017: 73). For the organization in report 2 being a "fair and equal employer" is valued as important (H&M, 2018: 57). This phrase drives them to have four fundamental ideals, growth being one of them. "We offer all employees the opportunity to grow and develop in their roles, and we emphasise leadership training towards this. We enable development through business growth, internal recruitment and training opportunities" (H&M, 2018: 57). Another organization states "We make an ongoing effort to build and develop employee qualifications through on-the-job learning, courses, workshops, feedback, coaching, and other activities" (Danfoss, 2018: 19). Beside these common methods for education of employees, training to be a Play Agent, developing employee's abilities to help children play and learn at the same time, is also a part of one of the organization development plans (Lego, 2018a: 32-33). Another way of developing skills is mentoring "Lenovo encourages mentoring relationships. They are an excellent vehicle for growing an employee's skills and knowledge in order to develop his or her full potential" (Lenovo, 2017: 73). In the reports a way to show an organization dedication towards education is to report the number of hours on average the employees have gotten training (Siemens, 2018, 23, Lenovo, 2017: 72) "Employees received on average 4,5 hours of training in FY 2016/2017" (Lenovo, 2017: 72). List the amount of people, who have gotten training, "Workplace dialogue training in 123 factories, reaching 55,988 workers" (H&M, 2018: 65). Or disclose the amount of money used "During the past fiscal year, Siemens spent €266 million on employee development, an average of €735 per person for training and education" (Siemens, 2018: 23). Education is a part of the UN Sustainability Development goals, and perhaps therefore for several of the organizations, the analysis of the reports show that building competences goes beyond that of the workforce (Lego, 2018a: 6). Lenovo states "Education and digital inclusion are key components to Lenovo's social investment strategy" (Lenovo, 2017: 17). In the education area the organization donates both money and employees donate volunteer hours across the world (Lenovo, 2017: 77-83). Influencing the world of education through partnerships and contributions is often a tool to be found in the analysis of the reports (H&M, 2018: 93, Lego, 2018a: 6). Philanthropy does not only extent to donations but can also in this area be shown by an example by H&M, where the organization have developed an integration program for refugees in Italy, Sweden and Germany (H&M, 2018: 70). "The aim of the programmes was to provide refugees in each of the three H&M markets, with a chance to settle into a new society, build social networks and gain training and work experience" (H&M, 2018: 70). What can be seen in this last quote is the desire to help develop these refugees, and by their means providing them with some sort of training or education.

Providing training and employment for refugees in need is also mentioned in report 5, *“We can provide emergency support, training and employment”* (Ikea, 2018a: 16). For the organization in report 4, the focus is on children and their right to learn (Lego, 2018a: 6-12). Lego *“advocate for the transformative power of learning through play to be adopted in education and early childhood development around the world”* (Lego, 2018a: 6) and therefore they want to *“ensure inclusive and quality education for all and promote lifelong learning”* (Lego, 2018a: 6). Not necessarily being about philanthropy all the times, opportunities like internship and postgraduate programs are examples of ways the organizations also can help people develop, learn and become educated for the future (Danfoss, 2018: 19). *“Siemens remains one of Germany’s leading providers of vocational education for secondary school graduates. 8,473 apprentices and dual students are on scheme in Germany”* (Siemens, 2018: 23).

Sub-conclusion

This category under social sustainability is very well known and used in the reports. The organizations all seem to prioritize this both from a business point of view to secure future growth, but also with the hope for attracting and retaining employees. When it comes to defining social sustainability, this is an important category.

Impartiality

Impartiality:	<i>“that people are not systematically exposed to partial treatment, e.g., by discrimination or unfair selection to job positions”</i>
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Table 12 Category under social sustainability – from theory section

In this category policies or actions that lead to impartiality must be considered social sustainable. When it comes to anti-discrimination, diversity and inclusion policies, the reports indicate that the organizations consider these to be a very important part of social sustainability. Impartiality or diversity can in the analysis of the reports e.g. be seen linked to human rights (H&M, 2018: 80). The category of impartiality covers many different areas, where it is possible to meet discrimination. Areas met in the reports covers, but are not excluded to: Gender, diversity, discrimination, disability, age, culture, LGBT. In report 1, the organization state *“Lenovo is actively implementing programs to increase the hiring of women and develop female senior executive talent.”* (Lenovo, 2017: 17). Organizations report directly on the proportion between the two genders (Lenovo, 2017: 21, H&M, 2018: 69, Danfoss, 2018: 20, Siemens, 2018: 19) and of any potential pay gap between the genders (H&M, 2018: 57). An alternative way to report about diversity or gender equality is the ratio between male and female leaders *“With 19 % of women in management*

positions, we are still 1 percentage point behind our target of reaching 20 % in 2017” (Danfoss, 2018: 20) or amount of female in management (Danfoss, 2018: 20, Siemens, 2018: 21). Gender is generally a very popular subtheme under impartiality and the organization in report 2 support gender impartiality by creating a marketing-campaign inspiring woman from poorer areas to become entrepreneurs *“The idea of the campaign was to challenge stereotypes and inspire women to develop their own businesses”* (H&M, 2018: 72). Beside the gender composition in the analysis reporting on the age distribution, where also found in the diversity section in one of the reports (Danfoss, 2018: 20). Also, people with disabilities and creating opportunities for them are a part of the reports, *“As a socially responsible company, Danfoss wants to help people who face special challenges to gain a foothold on the job market.”* (Danfoss, 2018: 20). The organizations are world leaders within their field and global organizations. This gives them a diverse and multicultural workforce (H&M, 2018: 68, Danfoss, 2018: 20, Siemens, 2018: 20). By example in report 1, *“Lenovo’s 52,000-plus employees and contractors speak more than 40 languages and live in more than 60 countries”* (Lenovo, 2017: 68). The organizations write about potential in the diversity and want to avoid discrimination *“Our strength lies in this diversity. And every day, on every project, we are creating a better place for inclusion and respect for others”* (Lenovo, 2017: 68). *“We seek to create a respectful, inclusive and diverse workplace”* (Siemens, 2018: 19). In the analysis the reports often include a full section about diversity. In this they report on strategies and policies, which should increase the level of inclusion and attract diverse workers (Lenovo, 2017: 75, Ikea, 2018a: 16-17, Siemens, 2018: 20-21). A benefit of diversity policies can be seen in report 1, where the organization state that this has helped increase a more diverse applicant pool and programs specially to include more women in leadership roles exist (Lenovo, 2017: 75). From the analysis it is indicated that diversity and inclusion are seen as responsibilities by the organizations *“Lenovo will never lose sight of its commitment as an equal opportunity employer”* (Lenovo, 2017: 76) and in report 2 H&M writes *“we believe that as a global brand we have a responsibility to champion these beliefs and ensure that any job connected to H&M group is accessible to all and reflects the diverse mix of people in the world”*(H&M, 2018: 68). The organization in report 1’s policy in this area is to offer *“equal employment opportunities without regard to race, color, gender, religion, age, nationality, social or ethnic origin, sexual orientation, gender identity or expression, marital status, pregnancy, disability, veteran status or any other characteristic protected by law”* (Lenovo, 2017: 76). This policy has prompted recognition by outside organizations *“Lenovo received a perfect score of 100 percent by the Corporate Equality Index 2017 on corporate policies and practices related to LGBT workplace equality, earning distinction in ‘Best Places to Work for LGBT Equality”*” (Lenovo, 2017: 7). In report 2 the organization tries to help and treat impartiality by naming themselves *“Stewards for diversity & inclusiveness”* and stating, *“We want to challenge prejudice and restrictive stereotypes and be part of creating an inclusive society”* (H&M, 2018: 68). Helping diversity

and inclusion and trying to stay impartial is e.g. done by internally *“welcoming, accepting and celebrating all employees based on individuality and regardless of differences”* (H&M, 2018: 68) and externally *“engaging with our customers through global marketing campaigns and collections that aim to to⁶ recognise and support everyone’s right to proudly be, and express, who they are”* (H&M, 2018: 68). In report 2 the organization includes an incident, where it was named to be racist. The organization chooses to include this and how they dealt with this situation. This shows that reporting on being socially responsible can include details about being socially irresponsible and solutions for this (H&M, 2018: 69). Other external areas within impartiality are subjects like body diversity and promoting genderless clothes, which are examples presented by the organization in report 2 of social sustainable behavior (H&M, 2018: 71). In report 1 the organization includes in theme of supplier diversity, *“Lenovo also actively promotes diversity in our business relationships”* (Lenovo, 2017: 65). The organization *“identifies diverse suppliers as those that are at least 51-percent owned and controlled by women, minorities, veterans, service-disabled veterans and persons with a disability”* (Lenovo, 2017: 65). Another way to define and report on social sustainability can be found in report 5. Here, the organization chooses to first report on what they view as inequality in the world now, e.g. poverty and they state *“While there have been significant moves forward in some areas, gender equality is still far from a reality. Rights and opportunities for elderly people, ethnic and LGBTQ+ communities, and people with disabilities are still far from equal”* (Ikea, 2018a: 8), before later in the report offer solutions for how they can help prevent and solve it (Ikea, 2018a: 16-17). Preaching for business conducted in a *“inclusive way and providing decent and meaningful work, we can play our part in creating a fair and equal society”* (Ikea, 2018a: 16). Ikea want to fight inequality and impartiality by creating opportunities for the above-mentioned groups of people and for migrant workers, refugees and alike (Ikea, 2018a: 16). They are committed to *“continuing to build a diverse, inclusive workplace and empowering and supporting people to be themselves at work”* (Ikea, 2018a: 17). The organization in report 4 did not report anything in this area.

Sub-conclusion

In this category under social sustainability a lot of different subthemes are linked by the organization to what impartiality can be. Whether it is being discriminated because of your gender, sexuality or age, the organizations report on diversity and inclusion and how including different groups, nationalities and cultures into their work force are a potential, not a negative thing. Most of the reports in the analysis states about policies and strategies to stay diverse and inclusive and this seem to be the primary way for organizations to stay socially sustainable. In this category social sustainability again goes between that of

⁶ This is a grammar error from the CSR report. The quote is shown as it is in the text.

internal stakeholders, and are also promoted to external stakeholders, it being customers, communities or suppliers.

Meaning-making

Meaning-making:	<i>“that people are not systematically hindered from creating individual meaning and co-creating common meaning, e.g., by suppression of cultural expression or obstacles to cocreation of purposeful conditions”</i>
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Table 13 Category under social sustainability – from theory section

This category under social sustainability is less clear and perhaps harder to pin point. Social sustainability is to not hinder people from creating meaning with their lives and in case of organizations, creating common-meaning. It is important for people to have purpose and thereby feel meaning in their lives. This means that to behave in a social sustainable way could be to create an organizational culture and provide meaningful jobs for the workers. *“We do what we say, we own what we do. We wow our customers”* (Lenovo, 2017: 68) is a statement that the organization in report 1, best believes characterizes their culture. *“The uniting of our culture and our system engenders a ‘We are Lenovo’ team spirit”* (Lenovo, 2017: 68). With the creation of a team spirit the organization can create meaning for their employees. Creating shared norms and values are in the analysis found as a part of creating a common company culture *“We promote a value-driven way of working and expect all employees to be ambassadors for these values in their work”* (H&M, 2018: 57). The organization in report 2 links this with sustainability by stating *“Our strong company culture gives us a competitive advantage and ensures a sustainable way of working”* (H&M, 2018: 57). IN report 6 they state, *“We live a culture of leadership based on common values, innovation mindset, people orientation and diversity”* (Siemens, 2018: 10). Another way to create common meaning are by engaging workers and local communities (Danfoss, 2018: 8, 12, Ikea, 2018a: 18, Siemens, 2018: 27). H&M ran a competition to encourage their employees in the UK and Ireland to take part in their sustainability activities, the price was a trip to a recycling factory in Germany. *“Rewarding colleagues in this way has proven to be very successful in the UK & Ireland – it builds loyalty, pride and trust while increasing knowledge and engagement in H&M group’s sustainability vision”* (H&M, 2018: 24). Another example of employee engagement, in the analysis, was in report 4, where the organization state *“We engage employees in our mission, in learning through play and in engaging with our local communities”* (Lego, 2018a: 29). The importance of the employees in the organizations sustainability activities are huge *“Local Community activities rely on the passion and dedication of thousands of LEGO employees volunteering their*

time and efforts to this worthy cause" (Lego, 2018a: 29). *"Sustainability management is a company-wide effort that has become embedded in our corporate culture"* (Siemens, 2018: 10) the organization here expresses that the full burden of the sustainability activities lies on everyone in the company. As the only example of the analysis, the organization in report 5 writes about meaningful work (Ikea, 2018a: 16). Stating that the organization are dedicated to *"providing and supporting decent and meaningful work across the IKEA value chain"* (Ikea, 2018a: 17).

Sub-conclusion

In this last category the focus was on common meaning-making. This through culture and engagement of workers and local communities. A lack in the analysis is the fact that the meaning-making the organizations do for the individual by giving them a job and thereby a purpose is not shown or reported in the analysis. In the analysis only 1 report mentioned that of creating meaningful jobs, and only half of them referred to company culture. This could indicate that the organizations do not involve this in their definition of social sustainability in CSR reports.

GRI standards

The analysis above covered the definition of social sustainability by Missimer, Robért and Broman (2016a and b). In this section the analysis will be supplemented with the GRI standards for social sustainability. Some of the themes, which can be seen in the table below, have already been covered above, so these will not be mentioned again here. For the remained themes, it can be said that to some degree these standards can be put under the different categories of Missimer, Robért and Broman's definition. But as they did not come up initially in the analysis, it is seen as appropriate to report on some of them in separate here. The list of GRI standards are shown in table 6 from the theory section below.

GRI Standards for social sustainability	
Employment	Labor/management relations
Occupational health and safety	Training and education
Diversity and Equal opportunity	Rights of indigenous peoples
Forced or compulsory labor	Human rights
Child labor	Security practices
Freedom of association and collective bargaining	Non-discrimination
Public Policy	Supplier assessment for impact on society
Customer privacy	Marketing and labelling
Customer Health and safety	Socioeconomic compliance

Table 6 Subcategories to Social sustainability (GRI 2018b) from theory section

Some of the standards will be accounted for below by importance and relevance that they have found to have in the analysis of the reports.

Human rights, child labor and forced labor

Of all the standards human rights are a key part of social sustainability and have been found in the analysis of the reports to have great importance, *“The Danfoss name must always be associated with respect for human rights”* (Danfoss, 2018: 23) or an organization stating that they are committed to *“respecting human rights in all areas of the IKEA business”* (Ikea, 2018a: 17). Child labor and forced labor are often linked to human rights (Lenovo, 2017: 69, H&M, 2018: 66, Danfoss, 2018: 23) and will therefore be included in this section. Organizations show their support for human rights, by e.g. joining UN’s Global Compact initiative (Lego, 2018a: 6, Ikea, 2018a: 9). *“Since 2009, Lenovo continues its role as a member and signatory of the United Nations Global Compact, aligning its operations and strategies in the areas of human rights, labor, environment and anti-corruption”* (Lenovo, 2017: 7), *“We also report on human rights in line with the UN Guiding Principles Reporting Framework and are signatories to the Un Global Compact”* (H&M, 2018: 8). *“Danfoss is committed to living up to the UN Guiding Principles for Human Rights”* (Danfoss, 2018: 23). *“Siemens has been member of the UN Global Compact since 2003 and is committed to upholding the Compact’s ten principles”* (Siemens, 2018: 56). Furthermore, they create policies and strategies for spreading these rights to both internal and external people (H&M, 2018: 75, Danfoss, 2018: 12). *“Lenovo also supports the United Nations Declaration on Human Rights and commits to extending these rights to our employees and others directly or indirectly employed in our supply chain”* (Lenovo, 2017: 9) They go on stating, *“In FY 2016/17, we codified this commitment by implementing a Human Rights Policy”* (Lenovo, 2017: 9). In report 2 human rights are a part of the organization’s strategy towards 100 % fair jobs (H&M, 2018: 59), they write *“Being 100 % Fair & Equal means making sure our values and respect for human rights are upheld and promoted within our own company and across our supply chain”* (H&M, 2018: 56). Another organization states *“Our Siemens Business Conduct Guidelines (BCG) provide the ethical and legal framework within we conduct our business activities. They contain our basic principles and rules for our conduct internally and externally, for example on human rights core labor standards”* (Siemens, 2018: 56). Human rights issues can be quite complex, which mean for some introducing it internally in a varied manner depending on country practice comes first, before introducing it for the supplier chain (Danfoss, 2018: 24). When it comes to child labor and forced labor the organization from report 1 states *“Lenovo does not permit the use of child labor, forced labor or coercion, including physical punishment, in any Lenovo operation”* (Lenovo, 2017: 69). Another example from the second report *“Child labour and children’s rights are identified as salient human rights issues. H&M group does not accept any form of child labour”* (H&M, 2018: 66). The organization sees both child and forced labor as a potential risk in their industry and deals with them stating that *“As with our approach to child labour, it is an absolute minimum requirement for all factories producing for H&M group to be free from forced labour and this compliance is*

continuously monitored" (H&M, 2018: 66). For some of the organizations they only report on forced and child labor through their connection with UN Global Compact and living up to human rights (Danfoss, 2018: 23, Siemens, 2018: 56). Or stating that *"Child labour and forced labour are strictly prohibited"* (Lego, 2018a: 34). In report 5 no mention of policies against it, but forced labor is described as a problem within the social sustainability area inequality (Ikea, 2018a: 8). The organization in report 4 does not report directly on human rights, but as the organization writes *"Because children are the primary focus of the LEGO Group, we have concentrated on four UN Sustainability Development goals, where we can, through our work create the greatest impact in the lives of children and the world they will inherit"*. The organization therefore report on children's rights and their commitment to these (Lego, 2018a: 11-12). Beside Lego, the organization in report 5 also commits to the children's rights (Ikea, 2018a: 17).

Local communities, public policy and customer privacy

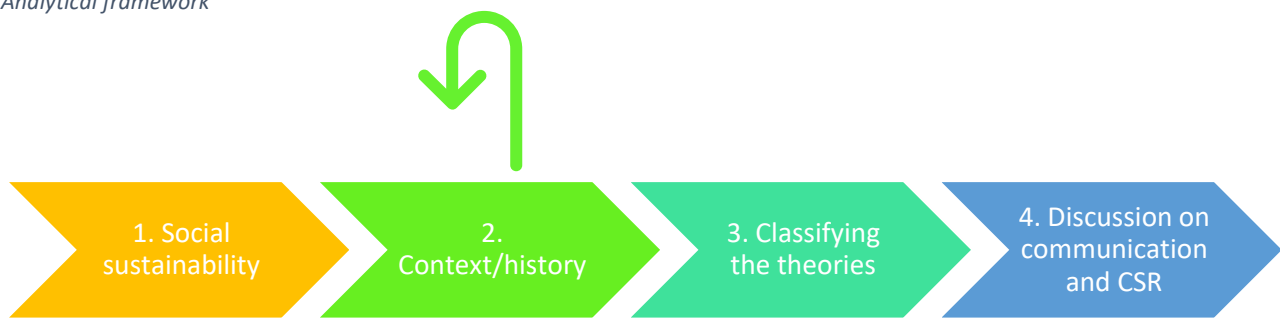
It would be false to state that in the findings of the analysis these themes have received the same amount of attention as the ones mentioned before. However, Local communities, are often mentioned in connection to philanthropy (Lenovo, 2017: 22, 77, Danfoss, 2018: 8-9) and engagement (H&M, 2018: 94, Ikea, 2018a: 17). *"We are committed to helping communities lacking the infrastructure and resources needed to recover from catastrophic loss"* (Lenovo, 2018: 77). *"Danfoss wants to contribute to improving knowledge of sustainability in society and engage in the development of the local communities, in which we operate"* (Danfoss, 2018: 8). The organization in report 3 focus especially on support for local communities in their foundations (Danfoss, 2018: 9). In report 4 *"We actively engage with the local communities where we are present. In 2017, our programmes inspired and improved the lives of more than 400,000 children in over 20 countries around the world"* (Lego, 2018a: 29). This huge number of children are positively infected because of the LEGO Foundation, which beside helping children *"build employee engagement, and demonstrate our commitment to responsible corporate citizenship"* (Lego, 2018a: 29). At Ikea they are committed to *"engaging in our communities to create positive impact on livelihoods and contribute to an inclusive local economy"* (Ikea, 2018a: 17). In report 6 the organization reports about its corporate citizenships and its mission *"to the betterment of humankind"* and *"provide technologies that improve the quality of life and create lasting value for society"* (Siemens, 2018: 26). The organization helps its communities with *"support of cultural and societal activities"* and *"humanitarian emergency aid and financial and technical assistance in the wake of natural disasters"* (Siemens, 2018: 27). With public policy the organization in report 1 state *"Lenovo maintains good relationships with local governments around the world and seeks to be a responsible corporate citizen"* (Lenovo, 2017: 42). The organization expect to achieve that with a public policy where they *"strives to adhere to the highest standards of integrity and accountability when dealing with government, rules and regulations"* (Lenovo, 2017: 42). Customer privacy

becomes a part of social sustainability as more and more awareness have risen about the need for privacy and e.g. data protection *“The new and stricter Data Privacy regulation becomes effective in 2018. During 2017, the roll-out of activities supporting a higher level of awareness in the organization was prepared. Data privacy concerns exist wherever personal data is collected and stored”* (Danfoss, 2018: 24). This makes the organizations act to insure the privacy of the people, who come into contact with them. *“A data privacy handbook and e-learning activities were developed and will be rolled out in the first quarter of 2018”* (Danfoss, 2018: 24). *“Lenovo recognizes that privacy is of great importance to individuals everywhere: our customers, website visitors, product users, employees-everyone”* The organization goes on *“This is why we have established the responsible use and protection of personal and other information under our care as core Lenovo values”* (Lenovo, 2018: 42).

Sub-conclusion

In this part of the qualitative content analysis, the GRI standards were used to discover more about how organizations define social sustainability. It was not all GRI standards that were a part of the report, therefore they were not a part of the findings. Beside the findings in the first part of the analysis, the subthemes of human rights, local communities, public policy and customer privacy stood out. Especially human rights transcend the reports and thereby indicating it to be a crucial part of how the organizations define social sustainability. It was more varied how many companies reported on the last subjects. To some degree all indicated their activities and engagement in the communities of their operations, and philanthropic activities, but did not have a separate section about it. Instead it seems more to be intertwined with other subthemes of social sustainability. This same goes for public policy. As Danfoss reported on data privacy has become an issue for the organizations, which properly is a reason that some chooses to report on this and make it a part of their sustainability policies.

Context and history

Analytical framework

The next section in the analysis is about the context and historical factor that can affect how one should perceive the organizations definition of social sustainability. The qualitative analysis of this area has been conducted based on the theory section “CSR – History”. The findings of the analysis will be both be presented in relation to the findings written above but will also contain new quotations and information directly from the reports. The overview of the different contextual factors for CSR and thereby also for organizations work on social sustainability can be seen below in table 3 from the theory section.

1930s	Stockholders further away, creating a request for companies to ‘serve society’	Socially responsible corporation.	Sense of duty, public institute, responsibility towards stakeholders
1980s	Neoliberalism, importance of shareholders	CSR becomes about shareholder value.	Business case explanation. Emphasis on voluntarism.
1999	UN unites corporations, governments, UN agencies, workers, NGO’s and other civil society actors for more social responsibility	About making corporations a part of society and the solutions for sustainability	Corporate citizen, Triple bottom line, Sustainable development. Branding, social and political legitimacy.
Newest trend	From soft law to accountability	Not a responsibility but about accountability	Legal obligation, transformative

Table 3 from theory section

As was written in the theory section factors like conditions, strategies and context can and should influence how one perceived CSR or in this case social sustainability, a branch under CSR. Above is a short overview of the contextual and evolutionary factors of the CSR definition.

The good business context

Evidence of the good business context and argument for social responsibility are seen in almost all the reports. In report 1 the overall reasoning for sustainability action is *"Sustainability and corporate social responsibility have always been priorities for Lenovo, because they are priorities for our stakeholders, whom we view as partners"* (Lenovo, 2017: 6). Focusing on the use of social sustainability, in report 1 Lenovo advocates for a diverse workforce with e.g. this quote from Yang Yuanqing, the Chairman and Chief Executive Officer *"We believe passionately that by leveraging the breadth of skills and various background of our diverse workforce, we are uniquely able to meet the varied cultural needs of all our customers"* (Lenovo, 2017: 7). In a different section Lenovo argues for a diverse work force calling it *"a key competitive advantage"* (Lenovo, 2017: 68) which they emphasize later on stating *"Our strength lies in this diversity"* (Lenovo, 2017: 68). Diversity is a subtheme under impartiality, and in the case of Lenovo, they report it as a positive thing, which for the readers should be interpreted as a competitive advantage. Besides diversity another social sustainability activity in report 1 is that for pay for performance. Here the organization argues *"We believe that our employees are the most valuable strategic resource at Lenovo. We recognize the importance of each unique individual and their need to be recognized frequently and rewarded fairly"* (Lenovo, 2017: 69). To do this the organization uses a pay for performance program justifying this with *"We believe that exceptional individual performance will support and drive exceptional business performance, which will result in exceptional pay for individuals"* (Lenovo, 2017: 69). A pay for performance program lies according to social sustainability under fair payment and the health category. Giving a fair payment for their employees is reasoned with business performance. Lenovo also has an extensive health and wellness brand for their employees *'Live Well with Lenovo'* (Lenovo, 2017: 71). They argue for the importance of these comprehensive benefits with the need for attracting and retaining employees (Lenovo, 2017: 71). Also, being categorized under health, the organization defends their activities with *"Lenovo shoulders the majority of these costs as an investment in the well-being of employees"* (Lenovo, 2017: 71). This is the same with the category of competence, where the organization in report 1 offers training and development to their employees. *"Our organization's practice has been to attract, develop and retain the best people around the world."* They go on stating *"With this philosophy in mind, we place a high emphasis on staff development and ensuring our talented employees can take on new and different challenges"* (Lenovo, 2017: 73). Again, the focus is on development of employees for the good of the business. The last example

about good business from report 1 is under the category of influence, where Lenovo conduct an employee survey. *“This survey is designed to gain insights on how Lenovo employees view their jobs, their management, their teams, their rewards and the company as a whole”* (Lenovo, 2017: 74). A survey is a way for the employees to gain influence, because they can view their mind to the management, but for the organization they reason it also with *“measures of employee engagement can be used to predict the amount of effort that employees are willing to invest in their jobs as well as employee retention”* (Lenovo, 2017: 74). In report 2 with the general arguments for their sustainability activities the organization states *“Our vast network of value chain connections means that our social, environmental and economic impacts are significant and far-reaching.”* they go on arguing *“Therefore, to maintain our business idea, we need to maximise the positive and minimise the negative impacts we have along our value chain”* (H&M, 2018: 5). Here again the organization argues for the good business context of their strategy for sustainability. They make it quite explicit when it comes to their vision for social and environmental sustainability *“our vision is not only necessary from a social and environmental perspective – it also makes good business sense. Long-term investments in sustainability provide us with long-term business opportunities”* (H&M, 2018: 10). Under the subtheme of diversity H&M argues like the organization in report 1 about the potential in diversity *“Diversity helps foster innovation and the ability to rethink. In return, this will make our business more resilient, productive and sustainable”* (H&M, 2018; 56). Alongside diversity creating a fair and equal workspace gives the organization *“a workplace that creates and attracts the people we need for our continued success”* (H&M, 2018: 57) and ultimately is a part of the company’s values which *“gives us a competitive advantage and ensures a sustainable way of working”* (H&M, 2018: 57). In report 3 Danfoss states explicitly that *“We operate our business in a sustainable and responsible way to safeguard and develop Danfoss’ reputation and profitability”* (Danfoss, 2018: 12). This is done among other by using the Sustainable Development Goals (SDG) to evaluate which areas their business had an impact and *“which SDGs represented the most significant market opportunities for us”* (Danfoss, 2018: 10). The organization express their commitment to activities within social sustainability referring to their reputation and name, *“To maintain and develop Danfoss’ position and good reputation on the global market, it is important that we create results in an ethical manner.”* They go on asserting *“The Danfoss name must always be associated with respect for human rights, proper working conditions, and social and environmental considerations.”* (Danfoss, 2018: 23). In report 5, the organization makes a statement close to the Brundtland report definition *“We always think long term – to be able to meet the needs of people today without compromising the needs of future generations”* (Ikea, 2018a: 3). They view sustainability as *“For us it’s about balancing economic growth and positive social impact with environmental protection and regeneration.”* (Ikea, 2018a: 3). The organization adds later on *“We are prepared to lead the way forward*

together with our co-workers, customers and partners and use our size to make a positive difference. This is both a responsibility and a business opportunity" (Ikea, 2018a: 3). The organization again refers to responsibility when it comes to the health of their customers "As one of the top ten largest food companies in the world, we also have a responsibility to provide healthy and nutritious food." (Ikea, 2018a: 12). However, they are quite explicit with the second point about being sustainable means a good business model for Ikea, as it can help "secure the future of the IKEA business, value chain and the livelihoods of the millions of people that contribute to it" (Ikea, 2018a: 4). In report 6 the organization states "Sustainability is a core principle at Siemens", this principle is extended to all parts of sustainability including social sustainability. (Siemens, 2018: 2). The organization explains about their commitment "To us, being a sustainable business means ensuring profitable and long-term growth while balancing profit, people and planet. We believe that the SDGs are a responsibility but also offer new business opportunities" (Siemens, 2018: 10). Of the social sustainability activities, the organization does, which have been described earlier in the analysis, diversity is a key theme, "We believe that driving diversity creates a win-win for society and Siemens because diversity strengthens our innovative capacity, unleashes the potential of our employees and thereby directly contributes to business success" (Siemens, 2018: 8). The organization continues later in the report stating, "By bringing in people with different experiences backgrounds, and skills, we are better able to meet a wide range of challenges and encourage innovation" (Siemens, 2018: 20). This indicates that the organization emphasizes the good business argument for a diverse workforce. When it comes to the subtheme training and development the reasoning for the organization is to attract and retain key workers "Our employees make our organization what it is" (Siemens, 2018: 21). "Our development and retention programs help employees reach their personal goals as they contribute to making Siemens the best company it can be" (Siemens, 2018: 21). However, the organization also argues that development and training are important as "Siemens believes that lifelong learning is key to secure employability for our own employees and beyond" (Siemens, 2018: 8). With the sustainability activities fighting against corruption and bribery Siemens argues that it "promotes fair competition, which benefits innovation-driven companies such as Siemens" (Siemens, 2018: 37). Report 4 from Lego does not make any references to the good business context.

A responsibility and the corporate citizen

The context of the early transformative CSR and the later good corporate citizen are here joined in one section. The transformative CSR speaks about a responsibility and serving society. These are words, which also can be linked with the condition and context of the good corporate citizen, where the UN appealed for corporation between companies and other stakeholders of society. In the analysis of the reports, most of the organizations refer to the term good corporate citizen. In report 1 the organization state "Lenovo is

passionate about its commitment to serve as a global corporate citizen and leader in sustainable business practices.” (Lenovo, 2017: 2). The organization links their sustainability activities with corporate citizen by stating *“Lenovo has well-established programs to ensure we operate sustainably and responsibly, following our long-standing commitment to ethical corporate citizenship and promoting sustainability in all our activities. We became a Global Compact signatory in 2009”* (Lenovo, 2017: 17). The organization also relates public policy with corporate citizenship *“Lenovo maintains good relationships with the local governments around the world and seeks to be a responsible corporate citizen”* (Lenovo, 2017: 42). For the organization in report 2, they argue for the more ethical side of sustainability maintaining, *“a company of our scale and reach has a responsibility as well as a great opportunity to lead the change towards a more sustainable industry”* (H&M, 2018: 15). When it comes to their diversity policy, they believe it is linked to sustainability also with the argument *“Diversity and inclusiveness relate to how we act as an employer to ensure that all our colleagues are treated fairly and equally and how we act as corporate citizen to engage with and contribute to the societies we reach”* (Annie Wu, Global Leader for Diversity & Inclusiveness, H&M Group, H&M, 2018: 69). The approach for CSR on the more ethical side and linking it to the transformative CSR from the start of the 1930s, the organization in report 4 argues for their sustainability commitment writing *“Caring is one of the LEGO Group’s values and captures our desire to make a positive difference [...] We do it not because we have to: but because it feels right, and most of all, because we care”* (Lego, 2018a: 29). The LEGO group explains further *“Caring also involves being the best place to work for our employees. We engage employees in our mission, in learning through play and in engaging with our local communities”* (Lego, 2018a: 29). The organization then links their sustainability activities with caring and the good corporate citizen stating, *“We work in partnership with LEGO Foundation to inspire and develop children, build employee engagement, and demonstrate our commitment to responsible corporate citizenship.”* (Lego, 2018a: 29). As can be interpreted by the quotation above, being a corporate citizen and caring for society are for some organizations the very image of their soul. For the organization in report 6 this is also true *“Good corporate citizen has been embedded in our DNA since Werner von Siemens founded the company in 1847”* (Siemens, 2018: 26). For the organization in report 6 the meaning of good corporate citizen goes beyond that of philanthropy and state *“We mine our core competencies to find ways to contribute”* (Siemens, 2018: 26). This has led to 3 focus areas *“Access to technology, Access to Education and Sustaining Communities”* (Siemens, 2018: 26-27). Report 5 mentioned nothing in this area.

Accountability

This newer trend according to the theory section in context and conditions for CSR and social sustainability speaks of organizations being accountable for their actions. Not just saying that they are sustainable but making it possible for the stakeholders to hold them accountable. Even though this context or condition

isn't as seen in the analysis as the others, it is still represented here, as this can shape how more CSR communication will look in the future. The organization in report 1 reports several times about accountability among others stating, *"The company strives to adhere to the highest standards of integrity and accountability"* (Lenovo, 2017: 42). And *"We are guided by the same level of commitment, accountability and customer-centric action that has made Lenovo a company with both business goals and social and environmental purpose"* (Lenovo, 2017: 6). The accountability they try to achieve among others with their report arguing *"As we are in the eleventh year of Lenovo's annual Sustainability Report, you'll see this culture of ownership, accountability and customer centricity manifested in our sustainability and corporate social initiatives."* (Lenovo, 2017: 7). When it comes to their employees the Lenovo trains them in ethic and compliance to help them make appropriate choices and arguing *"With these systems in place, we describe clear expectations for employees and hold them accountable for their behavior."* (Lenovo, 2017: 40). Accountability is also important for Lenovo when it comes to human rights, *"Training and accountability for respecting human rights are integrated across the business and the supply chain."* (Lenovo, 2017: 69) and with diversity, reporting that creating accountability within their diversity and inclusion strategy is a key element (Lenovo, 2018: 75). For some of the other organizations accountability is reported on through the term transparency. Because a part of being accountable is to show outside stakeholders your actions and thereby being transparent about it. In report 2 the organization agrees and states *"Transparency is key to building trust and credibility along our supply chain and empowering our business partners and customers to make more sustainable choices"* (H&M, 2018: 21), they go on *"As such supply chain transparency creates greater accountability for both ourselves and over business partners"* (H&M, 2018: 21). In report 3 the organization argues for the importance of transparency by writing *"Transparency about ethical issues is important for maintaining an ethics culture in the company. To track ethical behavior, Danfoss monitors the number of dismissals due to unethical behavior [...] The main reasons for the dismissals are fraudulent behavior, disloyal behavior or violation of company policies"* (Danfoss, 2018: 23). In report 4 the organization writes about more openness in their reporting by stating *"This year, we reviewed how we report on social compliance so that we could be even more transparent and ensure that we share the data that are most relevant to our stakeholders."* (Lego, 2018a: 34). The organization in report 5 also wants more openness, so that others can learn from their mistakes *"We will be open and transparent and allow others to learn from our successes, failures, challenges and ways of working."* (Ikea, 2018a: 18). In report 6 there were no indications that accountability or transparency, where linked to social sustainability.

Sub-conclusion

As can be seen in the findings above in the analysis of the context and conditions of how the organizations define social sustainability, it is clear, that the organizations mostly use the good business context for understanding social sustainability in their reports. Only 1 organization doesn't refer to this context in their reporting. Other than good business, the good corporate citizen is also an argument which is used for the context and condition, and it speaks of a more ethical and responsibility way of thinking about social sustainability. The last context and condition including in this analysis is that of accountability. Only been known a movement for about 10 years, it already is showing in the reports. However, only one organization used this term throughout their account on sustainability, where the other place in a need for transparency. This could indicate that this movement is still not as spread not and significant, when defining social sustainability in the reports. The overall results from the three areas show that there is a multifaceted approach to social sustainability for some of the organizations. None of the approaches excludes the use of the other, as most of the organizations grounds their sustainability actions with more and one.

Classifying the social sustainability approaches

Analytical framework from theory section



As for the last part of the analysis before the discussion this next information from the analysis above in the 4-part classifications of categories are shown in the table 4 from the theory section below. from which point-of-view the organizations define social sustainability and CSR in general. The analysis is based on the findings in the last section.

part will be about classifying the theories within CSR. The 4 This will be used to discover,

CSR: Mapping the territory, Garriga and Melé	
Instrumental theories	Emphasizes CSR is used to make money
Political theories	Emphasizes the social power an organization has, in connection with society and its responsibilities
Integrative theories	Emphasizes that organizations should integrate social issues and demands, due to organizations depending on society.
Ethical theories	Emphasizes the ethical side. CSR becomes an ethical obligation.

Table 4 from the theory section

As the results and findings from the last section in the analysis, most of organizations uses social sustainability as a way of creating good business. It is argued that sustainability in general creates business opportunities and that efforts within social sustainability like diversity, inclusiveness and training and development are a part of attracting and retaining the right employees. This means that the approach can be classified within the instrumental theories, where CSR, thereby social sustainability, is about making money. In the theory section, the instrumental theories, where divided into 3 different groups (see table 5 below from theory section).

1. group	Maximizing shareholder value, measured by share price
2. group	Uses CSR activities with a strategic goal to achieve long-term competitive advantages
3. group	Cause-related marketing, but with the same goal as the 2. group

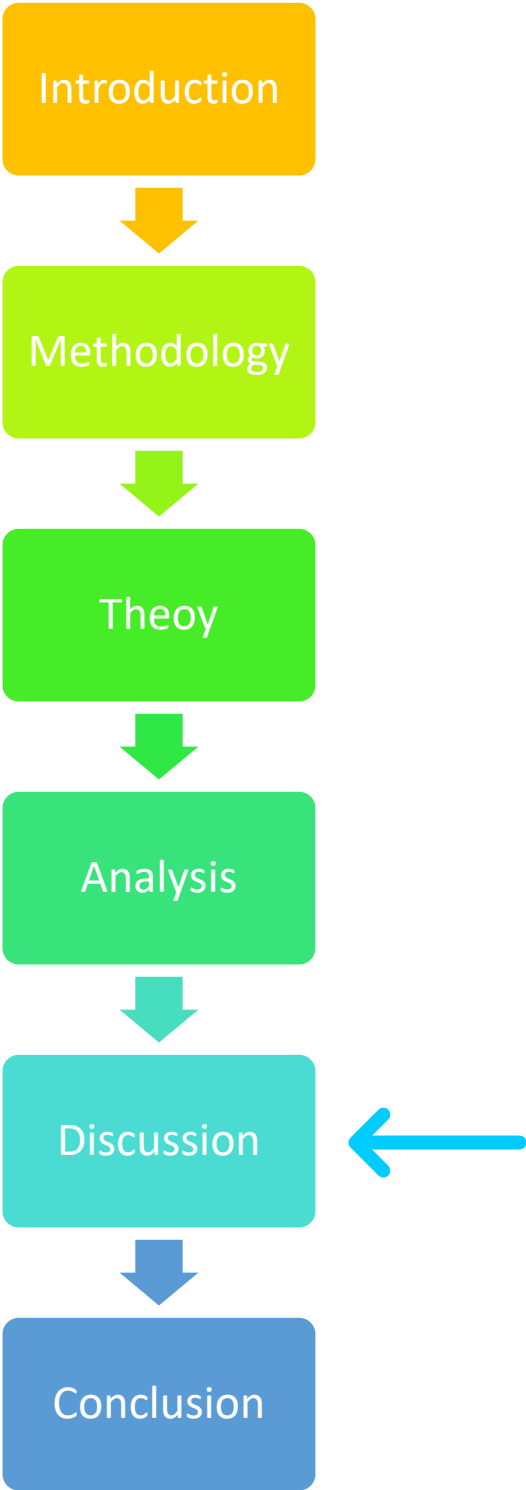
Table 5 from theory section

The group that could fit the CSR activities conducted by the organizations are group 2, relating to the training and diversity policies as a strategy to bring long-term gain. And perhaps also group 3 the cause related marketing, when it comes to their philanthropy activities, which in the analysis above, the organizations argue also is used for creating employee engagement. There is not enough information in the reports and analysis to pick one specific. According to the theory section, the idea of the good corporate citizen is put under the political group, speaking of the relationship an organization has with society. In the

analysis above, the organization refer to the corporate citizen *"Lenovo is passionate about its commitment to serve as a global corporate citizen and leader in sustainable business practices."* (Lenovo, 2017: 2). Here the phrase is linked with serving and being a 'citizen' like any other. Being a good corporate citizen is about acting the part and doing the right thing *"Diversity and inclusiveness relate to how we act as an employer to ensure that all our colleagues are treated fairly and equally and how we act as corporate citizen to engage with and contribute to the societies we reach"* (Annie Wu, Global Leader for Diversity & Inclusiveness, H&M Group, H&M, 2018: 69). In difference with the last group, the ethical group, the political group always relate the sustainability to society. As can be seen in the former section, and by the example before, the organizations are interested in how their sustainability activities and among others their social activities serve society. The fourth group, the ethical, is related to the good corporate citizen in the reports, but there are also indications of the ethical side, referring to a 'responsibility' and about caring for people *"Caring is one of the LEGO Group's values and captures our desire to make a positive difference [...] We do it not because we have to: but because it feels right, and most of all, because we care"* (Lego, 2018a: 29). Another example in this category *"a company of our scale and reach has a responsibility as well as a great opportunity to lead the change towards a more sustainable industry"* (H&M, 2018: 15). Although it is also present, the links about social sustainability in the political and the ethical groups are fewer and the instrumental group is mostly the one that is present. There is no direct evidence indicating that the organizations use the integrative theory approach.

Sub-conclusion

In the third and last part of the analysis before the discussion, the results of the former analysis, where put into context and relation to the classification of theories. It was clear from the former analysis part, that there is presence of the instrumental approach to social sustainability and CSR in general. This means that the organizations define social sustainability as an instrument to gain profit. Beside the first group indications of the political and ethical group, where also present in the analysis. In the analysis these two group where linked, as one was about sustainability activities in relation to society the other about doing the ethical thing. Organizations often linked these two in the reports. From the analysis of the reports, indications of theories or approaches from the integrative weren't clear. As in the analysis of the context, the result of this part becomes multifaceted. This could indicate that organizations define social sustainability in a multifaceted way using more than one approach at the same time.



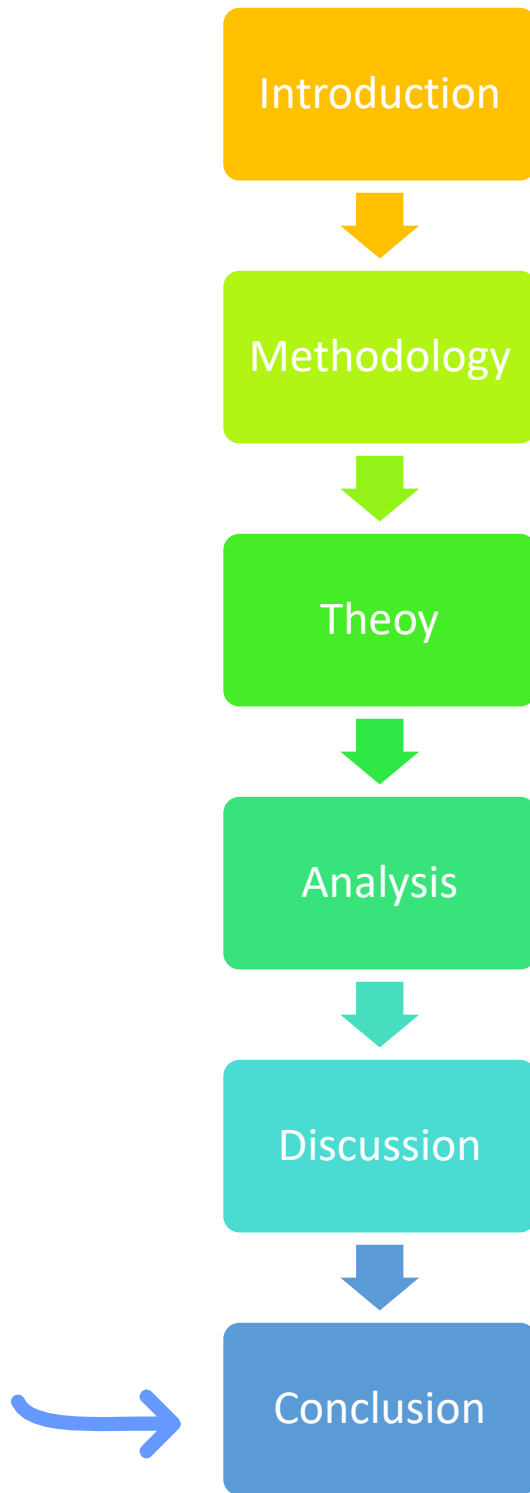
Discussion

Analytical framework



In the last section the analysis of the 6 CSR reports was presented about how organizations define social sustainability in their CSR reports. Before summing up the results to answer the problem formulation in the conclusion, this next section will entail a discussion about the results and about communication and CSR. As argued for in the theory section on CSR communication, developing an understanding of what CSR communication in reports is and how this affects the understanding of how organizations define social sustainability is important. As stated in the theory section CSR activities as social sustainability activities need to be communicated for the organizations to achieve the possible business returns of their endeavors. As could be seen by the results of the context and classifying the theories analysis section the organizations' argument for their social sustainability activities are in line with that of making good business. This supports the reasoning for communicating on CSR in the first place. But what do they want to achieve with reporting on their activities? Whether it being a part of law obligations (Danfoss, 2018: 2) or because of their attachment to the Global Compact, the organizations want to achieve something. The audience for the reports are according to theories often stakeholders like "business press, investors (...) and NGOs" (from theory section). If the organizations report on social sustainability activities as business opportunities and the audience are people like investors, then are social sustainability merely defined as a business opportunity? At the same time CSR communications are forever linked to skepticism and credibility. Are the organizations just 'talking the talk' or are they actually 'walking the walk'? In the theory section about definitions, the newer form within CSR was accountability. When the organization in the reports are talking about accountability and transparency, it can be a way to answer this skepticism. Another way is to use international standards like the GRI (Siemens, 2018: 54-55, Lenovo, 2017: 122-129) or the UN Sustainability Development Goals (Lenovo, 2017: 17, H&M, 2018: 93, Lego, 2018a: 6-7, Danfoss, 2018: 10, Ikea, 2018a: 9, Siemens, 2018: 6). Does this mean that writing about accountability are just to deal with skepticism, or do the organizations actually believe in the changes and sustainable actions they do? Is what they include in their definition of social sustainability affected by sustainability being an instrument, because reporting on

CSR is mostly to brand themselves and downside the skepticism. From the literature review on the evolutionary process of defining CSR and in that social sustainability it seems clear, that academics and professionals do not agree from which approach one should understand or define the subject. From the results from the analysis, it is indicated that the world of business mostly uses the approach to define social sustainability from the 'make good business sense'. But if one were to reverse the discussion and contemplate that the reasons for organizations to use the argument about good business, where because the audience for this communication are mostly investors and business people. Meaning that the way they communicate about social sustainability is framed by the readers and the media (reports), and therefore stating, that their communication on CSR or social sustainability might be totally different if it were by other media or to another type of audience. One could suspect that the content might be different for customers e.g. Results from the analysis could back this claim up, because even though there was a clear line towards the business context, there were indications of multi arguments used by the organizations.



Conclusion

In this section the results of the research and findings of the analysis will be intertwined in a conclusion.

This conclusion is to answer the problem formulation.

The purpose of this thesis was to answer the problem formulation **“How does organizations define social sustainability in their CSR reports?”**. To gain insights into this problem 6 CSR reports from 6 different organizations were analyzed in a qualitative content analysis, using an analytical framework based on a literature review of relevant theories within wide areas like: CSR, social sustainability, context and history of CSR and communication of CSR:

In order to answer the problem formulation, the first part of the analytical framework was about social sustainability made from Missimer, Robért and Broman’s definition and the GRI standards. In the analysis of the first category of health, there was a big variation in which subthemes the organizations brought up, and thereby used to define health under social sustainability. All from workers safety, health treatment offers to retirement plans. The conclusion of this part was though that the category of health has great significance, when organizations define social sustainability. In the next category of influence, there was far less subthemes attached to it by the organizations. Influence represented by whistleblower policies, surveys, freedoms of association and workers representation. However, this category was not seen with the same level of frequency as the former, indicating that this category doesn’t represent the same level of importance, when defining social sustainability. It was reasoned that perhaps, some of the elements of influence were not reported on, because they are a part of human rights, which the organizations report on in a separate section. In the next category competence under social sustainability there are more indications of its importance in the reports, and the results of the analysis shows that organizations report on this and emphasis it from a business point of view. Like the category of health as well of competence, impartiality receives a lot attention in the reports. The organizations communicate a lot about diversity and inclusiveness spread across all groups. As well they emphasis the potential and business opportunities of a diverse workforce. Promoting it to both internal and external stakeholders. The last category in Missimer Robért and Broman’s definition on social sustainability is meaning-making. This category is less represented in the reports and analysis of this shows that even though there are mentioning of culture and meaning-making through this, there is a tendency that this category is not seen as a big part of defining social sustainability by the organizations.

By the GRI standards some findings were added to the analysis of the reports. The subthemes that stood out were human rights, local communities, public policy and customer privacy. Human rights were a part of all the reports, indicating that it is a crucial part of defining social sustainability for organizations. Child labor and forced labor were reported as being a part of human rights. Local communities were mostly

mentioned as a part of their philanthropic activities. Public policy and customer privacy were only mentioned by a few reports. This could all indicate that of the subthemes not covered by the definition, human rights are the most important, and are a part of how organizations define social sustainability.

To sum up this concludes from the analysis that the organizations to a bigger degree define social sustainability with the themes of health, competence, impartiality and human rights. The themes of influence and meaning-making were less mentioned and used in the reports.

After the initial analysis part with social sustainability, the data was analyzed within the context and conditions set from the theory section. In this analysis it is clear, that the organizations typically use the good business context for understanding social sustainability in their reports. Beside the good business, the good corporate citizen is also a point of view which is used. This speaks of the more responsibility and ethical way of thinking about social sustainability. The last context and condition seen in the analysis consist of accountability. This represents a newer trend within CSR, but there are already indications in the reports of organizations taking this in, through the themes of accountability and transparency. Summing up the results indicate that there is a multifaceted approach to social sustainability for the organizations. The organizations tend to use more than one reasoning for their social sustainability activities.

The last part of the analysis contained the classification of theories, taking the approaches of the organizations in the reports, and classifying them into the 4 categories by Garriga and Melé. This analysis showed a tendency for the instrumental approach for social sustainability, where the organization define social sustainability as an instrument to gain profits. Beside this first group, indications of the political and ethical group were also seen in the analysis. This means that the organizations also define social sustainability in connection with their relationship with society and as the right thing to do. This was often linked by the organization. As other parts of the analysis, results showed a multifaceted approach for defining social sustainability. In the theory section academics argued for the need for multiple definitions of CSR, perhaps the findings of a multifaceted approach to social sustainability by the organization means, that the organizations agree with this. The discussion also brought forth some interesting perspectives. As an addition to the results, the findings of the analysis were argued to be the line with the purpose of communication in CSR, to create awareness of activities to ensure business gains. This was argued to be related to the audience of the CSR report typically being investors and alike. As a question spoken in the discussion section, how would the results look like if the analysis of CSR communication and defining social sustainability were in another frame, like e.g. commercials? This could be interesting for another research. So, what is the answer to the problem formulation? **“How does organizations define social sustainability in their CSR reports?”**. Organizations define social sustainability mostly in connection with the themes of health, competence, impartiality and human rights. They define social sustainability in a multilayered way,

with importance given to that it is good for business, but still arguing for good citizenship and it being a responsibility.

Recommendations for further research

In this section recommendations for additional research will be given.

This is a very interesting study into CSR reports and social sustainability. The analysis has been conducted in a qualitative manner on 6 reports. Therefore, to further the understandings and knowledge, conducting a similar research but in a quantitative way comparing findings and discussing similarities and differences could be very interesting.

Another interesting topic would be to research social sustainability communication but from other media forms like homepages and commercials. It would be interesting both from a comparative side to see if the approaches are the same and if organizations define social sustainability differently depending on audience and/or media.

Additionally, this analysis has been about social sustainability in CSR reports, perhaps there also is a need for investigating the other two branches of CSR, the economic and environmental sustainability to further understandings on how organizations define these areas and to give knowledge about the field of CSR and CSR communication in itself.

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Appendix 1

CSR reports

	Company	Year*	Pub. Year**	Link
Report 1	Lenovo	2016/2017	2017	https://www.lenovo.com/us/en/social_responsibility/sustainability_reports/
Report 2	H&M	2017	2018	https://about.hm.com/content/dam/hmgroup/groupsite/documents/masterlanguage/CSR/reports/2017%20Sustainability%20report/HM_group_SustainabilityReport_2017_FullReport.pdf
Report 3	Danfoss	2017	2018	http://files.danfoss.com/download/CorporateCommunication/Sustainability/Danfoss-Sustainability-Report-2017.pdf
Report 4	Lego	2017	2018	https://www.lego.com/da-dk/aboutus/lego-group/annual-report
Report 5	Ikea	2017	2018	https://www.ikea.com/ms/en_US/this-is-ikea/reports-downloads/index.html
Report 6	Siemens	2017	2018	https://www.siemens.com/investor/pool/en/investor_relations/siemens_sustainability

*Fiscal year reported about

**Publication year