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**The effects of location
and size on CSR**

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Abstract 1

There are differences between the culture in the US and in Denmark, as well as there are differences between large and small organisations. Therefore, the purpose of this project is to examine how the location and size of an organisation affects its approach to CSR.

We have chosen to focus on four different organisations to cover all four aspects of our problem statement, and thus, our cases consist of a Danish SME, an American SME, a large Danish company and a large American company. The companies were chosen with the intent of comparison in mind, and thus, all four organisations work within the software industry to increase the comparability. For our empirical data, we have chosen different kinds of material. We were able to arrange two interviews with the Danish SME, and in addition, we have collected publicly available material to base our analysis on. This consists of, for example, official CSR reports and codes of conduct, blog posts, and employee reviews.

We will apply Matten and Moon's framework about implicit and explicit CSR to the empirical data. The framework elaborates on how different Institutional Factors, such as the Political Systems, and National Business Systems, such as the Nature of the Firm, affect an organisation's approach to CSR. The framework relates to the location of the organisations, and thus, Matten and Moon argue that European companies have an implicit approach while American companies have an explicit approach. In order to answer the problem statement, we have added the aspect of size to the framework, and thus, we elaborate on how capacity and commitment can affect an organisation's approach to CSR.

In order to apply Matten and Moon's framework to our empirical data, we conducted a thematic analysis as this would allow us to be both inductive and deductive. Thus, we could create a code manual prior to the coding process but were still able to extend the code manual with themes that appeared throughout the analysis. We have five overall themes that all relate to CSR, and some have a more internal focus while others have a more external focus. Some of the themes have subthemes that relates to each other and the overall theme. The themes emerged from our knowledge about CSR from the literature review, Matten and Moon's framework, and from the empirical data.

Throughout our research, we have made findings that enable us to answer the problem statement. The Danish SME aligns with Matten and Moon's framework

as their approach primarily is implicit. There are explicit aspects in their communication, but their intent is implicit as their initiatives are based on the values within the organisation. In comparison, the US SME is more explicit in their communication as they use different CSR buzzwords to describe themselves as a company. However, they are not very concrete about their initiatives except for their philanthropic actions. The large US company has an explicit intent as they have multiple initiatives such as programs for their employees, while their communication is less explicit. They communicate in a corporate language, and opposite to the large Danish company, they do not communicate their initiatives as CSR. The large Danish company has the most explicit approach which contradicts Matten and Moon's framework. Both intent and communication is explicit as their focus is on initiatives such as green energy and becoming climate neutral while communicating about their initiatives in terms of a Global Compact Report. The location affects the approach to CSR as the importance of certain CSR issues differ in different parts of the world. For example, the US companies are more focused on diversity while the Danish companies are more focused on the environment. Furthermore, the size also affects the approach to CSR as the number and size of initiatives differ between companies of different sizes. For example, the large companies have specific programs, whereas the SMEs focus on initiatives that are smaller and more personal to the employees. Thus, location and size of an organisation do affect its approach to CSR.

We have encountered some limitations in the process of writing this thesis. We had difficulty finding other organisations that were willing to be a part of this assignment through an interview, and thus, we only have the interviews with the Danish SME. Furthermore, we experienced that Matten and Moon's framework is not easily applicable, and thus, it could be difficult to decipher whether or not the organisations' communication and intent were implicit or explicit.

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Introduction 2

In many respects, the US and Europe are considered a part of the western world. However, although there are similarities between the two, there are also differences. One difference between the US and Europe is the focus on the environment. According to the IEA, the CO₂ emissions per capita is almost three times as high in the US compared to European countries such as Denmark and Italy (IEA 2020). Some argue that the difference between the CO₂ emissions come from how differently Europe is designed compared to the US as, for example, houses, cars and number of luxuries are larger in the US compared to in European countries (Rosenthal 2009). This can mean that companies have another view on what is necessary to have an efficient company. Another aspect of the different focus might also come from the political scenes. In 2015, political leaders from 195 countries signed the Paris Agreement which is meant to help reduce CO₂-emission (United Nations 2016). Today, both the US and the EU are a part of the agreement and work towards the same goals of being climate neutral in 2050 (European Commission 2021; The White House 2021). However, the political climate surrounding the agreement has been slightly different since its creation. While the European Commission began to create their action plan, The European Green Deal, the US has only recently started doing the same. For companies, this can have affected their view and commitment to implementing new environmental initiatives.

Another difference between the US and Europe is the focus on diversity. There are many aspects of diversity which means that diversity could be in terms of age, gender, sexuality, or ethnicity, and organisations that focus on diversity have a low level of discrimination (Miller 2015, 224). According to the literature regarding cultural diversity, there can both be positive and negative effects from having a diverse workforce. A negative effect could be that people have a harder time agreeing on decisions because of their different views, while a positive effect could be that the organisation has various views on matters which enables them to make the best possible decision (Martin 2014, 89-90). Before going into the diversity debate, organisations might have ethical considerations about it. Some organisations will support diversity because they are against social discrimination, whereas other organisations will be against diversity because it forces them to hire people on other criteria than their work qualifications (Miller 2015, 233-234). When organisations in the US first started hiring a more diverse workforce, it was due to a legislative mandate created in the 1960s (Wood 2012, 76), and in comparison, diversity

was not introduced in European organisations until the late 1990s (Kamp and Hagedorn-Rasmussen 2004, 525). Thus, diversity might be more embedded into US organisations than it is in European organisations seeing as there has been focus on the topic for a longer period. This means that having a culturally diverse workforce can be more of a habit in the US than it is in Europe.

There are also differences between the reasons for the benefits that employees have in American and European companies. One example of the differences can be found between Denmark and the US. In Denmark, women can go on maternity leave 4 weeks prior to giving birth, as well as 14 weeks of maternity leave after they have given birth. At the same time, the father has two weeks of paternity leave when the child is born, and after all of this, both parents have 32 weeks of parental leave that they can split between the two (borger.dk 2021). According to OECD, new parents do not have the same opportunity in the US as there is no paid leave on a national basis (OECD Family Database 2019). Thus, the employees might have to pay for their own parental leave in the US - unless the organisation has paid parental leave as a benefit for its employees which is the case with, for example, Google where women have 18 weeks of paid maternity leave (Truong 2016). Thus, employees in the US rely more on their employers in terms of whether they can go on paid maternity leave or not, whereas in Denmark, there is legislation that ensures that all mothers and fathers have the ability to stay home to take care of their child.

The thing that all three of these topics have in common is that they in some way relate to Corporate Social Responsibility (CSR), and as mentioned above, all three topics show that there are differences between Europe and the US. Therefore, we find it interesting to research whether there are differences in which approach Danish and American organisations have to CSR. Furthermore, our own internship experiences with smaller organisations peaked our interest in terms of the different ways Small-Medium sized Enterprises (SMEs) approach topics in comparison to larger companies which had been our primary focus during our studies. We believe that a focus on SMEs is beneficial as 90% of businesses are SMEs (The World Bank 2021). Therefore, they make up a big part of society, and thus, should be considered when discussing organisational topics. In terms of the above mentioned differences, the size of the organisations can also affect the company's approach to them, for example, an SME may not have the same possibilities to offer parental leave as Google has. This size aspect will be further elaborated in chapter 3. Literature Review. Hence, we also find it interesting to see if, or how, the size of a company has any impact on the approach to CSR.

Therefore, the aim of this thesis is to research whether Danish and American SMEs and large companies have the same approach to CSR. Thus, our problem statement is: How does the size and location of an organisation affect their CSR intent and communication?

2.1 Structure of the project

In this section, we will elaborate on the structure of the project which starts with the literature review chapter. Here, we will define CSR and how there are internal and external aspects of it, as well as we will define what a SME is. Lastly, we will combine the two and go through CSR in SMEs. The theory chapter elaborates on Matten and Moon's theoretical framework about implicit and explicit CSR with an added focus on how the size of the organisation might affect their approach to CSR. In the methodology chapter, we will go through the methodological choices made in this project. This includes the philosophy of science, the collection of empirical data, as well as the process of conducting the analysis. In the analysis, we will go through the themes elaborated on in the methodology chapter which consists of data from each subtheme. The analysis provides the base for the discussion chapter which consists of a discussion of the findings and implications of the theory, as well as how size and location affects the approach that the organisations have to CSR. Lastly, we will conclude on the findings made throughout the process of writing this project.

Literature review 3

This chapter will consist of an elaboration of the literature that relates to our chosen field of theory. We will start by defining CSR and the distinction between internal and external CSR. After that, we will define what a SME is, as well as pointing out differences between SMEs and large companies. Lastly, we will combine the two subjects and elaborate on CSR in SMEs.

3.1 Corporate Social Responsibility

This section will consist of an elaboration of Corporate Social Responsibility which includes a definition of the concept, as well as a distinction between internal and external CSR.

Social responsibility was first brought up in relation to businesses in 1953 with Howard Bowen's book 'Social Responsibilities of the Businessman' (Kechiche and Soparnot 2012). In the book, Bowen describes social responsibility as an organisation's social goals relating to the effects of their operations, for example, community improvement. Additionally, Bowen argues that society should not expect too much of businessmen in terms of social responsibility (Bowen 1953). Therefore, CSR in this respect is seen as an obligation for the companies given by society. Since Bowen's book, the field of CSR has grown which means that there are now multiple definitions. The different definitions show how the perception of CSR has changed. An early definition of CSR is from Davis: "[...] the firm's consideration of, and response to, issues beyond the narrow economic, technical, and legal requirements of the firm." (Davis 1973, 312). This means that any issues that are not the company's own economic, technical and legal ones are considered CSR which also means that society's expectations of an organisation is a part of its CSR. Furthermore, the definition indicates that a company's response to CSR is voluntary. While Davis' definition briefly mentions society, Marrewijk focuses more specifically on a company's stakeholders:

"In general, corporate sustainability and, CSR refer to company activities - voluntary by definition - demonstrating the inclusion of social and environmental concerns in business operations and in interactions with stakeholders." (Marrewijk 2003, 102).

Parts of Marrewijk's definition of CSR relates to Davis' as it focuses on social and environmental practices that go beyond the normal business operations in a company. Additionally, Marrewijk also explicitly states that CSR must be voluntary, and thus, go beyond the law. The definition also highlights the stakeholders and how interactions with them are a part of CSR. Therefore, it is also relevant to mention the relationship between CSR and Stakeholder theory. A stakeholder is anyone who has a stake in the organisation (Freeman et al. 2010), and in regard to CSR, stakeholder theory enables organisations to engage in CSR in manners that fit to their different stakeholders' demands (Jenkins 2004).

Where Marrewijk focuses on CSR as voluntary by definition, Carroll argues that the economic and legal issues a company might face should also be included in a company's CSR: "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). This means that an organisation might have social responsibilities of economic, legal, ethical or discretionary character, and if an organisation wants to succeed in the field of CSR, they should live up to these responsibilities. Seeing as the expectations are pointed out to be 'at a given point in time', the expectations that society has to an organisation may change which means that an organisation may also need to change their focus on CSR. In 1991, Carroll created a model that fits the definition. The model consists of four different levels and each level represents one of the aspects from the definition and thus, of the CSR factors that organisations should consider (Carroll 1991).

In this project, we have chosen Carroll's definition as the broad understanding of what should be included in a company's CSR strategy is especially applicable. As we will elaborate in the next chapter, our chosen theoretical framework is Matten and Moon's theory about implicit and explicit CSR. For the understanding and use of the theory, the broad definition can illustrate the differences between implicit and explicit CSR more thoroughly. As countries have different laws and regulations regarding CSR, the differences between what is expected from companies is significantly different, for example, CSR initiatives in some countries will be explicit and from the company itself, while it is regulated by law in other countries, and thus, will be more implicit. Initiatives regulated by law can, for example, be maternity leave or specific environmental initiatives such as The European Green Deal which are both mentioned in the introduction. These two initiatives represent two different parts of CSR, namely, the internal and external. The two parts are divided due to how they focus on two dissimilar stakeholder groups for the organisation. Although there are differences, the two types of stakeholders are important for the organisation and its market value (Hawn and Ioannou 2016).

In 2004, Welford stated that a good place to start when focusing on internal CSR is human rights (Welford 2004). This is supported by The European Commission which defines internal CSR as: "Within the company, socially responsible practices primarily involve employees and relate to issues such as investing in human capital,

health and safety, and managing change [...]”(The European Commission 2001, 9). This means that an organisation’s employees and their well-being is the focus of internal CSR. Thus, it is not limited to the safety of their lives, but also includes their need for developing personal skills or helping them to handle changes within the company. Therefore, internal CSR is about both the physical and psychological well-being of the employees (The European Commission 2001; Ferreira and de Oliveira 2014). Ensuring a healthy environment could mean having policies on non-discrimination, guaranteeing regular working hours or having a focus on staff training and participation (Welford 2004; The European Commission 2001; Ferreira and de Oliveira 2014). Research shows that internal CSR helps enhance employee motivation and loyalty, and therefore, organisations need to consider and invest in their internal CSR policies (Skudiene and Auruskeviciene 2012).

However, organisations do not only need to consider their internal CSR policies as external CSR is just as important (Hawn and Ioannou 2016). Ferreira and de Oliveira define external CSR as follows: “[...] external CSR refers to corporate socially responsible actions directed outside its boundaries, such as actions directed to local community, business partners and suppliers, customers, public authorities and NGOs.”(Ferreira and de Oliveira 2014, 235). This means that external CSR is an organisation’s initiatives which affect the environment outside of the organisation, for example, sponsoring a sports club, upholding suppliers to human rights ethics, or securing jobs in their local community (Welford 2004; The European Commission 2001). As the quote also shows, there are a lot of different stakeholders an organisation needs to consider, and the bigger an organisation gets, the more stakeholders it needs to take into consideration, for example, NGOs will most likely focus on large companies as the impact of their actions is bigger than a small company’s would be. Another aspect of external CSR is the environmental responsibilities. Environmental CSR is, for example, having a focus on the consumption of resources an organisation uses (The European Commission 2001). Some scholars differentiate between external and environmental CSR, and thus, define external CSR to only include the social responsibilities for an organisation’s community (Vives 2006). In this research, this distinction is not made because the environment and the organisation’s external stakeholders are affected similarly when the organisation’s initiatives are not directed internally.

Both parts of CSR are included in the UN’s Sustainable Development Goals (SDGs) which are ways the UN believes that it is possible for people and organisations to become more sustainable. Areas that the SDGs cover includes affordable and green energy, climate actions, and good health and well-being amongst other things (The United Nations 2021). The SDGs are created in a way that enables both organisations, as well as regular people, to partake in the attempt to make a difference in the world. Since their implementation in 2016, the SDGs have become increasingly popular both in the general public, and for organisations to base their CSR policies on (Scott and McGill 2020).

3.2 Small-Medium sized Enterprises

In this section, we will define what a Small-Medium sized Enterprise is. This includes a definition of an SME, and we will differentiate between an SME and a large organisation.

A commonly used definition of an SME is the European Commission's definition. It defines an SME as an organisation with up to 250 employees, a turnover lower than EUR 50 million yearly or a balance sheet total that does not exceed EUR 43 million annually (The European Commission 2020). It is worth mentioning that within the SME definition there can be made a distinction between micro, small and medium sized organisations. However, in this thesis, we do not use this distinction as it does not have focus in most previous research, and it is beyond the scope of this thesis to elaborate further on that and the meaning it might have for CSR (eg. Jenkins 2004; Santos 2011; Sen and Cowley 2012).

SMEs are defined by more than just their employees and economy, as it is argued that SMEs are not just smaller versions of big companies, but rather is a different sort of organisation altogether, and there are multiple differences between the two (Morsing and Perrini 2009; Jenkins 2004; Welsh and White 1981). A common difference is the organisational structure. Large companies are often very structured and hierarchical whereas SMEs have a more flat and simple structure which is characterised by less hierarchy (Sen and Cowley 2012; Jenkins 2004). Having a simple structure might not be an issue for SMEs as their flexibility can make them more responsive to changes in their business area which might be a benefit for SMEs as their competitiveness can be high (Sen and Cowley 2012; Goffee and Scase 1995). Furthermore, SMEs are highly influenced by the owner-manager (Sen and Cowley 2012; Spence 1999). Obviously, the owner, manager or CEO is important for all organisations as it is the person who is in control of the company and the decisions. However, for SMEs, this person is often of vital importance because it is their ideas, visions and mindset that determines the company's foundation and future. Therefore, a lot of aspects of SMEs are dependent on them, and what they believe in (Santos 2011; Fassin et al. 2015). This could be the commitment to the local community which scholars argue is very important to SMEs, for example, because their workforce lives there or it is where their main customers are (Jenkins 2004; Santos 2011; Russo and Perrini 2010). However, some scholars also argue that this is not the case and that SME owner-managers often try to be independent from their local community (Spence 1999; Sen and Cowley 2012). Therefore, the commitment is determined by the owner-manager's mindset towards the local community (Spence 1999).

Another thing that sets SMEs apart from large companies is that they do not have a very big economy. This affects the SMEs in several different ways. First, it can mean that they cannot hire staff with specific qualifications in all work fields, and thus, employees might have multiple tasks that exceed their educational field (Welsh and White 1981). Second, this also includes the owner-manager who, maybe more than

anyone, needs to multi-task and oversee a lot of areas, tasks and projects at the same time (Spence 1999; Littlewood and Holt 2018; Santos 2011). This, combined with the owner-manager's influence in decision-making processes, leads to SMEs often being accused of having a short-term perspective rather than focusing on their long-term goals (Sen and Cowley 2012). Altogether, the lack of a specifically trained workforce, money, and the short-term perspective leaves SMEs in 'resource poverty' (Sen and Cowley 2012; Spence 1999). Third, although the small economy in SMEs in these ways can have a negative effect on the SME, it can also contribute to a more informal internal environment where the personal relationships are better. The small number of employees means that they work closer together - both with other employees, as well as the owner-manager (Jenkins 2004; Spence 1999). Last, it is argued that there is very limited difference between SMEs across the world. This is both in regards to the operational processes and the organisational structure (Sen and Cowley 2012). This means that SMEs are often operated quite similarly although they originate from different countries. However, others argue the opposite, namely, that the assumption that all SMEs are similar is incorrect and that the diversity of the group needs to be considered (Jenkins 2004).

Therefore, there are a lot of differences between SMEs and large companies, and thus, it makes sense that they have different perspectives on how to run a business. This also includes CSR and it is argued that much of the CSR theory is tailored to large companies, and does not consider SMEs (Jenkins 2004; Aras-Beger and Taşkın 2020). However, it makes sense to look at CSR in SMEs as they make up most of the organisations in the world. According to the World Bank, "They represent about 90% of businesses and more than 50% of employment worldwide." (The World Bank 2021). This means that most of the organisations existing are actually SMEs, and thus, they have a big impact on CSR policies among other organisational practices.

3.3 CSR in SMEs

In this section, we will look into CSR in SMEs. As mentioned in the section above, there are multiple differences between large organisations and SMEs, and furthermore, CSR is primarily elaborated in relation to large organisations (Jenkins 2004; Aras-Beger and Taşkın 2020). Therefore, it is both relevant and necessary for us to elaborate on CSR in SMEs.

While research of CSR started with Bowen in 1953, the research specifically focusing on CSR in SMEs is still relatively new and rare (Santos 2011). The lack of research is often tied with the above-mentioned argument that SMEs are just little big companies, and that CSR theory and strategies can be implemented similarly in large and small companies (Jenkins 2004; Morsing and Perrini 2009; Vives 2006; Santos 2011). However, this is not the case, and CSR theory and strategies created for large companies are not useful for small companies (Morsing and Perrini 2009; Jenkins 2004; Sen and Cowley 2012). This is not only because the organisational

structure or financial capacity is different, but also due to the motivation for SMEs being different than for large companies (Sen and Cowley 2012; Jenkins 2004). These differences combined with how CSR theory and strategies are tailored to large companies, and how large companies are in focus can lead to SMEs having a hard time identifying with the concept of CSR (Murillo and Lozano 2006). Although the words themselves are not just about large companies, the meaning they have in the public are. Jenkins (2004) elaborates that 'corporation' is often used about large companies and thus, has underlying aspects to it, that 'social' refers to societies or nations rather than a small local community, and that 'responsibility' is focused on the big players in a field (Jenkins 2004, 40-41). These things make the concept of CSR more focused on large companies, at least in the public's eyes, and therefore, owner-managers might not recognise that initiatives they have or do in their SME are actually CSR (Murillo and Lozano 2006; Santos 2011). Additionally, it is also argued that SMEs' understanding of CSR can be affected by their community and customers (Spence 2007). Therefore, it is also essential to look at stakeholder theory in relation to SMEs and to CSR in SMEs.

Although there are differences between small and large organisations, there are also similarities, and one of these similarities is that both kinds of organisations have stakeholders. SMEs have multiple different stakeholders who urge them to take action in different ways (Zou et al. 2021). According to Jenkins (2004), many stakeholder groups are the same in large and small companies although small company stakeholders often will be more locally oriented (Vives 2006). Additionally, there is a big difference in how SMEs and large organisations handle their relationships to these stakeholders (Jenkins 2004). For example, the stakeholder relationships in an SME are more informal while they are more strategic in large organisations (Jenkins 2004). This also means that the owner-manager of an SME is more likely to be influenced by their stakeholders because they have more direct contact (Sen and Cowley 2012). A major difference for large and small companies is that for SMEs large organisations are often an important stakeholder because the SME might be a supplier for big companies (Jenkins 2004; Vives 2006). In that relation, large organisations can influence, or even pressure, SMEs to focus on CSR due to the increased external pressure on organisations (Jenkins 2004; Santos 2011). Although big companies can pressure SMEs to focus on CSR, Vives also mentions that big organisations might not focus very much on their suppliers' CSR practices (Vives 2006).

Another important stakeholder is the employees. As mentioned above, SMEs oftentimes do not have a lot of employees which means that the employees are more likely to have close relationships with the owner-manager which will lead to them being more concerned about the employees (Vives 2006; Murillo and Lozano 2006). The CEO's concern for the employees can be seen in the organisation's internal CSR, for example, the employees' health and well-being (Vives 2006). Focusing on internal CSR can also benefit an SME financially in terms of loyalty

and productivity (Jenkins 2004; Santos 2011). For example, if an organisation has flexible working hours, it might improve the employees' productivity. Furthermore, they might be able to attract a more skilled workforce because people search for jobs in organisations that are socially responsible. This means that there is motivation for organisations to consider their internal CSR (Jenkins 2004; Murillo and Lozano 2006; Santos 2011).

Apart from internal and external stakeholders, an organisation's financial performance can be an important factor in their response to CSR. In previous research, there is a disagreement on whether CSR has a positive or negative impact on an organisation's financial performance. According to some researchers, there is not enough evidence to determine it with certainty (Jenkins 2004; Murillo and Lozano 2006; Surroca, Tribó, and Waddock 2010), whereas others argue that the evidence is sufficient and thus, that CSR has a positive impact on financial performance (Santos 2011; Cho, Chung and Young 2019; Torugsa, O'Donohue, and Hecker 2011; Jain, Vyas, and Chalasani 2016). Moreover, many SME owner-managers might not want to focus on CSR because they perceive it as expensive - both in terms of money and time (Vives 2006; Sen and Cowley 2012; Jenkins 2004). This can be related to how SMEs are often working to ensure survival, and therefore, it can seem like money and time, they could have devoted to tasks they perceive as more important (Sen and Cowley 2012). Additionally, when SMEs focus on CSR they might not be driven by potentially increasing their financial performance. Rather, they have different motivations for focusing on CSR (Vives 2006; Jain, Vyas, and Chalasani 2016).

No matter why an SME focuses on CSR, they seem to have more focus on their internal CSR activities than their external, which there are several reasons for (Santos 2011; Vives 2006). For example, the employees in an SME are likely to have a close relationship with each other and the owner-manager (Vives 2006; Spence 1999). This can contribute to making the employees a higher priority for the owner-manager (Jenkins 2004; Murillo and Lozano 2006; Santos 2011). Furthermore, SMEs might experience economic constraints which can lead to them not prioritising external CSR (Santos 2011; Vives 2006; Jenkins 2004). In recent years, especially large companies have used CSR to be proactive about potential risks (Jenkins 2004). However, for small companies the risk management is often different because the motivation is about surviving rather than upholding a specific brand image, and therefore, CSR might not be used in the same way when it comes to risk management (Jenkins 2004). We have already touched upon how financial performance can affect organisation's attitude towards CSR, however, Santos (2011), and Sen and Cowley (2012) argue that SMEs can work towards getting a better reputation, and thus, the need for using CSR proactively might still be useful for them (Santos 2011; Sen and Cowley 2012).

Even though SMEs might not feel like they are able to focus on CSR and that they might feel like their little company cannot make a big difference, the number of

SMEs in the world provides a foundation for creating more focus on CSR, and thus, they can have a positive influence on responsible behaviour (Vives 2006). Therefore, researching CSR with the specific focus on how theories illustrate the differences between SMEs and large companies can provide an important insight into giving the SMEs more knowledge about their role in CSR.

Theory 4

In this chapter, we will go through the theoretical decisions made in this project. We will make two overall comparisons: we will compare Danish companies with American companies, and we will compare big companies with SMEs. We will use Matten and Moon's theory about Implicit and Explicit CSR to look at whether organisations are implicit or explicit in their approach in their intent and communication.

4.1 Implicit and explicit CSR

In this section, we will go through Matten and Moon's theory of implicit and explicit CSR. The theory starts with Institutional Factors, then moves on to National Business Systems, and how these affect the Approach. In addition to these aspects of the theory, we will relate it to the differences between SMEs and large companies.

The framework is especially good for analysing intercultural differences as it tries to explain the underlying reasons for these differences, and how they can be connected to the culture the company is set in (Carson, Hagen, and Sethi 2015, 17). As mentioned previously, the aim of this project is to research if and how location and size can affect a company's CSR strategy, the location aspect of this is covered in the basis of the framework while the size aspect originates therefrom. The framework is applicable for organisations of all sizes as it is mostly the same mechanisms that affect the communication and intent behind a CSR approach. With the focus on location, the framework illustrates which difference in approach is most relevant - either location or size. For example, if similar approaches are used in the SMEs while another approach is used in both of the large organisations, then the framework helps to illustrate a size difference as the foundation must be similar between one small and one large organisation due to the location. Thus, Matten and Moon's framework will make it possible to determine if there are any differences between the companies' CSR approaches and thus, if location and size affect it.

We have visualised the framework in Figure 1 below. As the figure depicts, the framework consists of three parts: the institutional factors, the national business systems and the approaches. As the figure also depicts, the institutional factors affect the national business systems which is the reason for why a company chooses to do either implicit or explicit CSR. In the following sections, we will go through the

different parts, and in order to understand the approach of the theory best possibly, we will start by explaining the institutional factors and national business systems as they create the basis of implicit and explicit CSR.



Figure 1. Matten and Moon's framework.

4.1.1 Institutional Factors

According to Matten and Moon, Europe and the US have used implicit and explicit approaches to CSR accordingly which is based on cultural differences between the two (Matten and Moon 2008, 405). The institutional factors have affected their approaches to CSR differently, and therefore, we will go through them below.

The first difference between America and Europe are their political systems. According to Matten and Moon: "The key distinguishing feature of American and European political systems is the power of the state." (Matten and Moon 2008, 407). This means that the biggest difference between the two political systems is how much power the government in a country has. They further elaborate that in European countries, the governments usually have more authority. This enables them to affect organisations' economic and social activities to a greater extent than their American counterpart for which this means that the decisions about the activities depend on the company (Matten and Moon 2008, 407; Steurer, Martinuzzi, and Margula 2012, 207). For example, a European country like Denmark has a nationalised health system, whereas Americans are dependent on getting a job that includes health insurance (Sundhedsstyrelsen 2016; Dulebohn et al. 2009).

Another difference is their financial systems. Matten and Moon states that the central source of finance in the US is their stock market, whereas in Europe, organisations use large companies as a source of finance through an investment (Matten and Moon 2008, 408). The difference means that "[...] within the European model stakeholders other than shareholders also play an important role, sometimes even equivalent to or above that of shareholder." (Matten and Moon 2008, 408). Thus, the European finance system creates a broader set of stakeholders, and thus, people the company needs to satisfy in order for them to keep their finances. This can add more pressure to broaden and improve their activities, whereas American companies have to prove more to their investors rather than other stakeholders

(Matten and Moon 2008, 408; Sison 2009, 239-240). For example, in the sense that they need to be able to account for their financial situation and nothing more.

There are also differences between the American and European education and labour systems. This leads back to the impact of the governments and how they have more power in Europe than in the US. In Europe, there is a certain way to educate prospective employees which ensures that they have the right competencies when they finish their education and get a job (Matten and Moon 2008, 408). In the US, this is less affected by the government, instead, organisations themselves make their own strategies as to how possible employees should be educated (Matten and Moon 2008, 408).

The last institutional factor that differs between America and Europe is their cultural systems. In America, there is a general belief that individuals are able to make their own decisions and the decision that is best for them and the company (Matten and Moon 2008, 408; Gjølborg 2009, 12). Opposite, in Europe, there is quite a lot of trust towards their governments or other political parties, unions and employer's associations (Matten and Moon 2008, 408). An example of the difference between Europe and America is that in Europe, political parties and unions ensure that there is welfare for the employees, whereas in America, organisations donate money to good causes in order for this to happen (Matten and Moon 2008, 408).

The institutional factors that we have covered above impact both the American and European National Business Systems. They specifically impact the Nature of the Firm, the Organisation of Market Processes, and the Coordination and Control Systems which we will go through below (Matten and Moon 2008, 408-409).

4.1.2 National Business Systems

Whether organisations do implicit or explicit CSR is heavily affected by the national business systems. The first national business system that Matten and Moon mention is the Nature of the Firm. They state: "While the United States has been more reliant on market-based forms of contract-based ownership, European countries, [...] have had a large amount of direct ownership or alliance ownership, [...]" (Matten and Moon 2008, 408). This means that in the US, companies are more likely to be privately owned and invested in by other private companies. However, in Europe, there has been more investments from organisations such as banks or governmental actors, and thus, European companies are more likely to be somewhat owned by public institutions (Matten and Moon 2008, 408). The ownership of the company affects the nature of the firm in multiple ways, for example, how much power the owner of an organisation leaves to the manager, or the capacities the company has to respond to changing demands (Matten and Moon 2008, 408).

The second national business system is Organisation of Market Processes. Matten and Moon mentions that "A decisive feature of an NBS is how the economic relations

between actors are organized and coordinated, the two extremes here being markets and alliances."(Matten and Moon 2008, 408-409). This means that there are two ways organisations can organise their business relations - either they can do it on their own which is the market, or they can collaborate with other organisations which is an alliance. It is not an either-or situation, rather it should be seen as a spectrum where market is on one end and alliance is on the other end, and then organisations are placed somewhere on the spectrum. In the US, there is more focus on not collaborating which, for example, is due to the Antitrust laws which are supposed to increase competition (Matten and Moon 2008, 409). In Europe, there has been more focus on collaboration between organisations which, for example, can be due to collective agreements. Whether organisations collaborate can affect CSR in the form of, for example, consumer protection, liability for production and products, as well as product stewardship (Matten and Moon 2008, 409).

The last national business system is Coordination and Control Systems. Matten and Moon states: "Finally, NBSs differ considerably in the way companies are governed."(Matten and Moon 2008, 409). This means that institutional factors have affected different aspects of how companies are managed. For example, integration of economic processes and how responsible managers are toward employees (Matten and Moon 2008, 409). In Europe, a lot of aspects of how organisations are run are covered in legislation which means that organisations have to take it into consideration. In the US, this is not the case, and thus, every single organisation has to actively make a decision about how they want to act on these aspects (Matten and Moon 2008, 409; Sison 2009, 237). This means that in Europe, things that would be a part of an organisation's CSR activities are actually regulated by law, whereas in the US, some aspects will be a part of their explicit CSR because that is a way for them to differentiate itself from other companies (Matten and Moon 2008, 409).

The institutional factors and national business systems create the basis for the CSR approach that companies choose. They can either choose an implicit CSR approach or an explicit CSR approach, and these will be elaborated below (Matten and Moon 2008).

4.1.3 Approach

As mentioned, Matten and Moon distinguish between implicit and explicit CSR. Matten and Moon define implicit CSR as: "By "implicit CSR,"we refer to corporations' role within the wider *formal and informal institutions* for society's interests and concerns."(Matten and Moon 2008, 409). This means that implicit CSR covers the initiatives which do not come from a company's official CSR policies, but rather is embedded in their understanding of how to run a company and these are often rooted in a cultural understanding of such. These initiatives could for example be helping sponsor a local sports club or treating the employees well. Matten and Moon describe the implicit CSR as consisting of "values, norms and rules"(Matten

and Moon 2008, 409). Therefore, the CSR becomes more subconscious for the company when they address stakeholder issues. Going back to Carroll's definition, implicit CSR is affected by legal issues as the more laws and regulations there are in a country, the more CSR initiatives will be controlled by these. As mentioned previously, European countries tend to have more power in the state, and therefore, there are more laws, for example, regarding the environment. European countries also have more focus on alliances, and through these alliances, a company might receive standards about, for example, employees which they will have to live up to. These initiatives are not less valuable to the environment or the employees, and they are therefore still important CSR initiatives even if a company does not explicitly state them in a CSR profile. An example of implicit CSR could be that the government in Denmark has implemented that Danes are supposed to sort their trash in ten sections in order to make the recycling process of specific materials easier (Regeringen 2020).

The opposite of implicit CSR is explicit CSR which Matten and Moon defines as policies that communicate how an organisation takes responsibility for specific interests that society has (Matten and Moon 2008, 409). According to Matten and Moon, "They normally consist of voluntary programs and strategies by corporations that combine social and business value and address issues perceived as being part of the social responsibility of the company." (Matten and Moon 2008, 409). This means that CSR is explicit when organisations address their responsibilities in the form of either strategies or programs that adds to the organisation's value. Although Carroll mentions that CSR includes economic, legal, ethical and discretionary expectations towards an organisation, CSR can still be voluntary and used to illustrate that the organisation is willing to do more than their competitors (Gamerschlag, Möller, and Verbeeten 2011). In the US, there is a tradition for philanthropy and believing that the company will do the right thing, and therefore, the responsibility is on the companies instead of laws and regulations. For example, some companies have implemented the opportunity for carbon offsetting which means that they will compensate for the emissions they release. This can, for example, be done by planting trees (Collins Dictionary 2021).

Matten and Moon state that there are two specific differences between implicit and explicit CSR. First, there are differences in the language that organisations use to address their CSR. If an organisation has an explicit approach to CSR, they will be using specific CSR language for communicating their CSR efforts, for example, by having an official CSR report. If an organisation has an implicit approach to CSR, they will not be using specific CSR language, but rather use their company language, for example, by focusing on upholding the law (Matten and Moon 2008, 410). Second, the distinction also shows that there are differences in the organisation's intent. Organisations that focus on explicit CSR have made a decision about focusing on CSR and thus, it is voluntary, whereas organisations that focus on implicit CSR have not made a decision about it, but rather, it is a

part of the organisation's DNA to do these things. Therefore, it is important to note that the implicit and explicit CSR approaches do not only come down to the communication about the initiatives, but also about why the company chooses to do them. However, although organisations focus on either implicit or explicit CSR for different reasons, they might do the same CSR efforts (Matten and Moon 2008, 410).

Below, we will illustrate the differences between the explicit and implicit CSR approaches. These differences are mentioned above where we explained the different factors in Matten and Moon's framework, and they are the factors we will be looking for when analysing the companies' CSR strategies. This is done to understand what approach the companies' have chosen, either implicit or explicit, and how this approach can be seen in the company.

Explicit	Implicit
Less power of the state	More power of the state
Stock-market	Large organisations as investors
Organisations play a role in education	Governments play a role in education
Believe in Philanthropy	Trust in welfare systems
Privately owned	Partly publicly owned
Markets	Alliances
Company-decided	Legally regulated
Policies, programs and strategies	Value, norms and rules

Table 1. List of differences between explicit and implicit CSR.

Matten and Moon's framework focuses on differences between the US and Europe, but does not take the size of the company into consideration. As mentioned in Chapter 3 Literature Review, there are significant differences between large companies and SMEs, and how these differences affect their CSR strategies. Therefore, we have chosen to elaborate on what differences we will focus on, and how these affect an SME's CSR approach.

4.1.4 Large versus Small Companies

In nature of the firm, Matten and Moon mention that how much power the owner of a company gives to the manager differentiates (Matten and Moon 2008, 408). This can be linked together with how committed the manager of an organisation is - both generally, but also in terms of their CSR strategies. Commitment is important for the company, as Pedersen describes it: "Without commitment from the key persons involved in the planning and implementation, practically all initiatives are likely to fail." (Pedersen 2006, 155). Thus, the commitment and willingness within the company is vital for how successful the CSR strategies are, and the more committed a company is, the more successful and effective their CSR strategies are likely to be.

This can also be related to the amount of discretion the owner allows their employees to have, as the commitment should not only be limited to the management team, but also include the employees in order for strategies to be successful (Pedersen 2006, 155-156).

In relation to SMEs, we touched upon in the literature review that the owner-manager is vital for how the SME acts, and the engagement in CSR is naturally also affected by this. Because the need for CSR is often viewed differently for SMEs than it is for large companies, it comes down to whether or not the owner finds CSR necessary and interesting for the company (Jenkins 2004, 52). For example, this means that an SME will engage with CSR because they can benefit from it in regards to money, or they can see CSR as an integrated part of their organisation (Murillo and Lozano 2006, 233-234). Furthermore, since an SME can be very small, they are likely to have a closer relationship with their surrounding community than large companies have (Sen and Cowley 2012, 419). Therefore, they might feel an obligation towards the community to do their best, and if they do not feel like they can do enough in regards to CSR, they might not feel like doing anything at all (Spence 2007, 537). In addition, the small size of the organisation means that it is difficult to hide any mistakes and possibly even who made the mistake - whether it is the owner-manager or an employee (Spence 2007, 537).

Additionally, Matten and Moon mention how capacity is important for the nature of the firm (Matten and Moon 2008, 408). Capacity can be described as: “[...] the physical, organizational, and human resources that enable the company to achieve its economic, social, and environmental objectives.” (Pedersen 2006, 155). Thus, the amount of resources a company has affects their ability to achieve their desired objectives which will also affect a company’s CSR strategies. Some companies perceive CSR as an expense which they might not receive as much back from as they give, and therefore, a company’s capacity will affect the CSR as the bigger the capacity, the more likely a company is to invest in CSR (Russo and Perrini 2010, 213; Pedersen 2006, 155). Moreover, the capacity affects how much a company is able to invest in CSR, for example, by analysing societal demands and creating better relationships with stakeholders (Pedersen 2006, 155).

As previously covered, there are economic restraints for many SMEs because of their size. Therefore, their capacity is a lot smaller, and for this reason, they might choose to not invest in CSR - or they might not even be able to (Sen and Cowley 2012, 421; Vives 2006, 49; Jenkins 2004, 48). Additionally, this can be connected to awareness about CSR as SMEs might not know what kind of initiatives they are able to afford. Because CSR is often connected to large companies, and thus, often large initiatives, SMEs might think that they do not have the capacity to do CSR instead of realising what initiatives they can do within their own capacity (Jenkins 2004, 52). This is somewhat evident in Murillo and Lozano’s article where an important point is that their cases are often not comfortable with identifying with CSR although they are praised specifically for their contribution within the field (Murillo and Lozano 2006,

228). Therefore, their knowledge and awareness of what they can do, or perhaps already are doing, for CSR might be limited.

When we analyse the CSR approaches for large and small companies, we will not be limited to the differences mentioned in this section, but will also include less significant differences mentioned in the literature review, or differences which might occur from Matten and Moon's framework. In the next chapter, we will go more into detail about the process of the analysis and other methodological decisions.

Methodology 5

In this chapter, we will go through the methodological choices we make in this project. We will start by defining our chosen philosophy of science, and then, we will elaborate on our empirical data. This will consist of a description about each of our cases, as well as their comparability, and it will also include how we conducted our interviews and collected our data. This chapter will also cover our analytical tools which is thematic analysis. Lastly, we will end this chapter with the limitations we experience throughout the creation of this project.

5.1 Philosophy of science

In this section, we will elaborate on Social Constructivism. It is defined by Holm as: "[...] the idea that “reality” is something we create collectively through our interactions and ways of speaking about the world."(Holm 2013, 137). This means that the way that people interact with and communicate about the world creates the reality they live in. This also means that you cannot create a reality on your own, rather realities are created in different groups. Thus, people have different realities based on the group they are in. For example, people growing up in different countries can have completely different views on even the smallest things. Furthermore, peoples' perception of reality can change throughout their lives as their social groups shift. Therefore, the foundation of social constructivism is that society is constructed by the people living in it.

Social constructivism relates to our topic in this project because CSR is a concept that means a lot of different things to different people, as is seen in, for example, the three definitions we mentioned in section 3.1 Corporate Social Responsibility. We have already elaborated on the different definitions, and in this section, it is enough to mention that for every definition of CSR, there is a new meaning to it, and for every person who reads a definition there might be a new interpretation. Often it is argued that CSR has become a 'buzzword' for companies - something they need to consider in order for them to be taken seriously by the consumers, investors or the media (Pedersen 2015, 3; 6). However, this is only because society has decided that this is needed, and thus, the meaning of CSR has been constructed by society. The focus of this project is how location and size affect a company's approach to CSR. Social constructivism is relevant to this topic because there is no right or wrong way to approach CSR. Thus, meaning that a Danish SME's approach to CSR is as right

as a large American company's. The aim of the research is therefore not to decide what is the best CSR approach, but rather to understand how the location and size of an organisation can affect the organisation's decision about CSR.

5.2 Empirical data

In order to answer the problem statement, we need to look at four different organisations to ensure that we have both an American and Danish SME, and a large American and Danish organisation. In this section, we will describe the cases that we have chosen to use.

5.2.1 Cases

Two of the cases are SMEs and two are large companies, and additionally, one of each company size is from either Denmark or the US. This is done to best possibly show the differences for CSR in SMEs because it makes it possible for us to compare them directly with larger companies and their CSR strategies. The country distinction is also made to help us understand how the difference in a country's culture affects their CSR strategies.

Our starting point when looking for cases is the danish company IOspect as we had knowledge about them and their CSR strategies, as well as a contact that would make it possible for us to get interviews with them. Therefore, we looked for other companies, both US SMEs and large Danish and American companies which would be comparable with IOspect. Initially, we wanted to have interviews with an American SME because that would give us the possibility to better compare the company and their CSR strategies to IOspect. Unfortunately, we were not able to find an SME willing to participate in the research and conduct an interview. We also tried to get an interview with a large Danish company which was not possible either. Therefore, the empirical data we will use in this thesis will be information possible for us to obtain on the different cases' external platforms, for example, their websites. However, we still conducted two interviews with IOspect to get more insight into CSR in SMEs. In section 5.2.3 Data collection, we will elaborate further on our data collection from the different company cases which we will go through below.

5.2.1.1 IOspect

IOspect is a SaaS company which means that they produce 'Software as a Service' (Butterfield, Kerr and Ngondi 2016). Thus, they produce apps for mobile devices that are supposed to make work-related processes easier. IOspect was founded in 2019 (Proff 2021b), and has 16 employees and a developer trainee (DomuSpect 2021). IOspect has created four apps of which they own three of them as the fourth one was created for another company. The three apps that the organisation has on

the market are: VVspect for plumbers, DomuSpect for landlords, property managers and letting agents, and HiLodger which is a new app on the market that is created for tenants (IOSpect 2021b). The ownership of IOSpect is divided by four different shareholders which are the CEO, the CMO, MEGATREND INVEST and Ruhnau Holding (Virk 2021).

5.2.1.2 Kanopi Studios

Kanopi Studios was founded in 2013 by Anne Stefanyk who is still the CEO of the company and today, the company has 50+ employees (Kanopi Studios 2021a; Kanopi Studios 2021b). They work with software as they build and design websites for different clients, as well as they do support if their clients have any problems with their website (Kanopi Studios 2021a). Furthermore, similarly to IOSpect, Kanopi makes their clients' workdays easier by helping their customers reach specific goals with their websites (Kanopi Studios 2021c). Kanopi has created websites for organisations in different industries, such as education, non-profit and corporate (Kanopi Studios 2021c). Kanopi is a privately owned company, and there is no information about the company being acquired, and therefore, we assume that Anne Stefanyk still owns the company (crunchbase 2021).

5.2.1.3 EG A/S

EG A/S is a software company headquartered in Denmark with over 1,400 employees. EG has departments in four countries aside from Denmark, namely, Norway, Sweden, Poland and Ukraine (EG A/S 2021d). Industries that EG delivers software within includes Construction and utility, Healthcare and social care, Retail and logistics, Administration and finance, Service industries, and Public sector (EG A/S 2021a). EG develops software solutions to help their customers with, for example, time management, overview of documents, or calendar control (EG A/S 2021c). EG has been acquired by Camelot Midco ApS which owns 100% of the company. Camelot Midco ApS is owned by Lancelot UK Finco Limited (Proff 2021a).

5.2.1.4 Infor

Infor is an American company that creates industry specific software. They have 17,000 employees in offices in over 44 different countries (Infor 2021a). Infor started as an organisation that created software for manufacturing, but has since been expanded to also include Consumer, Distribution, the Public Sector, Energy & Natural Resources, Healthcare, Hospitality and Service Industries (Infor 2021b). Similarly to EG, the software is developed to help customers with performance management, planning and demand management, or e-commerce (Infor 2021f). In 2020, Infor was acquired by Koch Industries and is now a stand-alone subsidiary (Infor 2020).

5.2.1.5 Comparability

All four of our cases work with some kind of software whether it be software in the form of applications for mobile devices or software in the form of websites. IOSpect and Kanopi specifically are comparable because they are both SMEs and there is not too big of a difference in the size of the companies. As mentioned above, Kanopi is a bit bigger than IOSpect, but they are comparable despite the small size-difference. Infor and EG are also comparable due to their sizes as they are both large companies. The companies are not just comparable due to their sizes, but also due to their location. This means that IOSpect and EG are comparable because they are both Danish companies, and in fact, they have products that are a direct competition to the other company. Where IOSpect has DomuSpect which is used for creating moving in and out reports, EG has EG Strato which has the exact same purpose (IOSpect 2021a; EG A/S 2021b). Furthermore, Kanopi and Infor are also comparable because they are both American organisations, and they are further comparable because they deliver software to some of the same industries. Due to Infor's size, they deliver software to more industries than Kanopi does, but they both deliver software to, for example, education and healthcare (Kanopi Studios 2021c; Infor 2021b).

Our empirical data from the four different organisations have been collected in two different ways. With IOSpect, we interviewed the CEO and one of the employees, and therefore, we will go through how we conducted our interviews below. The rest of the empirical data consist of information that is publicly available on their websites, and we will go through this in section 5.2.3 Data collection below.

5.2.2 Interview

We have chosen to conduct interviews because it enables us to get some information about the organisation which we otherwise would have not known. In our case, this means that we could get a better understanding of the reasons why they have the exact CSR approach that they do. Furthermore, we were able to ask about how much CSR means for the organisation - both as an organisation, but also for the CEO and the employees. In addition, doing interviews gave us information that we would not have been able to obtain otherwise. For example, we got information about some of their CSR initiatives that they are not explicitly communicating on their website because, for them, it is a given.

Our approach to create the interview guides and conduct the interviews is based on Kvale and Brinkmann (2008). We have chosen to use Kvale and Brinkmann because they do not just provide a single solution that is the correct way to conduct an interview. Instead, they explain what the interviewers should consider before, during and after the interview, as well as provide different approaches to creating and conducting an interview. Therefore, we have been able to conduct interviews that fit our project and our way of interviewing. Interview guides can be more or less

structured according to Kvale and Brinkmann (Kvale and Brinkmann 2008, 151). If the interview guide is less structured, it can consist of a set of topics that should be covered during the interview, but if the interview is very structured, it consists of specific questions that should be worded in the way that they are written in the interview guide (Kvale and Brinkmann 2008, 151). In this project, we have chosen a semi-structured approach to our interviews. This means that we have created an interview guide which consists of a set of questions that we would like to cover during the interview. However, we are allowed to ask follow-up questions where we find it suitable, but we are also able to skip a question if the interviewee already answered that question.

When conducting an interview, Kvale and Brinkmann state that the interview should be started with a briefing (Kvale and Brinkmann 2008, 149). The briefing should include information about the subject of the interview, what the purpose of the interview is, and lastly, it is a good idea to ask the interviewee if they have any questions before the interview starts (Kvale and Brinkmann 2008, 149). We started our interview with a briefing where we told the interviewees about the topic for the interview and why we wanted to interview them. After that, we had a couple of initial questions about the interviewees. This was done to receive some basic information about the interviewees, for example, their job title. Furthermore, it is a way to ease the interviewee into the interview. After the initial questions, we continued with the questions that related to the topic for this project. With a basis in our theoretical framework, we asked questions about CSR, the interviewees' experiences with it and their experiences with it in the organisation. For example, we asked them to describe what CSR meant to them, what they specifically do in the organisation, what factors affect the CSR strategy, and what they perceive as the best CSR strategy. The full interview guide for the two interviews can be found in Appendix 1.

The two interview guides are not completely alike due to the interviewees having different positions in the organisation, and thus, they might have different experiences and impact. After having asked all of the questions, the interviews ended with a debriefing. The debriefing allows the interviewee to ask any questions they might have about the interview, or to add something they think could be of relevance to the project that we might not have added in our questions (Kvale and Brinkmann 2008, 419). According to Kvale and Brinkmann, it is common that the interviewee and interviewers continue talking after the interviews have ended. In the case that the interviewee says something of relevance to the topic of research, the interviewers should consider if it should be added to the analysis although it was said after the interview had ended (Kvale and Brinkmann 2008, 150). However, in our case, the conversation did not continue after the interviews ended. This can be due to our interviews being conducted over Zoom. This decision was primarily based on the situation with COVID-19 which meant that the Danish government had given limitations to the number of people that we could meet up with. However, as we are only focusing on what is said in the interview, and not on, for example,

gesticulations, it does not make any difference for our interviews that we conducted them online.

5.2.2.1 Description of the interviews

As mentioned above, we conducted two interviews with IOSpect: one with the CEO and one with an employee. During the interviews, we both asked questions which enabled us both to ask follow-up questions if the interviewee said something that we found relevant to ask further into. Both interviews were conducted in Danish as that is the main language of the two interviewees, and we believe that interviewing them in their main language gives them a better opportunity to express themselves. This means that the transcripts will be in Danish, and so will the quotes that can be seen in Appendix 6. However, when used in the analysis, we will translate the quotes.

The first interview was 24 minutes and 30 seconds long. The interviewee was the employee Jonas who is a developer at the organisation. He has been working at the organisation for almost 2 years (App. 2.2). When asked about how he would describe CSR, he actually did not know exactly what the term covers, but after getting a short explanation of the term, he was still able to answer the rest of the questions. The specific initiatives he mentions are, for example, shutting the computers down before they leave work, having interns, hiring people who might not be able to work full time for different reasons and being aware of the internal noise level and how it affects people in their work (App. 2.2). He experiences that there generally is an agreement about the CSR initiatives they have at work, and that if he has any ideas or concerns about CSR he feels like the organisation might benefit from, the CEO is willing to listen to him.

The second interview was 25 minutes and 16 seconds long. The interviewee was the CEO Jan who is also a co-founder of the organisation which means that he has been at IOSpect since it was founded, but worked on the company for a couple of years before the founding as well (App. 2.1). When asked to describe what CSR is, he states that for him the most important aspect of CSR is the employees and their well-being. Therefore, most of the CSR initiatives he mentioned were supposed to benefit the employees or were made at an employee's request. For example, he mentions that they have free fruit at the office, they arrange social events a couple of times a year, they usually hang out after work on Fridays, they have height adjustable desks, they have LED bulbs, they have equipment for yoga, and when they have meetings that are out of town, they try to group them together city-wise (App. 2.1). He states that most of the initiatives that they have are based on his own preferences, but that if the employees have ideas for other initiatives, he is willing to take them into consideration as well.

It should be noted that there are some themes we do not have IOSpect's opinion on. This is because we conducted the interviews prior to doing the thematic analysis,

and thus, themes appeared throughout the analysis that we have not been able to ask IOSpect about. Furthermore, there might not be information on the topics on their website, and as a result, we will not be able to include their opinion in the analysis. An example is further education which was a topic we discovered after our interviews, but seeing as we did not ask questions about the possibilities for further education for the employees, and they are not stating anything about it on their website, we do not know their opinion about it. This means that although IOSpect is not mentioned in relation to a specific theme, it does not necessarily mean that they do not have any initiatives in that regard.

The full transcriptions of the interviews can be found in Appendix 2. Although we have the interviews with IOSpect as empirical data, we have still decided to look for more information about the organisation and their CSR approach. As with the other three cases, this has been done on their websites where we have been looking at publicly available material.

5.2.3 Data collection

The first organisation that we got in contact with was IOSpect where we were able to arrange an interview with the CEO. After that, we looked for additional material that was publicly available on their website. Some of the empirical data from IOSpect is not available in English as it relates specifically to Danish customers, and therefore, we have texts from them which are in Danish. We discovered that EG is one of IOSpect's Danish competitors and as they are a large organisation, we decided that it would make sense to compare them to IOSpect. Again, we found the material on their website, for example, a CSR report. We have been looking at both EG's Danish and English websites, and in our search for data, we found that they have more material in Danish than they do in English. Therefore, some of the empirical data we have collected from EG will also be in Danish as they simply do not have an English equivalent for that material. In order to find a large American company, we used Google to search for EG's competitors and that way, we found Infor. Opposite to EG, they do not have a CSR report, but they do have other publicly available information useful for our research. The most difficult organisation to find was an American SME. Over several weeks, we contacted 20 different SMEs from the US in an attempt to arrange an interview with one of them. However, only two of them answered, and unfortunately, they were not able to help us. Then, we started looking for an American SME that was approximately the same size as IOSpect, which had content about CSR publicly available, and which had received reviews from present and former employees online. The result is that we found Kanopi which lives up to all three of our requirements.

In the collection of our data, we were looking for different things. First and foremost, we were looking for CSR reports or other official material, such as EG's Global Compact Report or IOSpect's sustainability report. Second, we included the

frontpage from each company's website to see if they had any information regarding CSR 'at first sight', and third, we searched for information that had some kind of relation to CSR. CSR in itself was not a word that we searched for, rather, we were looking for data relating to, for example, sustainability, the employees or the external community. Generally, it was only EG that used the term CSR, but even if the other companies had done so, we wanted to find information that they did not label as CSR themselves. After we had conducted the thematic analysis, we discovered that Infor had a Code of Ethics and Conduct which was directly comparable to EG's Code of Conduct, and therefore, we chose to change three of the articles that we had already analysed to focus on the Code of Ethics and Conduct instead. The three articles that we removed were 'opinion pieces', and thus, did not tell us anything about Infor's initiatives. If we had not been looking for data that was somewhat related to CSR, it would have been difficult to say much about, for example, Infor's approach as they did not have a lot of information about the topic. Last, we found a few company reviews from current or former employees on separate websites, such as glassdoor, from EG, Infor and Kanopi to give us an understanding of the company not directly from themselves.

As we have found CSR information on websites, there are some explicit elements to it already. So, when we use EG's Global Compact report, we have chosen to use material that are more explicit. Therefore, there might be initiatives from the companies that we are not aware of as is the case with the information we received from the interviews at IOspect, and these initiatives would be a sign of a more implicit approach. However, all of this information is available, and therefore, is a part of the companies' approach even if there are more initiatives we are unaware of. Therefore, we are still able to conclude whether the organisations have a more implicit or explicit approach even if the lack of interviews have made it slightly harder to determine.

Therefore, our empirical data consists of the two interviews from IOspect, public CSR information from all four cases, and employee reviews from EG, Infor and Kanopi. All of the texts used for the analysis can be found in Appendix 3, Appendix 4 and Appendix 5, and an overview of the source can be found in section 9.2 Empirical data. In the section below, we will elaborate on the tools we will use for our analysis.

5.3 Analytical tools

Below, we will elaborate on a thematic analysis which is the tool we will use to analyse our empirical data. We will describe the themes we are looking for, how we understand the term "themes" and explain our coding process.

5.3.1 Thematic analysis

Thematic analysis is defined as: "[...] a search for themes that emerge as being important to the description of the phenomenon" (Fereday and Muir-Cochrane 2006, 82). This means that a thematic analysis is looking for themes which are deemed important to the reader, the sender and the analyst. Thus, we will be looking for themes that appear to be important in the data either for the sender or the research question. We have chosen to conduct a thematic analysis as it enables us to look for specific themes within our empirical data. Thematic analysis makes it possible to both analyse the overall structures of the cases' CSR strategies, but also to go into more detail about their communication style. Furthermore, we are able to work with the data in a deductive and inductive way as we can consider our theoretical framework, but without being limited to predetermined and fixed themes.

5.3.1.1 Themes

As mentioned above, we will be looking for specific themes in the empirical data that we have collected. Boyatzis defines a theme as: "[...] a pattern in the information that at minimum describes and organises the possible observations and at maximum interprets aspects of the phenomenon." (Boyatzis 1998, 161). This means that a theme describes and organises the information that is available in the data, but at the same time, it only shows a part of the overall topic. This makes it possible for us to organise the information about different themes from the cases in clusters, and afterwards analyse their differences and similarities. In relation to our theoretical framework, this enables us to determine which of our organisations use implicit and which use explicit CSR. Furthermore, what Boyatzis describes as 'the maximum' for a theme, namely, the interpretation, makes it possible for us to analyse patterns about the companies' communication about CSR. Therefore, our definition of theme in this project is broad.

In our analysis, we will be looking for different themes which cover internal and external aspects of CSR. This will enable us to understand how the four organisations are similar or different in their approach to CSR. We have a list of themes that we will be looking for in our analysis, but we also have the possibility to include new themes that we discover in the texts. We have chosen our themes based on our knowledge of CSR from the literature review. This includes the theme 'Employees' that has focus on internal initiatives, and both 'External Community' and 'Environment' which is about the external CSR. The 'Communication' theme relates to Matten and Moon's theory about how the organisations communicate about their CSR and which approach they use, while the theme 'Education' relates to education and labour systems from the theory, as well as the interview with the employee from IOspect. The themes can be seen in the table below.

Themes	Subthemes
Employees	How they treat their employees Benefits Diversity
Education	Further education Trainees and interns
External community	Customers Investors Charity
Environment	Environment
Communication	Communication Implicit CSR Explicit CSR
The background for CSR	The background for CSR
Values	Values

Table 2. The themes for the thematic analysis.

The themes 'The background for CSR' and 'Values' will not have their own section in the analysis, but have been useful in our understanding of the organisations and their motivation for doing CSR. Furthermore, the themes have been divided into subthemes to create a more nuanced and thorough analysis of the overall themes. In order to make the coding process easier with the use of these themes, we will give an example of how we define and describe a theme. This information ensures that we know exactly when a theme is apparent in our data. Here, we will use diversity as an example which can be seen below:

Diversity	The differences between the people working at the organisation. For example, men and women, people with different racial backgrounds or sexualities	When the organisation mentions different gender groups, ethnic groups, the LGBTQ+ community, or if they mention diversity explicitly
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Table 3. An example of description of a theme.

As these themes create a base for our analysis, we will elaborate further on how they will be used in the coding process in the next section.

5.3.1.2 The coding process

There are six steps in the coding process. The first step is to develop a code manual which consists of our themes, definition and description of when it occurs (Fereday

and Muir-Cochrane 2006, 84-85). This step has already been covered above. The second step is testing the code manual to ensure that it is reliable (Fereday and Muir-Cochrane 2006, 85). We did this by making sure that our themes were useful through a test in a few of the documents. However, because of the inductive possibilities of thematic analysis, this step is of less significance because the themes can change as we conduct the analysis. Step three is about identifying initial themes in the data (Fereday and Muir-Cochrane 2006, 86). For us, this step was taken prior to creating the code manual, as we read through our data to examine their content, and thus, we found themes that could be relevant to include in the analysis. For example, we discussed the environmental aspects of CSR in the literature review, but the diversity theme became especially evident to us through the first reading of the data.

The fourth step is applying the code manual to the data, and thus, performing the analysis (Fereday and Muir-Cochrane 2006, 87-89). In our analysis, we will make use of colours to code the different themes, meaning that each theme has a specific colour, for example, diversity is dark red, and benefits is pink. An example of this can be: "As part of our ongoing business we have switched to wind power for all facilities in Denmark, *implemented a Diversity and Non-discriminating Policy* and kickstarted a compliance project, [...]" (App. 3.3.5, 38). Here it is marked with italics, but in the appendix, it will be marked with a dark red. An overview of the colours can be found, together with the analysis, in Appendix 3. Additionally, we have chosen to divide the empirical data into two groups, and start the analysis separately. This means that one of us will do the coding on one part of the empirical data while the other one analyses the other part, while keeping new themes in mind. Afterwards, we will switch parts and go through the empirical data with the codes as a way for us to reread the data and get through it as many times as possible, but also as a way to apply different themes and understandings without the influence of the other. We believe that this will allow us to create a more nuanced and detailed analysis of the empirical data.

Step five is identifying the themes, and thereby, finding patterns in the data (Fereday and Muir-Cochrane 2006, 89). After our analysis was done, we went through all of the empirical data and agreed on which quotes belonged to which theme. At the same time, we started separating the data into the different pieces so that we could get an overview over what the different organisations state about each theme. This means that, at this point in the analysis, similarities and differences between the organisations started to appear. This can be seen in Appendix 6. Our sixth, and last, step is different from the one that Fereday and Muir-Cochrane (2006) mentions. Their last step is a process of confirming their findings (Fereday and Muir-Cochrane 2006, 90), whereas for us, it is interpreting the data and finding out whether the organisations use implicit or explicit CSR. Although Matten and Moon state that explicit CSR is more common in the US and implicit CSR is more common in Europe, we do not assume that the country of origin is a determiner for which

of the approaches an organisation uses. Thus, we are not expecting any specific outcomes from our empirical data.

Throughout the last part of the coding process, which consisted of adding the quotes into a table system, we chose one quote if there were several quotes that were similar in wording and meaning in order to keep the tables with quotes well-arranged. This is done specifically in Appendix 6 while all of the quotes are still coded in Appendix 3.2; 3.3; 3.4; 3.5. In addition to this, we have chosen to modify the translations of the quotes to make them more readable when used in the upcoming analysis. We are not going to remove any information that is important in the quote, rather, we will modify quotes that are, for example, started twice such as "This means, this means that [...]".

5.4 Limitations

Throughout the process of writing this project, we have encountered some limitations. One limitation is the choice of cases. We believe that we have found good and comparable cases which are indicative of the type of company they represent. But as we only have one company per type of organisation, it creates a limitation because our knowledge is based solely on that case. Therefore, having chosen several cases might have given another result, or it just would have solidified our results even more. However, this was not possible due to time and space limits. Furthermore, we have been looking at multiple different American SMEs. However, when we have found a case that we thought was useful, they have often been acquired for millions of dollars, or do not have enough publicly available content. We do think that we have found an American SME that makes a good comparison to the other cases, but finding the right one has been difficult. Another limitation is that we might have some "blind spots" in our analysis in relation to implicit CSR practices in Denmark. We have tried to not overlook anything, but seeing as we might not consider it CSR, we might overlook something that is actually an example of implicit CSR. Another blind spot is that one of us (Malene) works at IOSpect, and thus, she might have her own specific understanding of statements, or have further knowledge about initiatives that is not mentioned in our interviews or data. However, we have been aware that we should not use information that is not confirmed in our data. Another limitation is that Matten and Moon argues that European organisations are moving more towards an explicit approach to CSR. However, we will not go into the part of Matten and Moon's framework that elaborates on why there are changes in the approach because this is not relevant for our problem statement. In addition, we do not have a 'before and after' set of empirical data that will make it possible for us to analyse if anything has changed, or what and why that would be.

Analysis 6

In this chapter, we will present the analysis of our empirical data. The analysis is separated into five parts which each represent a theme. Moreover, each theme has one or more subthemes which will be covered in the overall theme. This is done to get the most thorough analysis. An overview of the themes and subthemes can be found in section 5.3.1.1 Themes and Appendix 3.1.

6.1 Internal CSR

This section is about the organisations' employees. Overall, it covers how the companies treat their employees, if they have any benefits and their attitude towards diversity. This theme has been split into two parts where one focuses on the diversity aspect and the other focuses on the treatment of the employees and their benefits.

6.1.1 Diversity

As the only company of the four we have been analysing in this project, Kanopi has a female CEO while the three others have male CEOs (Infor 2021e; DomuSpect 2021b; EG A/S 2021d). Kanopi puts an emphasis on this themselves as they mention that they are "women run"(App. 3.5.2, 56). It appears as though they believe this is a very good reason for other organisations to work together with Kanopi, or for possible employees to apply for a job there. Thus, because the company was founded by a woman, the motivation for female diversity is more implicit, but because they use this fact as much as they do, their communication makes their approach more explicit. However, being aware of the number of female versus male employees is not the only way to look at diversity which Kanopi themselves are also aware of. On their website, they state:

"While we pride ourselves on being women-owned, largely women-run, and having a high percentage of female employees, we are not as racially or culturally diverse as we would like to be, and that's on us."(App. 3.5.5, 63).

As they mention in the quote, they are aware that they could be more culturally and racially diverse. This means that although they believe that they are already

doing good in terms of the diversity between men and women at the workplace, they are still willing to acknowledge that there is more to be done. This statement is made in the blog post called “Black Lives Matter” (BLM) which was published in June 2020. The publishing date indicates that the blog post was published while the BLM movement gained momentum last year due to the focus on police brutality in the US (Vaughn and Elam 2021). That way, they could show their support to people of colour which they do throughout the article. For example, they also state that they want to support people around the world who have been victims of police brutality and systemic racism (App. 3.5.5, 63). Although Kanopi has a lot of focus on them being women-run, they might have been aware of the lack of other aspects of diversity, but seeing as their focus on the topic is in relation to BLM, their approach to the topic became much more explicit. If they had published it without focusing on BLM when it was very popular, it might have been an implicit CSR approach. But seeing as they chose to talk about it in relation to the BLM movement, it became an explicit approach as it became more strategic. This is due to Kanopi setting themselves in relation to BLM with the focus they bring on how "good" they are. Moreover, the time of publishing indicates that Kanopi did not focus much on their racial diversity prior to it and thus, it seems less natural.

Kanopi is not alone in their focus on diversity. EG states: “EG respects cultural differences and does not do business with a supplier if the supplier practices discrimination at work based on race, religion, gender, age, nationality or sexual orientation.” (App. 3.3.3, 36). Hence, EG takes the diversity issues seriously and demands that their suppliers do the same. This shows that EG as a company takes responsibility in their own organisation, but it must also come quite naturally to them to not discriminate since they go a step further and demand the same standards from their suppliers. Their approach to diversity in general seems to be implicit because it seems as a part of the values the company is based on to not discriminate based on, for example, race or religion. Furthermore, they generally refer to laws and regulations which is also a sign of an implicit approach. Although they have a general view on diversity which they also apply to their suppliers, they also have a more gender-based focus on diversity as they want to increase their number of female employees in order to create a more equal foundation of gender. In their Global Compact Report, they state that they want to employ more women, and that they want to create a leadership development program (App. 4, 8). However, although they want to employ more women at all levels in the organisation, and they want to educate employees to take on leadership positions, they have chosen not to create a program specifically for women: “HR has analyzed the possibilities and effects of a specific leadership-program for women and decided, that this is not the best way to achieve a better gender balance.” (App. 4, 8). Although it is positive that they are focusing on employing more women, it seems peculiar that they want to create a leadership development program for the underrepresented gender in the organisation, but that they do not want to create a leadership program for women. However, seeing as the HR department has been looking into a leadership program

specifically for women and decided that it is not the best way, they must have their reasons, but it would have been beneficial if they had given the reasons or indicated what other ideas they had. In terms of gender diversity, EG has a quite explicit approach to their CSR. This is because they are considering creating a specific program which shows that they are taking voluntary actions in the matter. If EG were to change their mind, they might benefit from looking at what their competitors are doing as Infor has a program specifically for women who work there:

"We're working to close the gender gap in tech—at all levels and in all roles. One way we're getting there is through Women's Infor Network (WIN), a program focused on recruiting, mentoring, and supporting Infor women and cultivating their talents into leadership positions."(App. 3.4.2, 45).

Although EG has decided that it is not beneficial to have a leadership program for women, it appears to be working for Infor. Otherwise, there would be no reason for them to keep this specific program. Similar to EG, the program shows that Infor has an explicit approach to diversity. Furthermore, the language Infor uses in the quote, where they describe their work for diversity in the industry as important, is another sign that they voluntarily focus on this aspect of CSR. When Infor mentions this program, they state that although it is a women's program, anyone who wants to join can do so. Thereby, Infor indicates that men are just as important a part of the program as women which can seem paradoxical as they want to close the gender gap. However, this could be because there might be differences between how a male and female will handle specific situations, and both might learn from the other. So, from an educational perspective, there might be a good reason for Infor to have a women's program that is open to everyone. Going back to how EG might be able to get inspired by Infor's approach, they might have gained information that it is not possible to run a complete women's program, and thus, have decided not to use time or money on it. Furthermore, if EG market their program as a program for the underrepresented genders, it does not only have to be about women, but could also apply to, for example, non-binary people as well which would make the program even more diverse.

The way that Infor mentions that they are working "[...] to close the gender gap in tech" (App. 3.4.2, 45) makes it appear as though they believe that it is a general problem within the industry. Thus, Infor takes responsibility for the problem and tries to make a difference which makes Infor seem like a front runner in the fight for equality in the tech industry. Infor does not only focus on gender equality, they also focus on employing people with different ethnicities which can be seen on their people and culture page where they state that 33% of their workforce is ethnic minorities (App. 3.4.2, 43). In an employee review, a current employee emphasises that the company has respect for its employees and cultural diversity (App. 3.3.8.5,

53). This means that the employees appreciate Infor's initiatives for the diversity of their employees and it shows that the diversity initiatives are the right ones for the organisation. Infor states that the reason that they are focusing on diversity is to create an inclusive workplace where the employees are encouraged to have important conversations and take important actions where needed (App. 3.4.3, 45). When Infor encourages their employees to do so, they are implicitly creating a culture where diversity is essential. So, Infor's diversity approach is rather difficult to determine. WIN and their promotion of 33% ethnic minorities show a sign of explicit CSR both in intent and in communication, and thus, it appears as though they are using this information as a way to market themselves as an employer which emphasises the explicit approach. At the same time, the general focus on especially racial diversity seems more implicit and a part of their foundation for the organisation.

Compared to Kanopi, EG and Infor, IOSpect is the odd-one out in terms of diversity in the organisation. They do not have a specific focus on diversity, although they do employ people from around the world. According to the CEO, they employ people from Denmark, Costa Rica and Singapore, amongst other countries (App. 3.2.1, 14), but the CEO also states: "I am already challenged on the number of employees, so to say, because there are different cultures and such that I need to take into consideration" (App. 3.2.1, 13). Basically, the organisation does not have any diversity initiatives that should ensure that they have a diverse workforce although they do hire people with diverse ethnicities. Therefore, IOSpect's focus on diversity is very implicit. They do not have any initiatives regarding how their employees should be diverse, and thus, they hire people who can handle the tasks that the company needs handled. Hence, it is much more because of a need they have than it is because they want to succeed in their CSR strategies.

To sum up, the two large companies have somewhat the same approach to diversity. Infor and EG's approaches to the balance of male and female employees are quite explicit. Infor has their Women's Infor Program, and of all their programs, this is the easiest program to find on their website. This indicates that Infor has a wish to promote this program the most, and thus, their approach becomes more explicit. In terms of EG, they want to create a program that should help employees into leadership positions. Furthermore, EG has a goal of having a gender-balance of at least 40-60% which they focus on as a part of UN's SDG number 5 which is Gender Equality (App. 4, 16). When EG focuses on this as a part of the SDGs it emphasises that they have an explicit approach. The similarities show that for large companies the same things are expected despite their cultural placement. In contrast, there are more differences in the SMEs' approaches to diversity. IOSpect has a rather implicit approach to diversity as they do not focus on creating a diverse workforce, but rather, they are focusing on the tasks that they need handled. Opposite, Kanopi does seem more implicit in their motivations for diversity, but they do mention that they are women-run and that the majority of employees are female regularly on their website and as the focus on diversity issues came during June last year where

the BLM movement had a lot of focus makes the approach more explicit in their communication. The difference between IOspect and Kanopi can maybe be found in their location. At the time of the BLM-movement, a lot of companies took a stance similar to Kanopi's (Vaughn and Elam 2021), and thus, Kanopi could have felt obligated to also express their sympathy for BLM and people of colour. Due to the movement being most dominant in the US, IOspect most likely have not felt the same need to also take a stance. In addition, Infor does not have any focus on the BLM movement, and this might indicate that Kanopi is more reliant on not standing out compared to Infor which might be more settled in their field.

The organisations all have a positive view on diversity, but the importance of the topic differs. There might be a more general focus on how the employees are treated as this can provide a better internal work environment amongst other things. The next section includes focus on, for example, the health and safety of the employees and the companies' focus on work-life balance.

6.1.2 Employee treatment

As mentioned above, EG expects their suppliers to not discriminate against their employees, and actually, EG requires that their suppliers do good in all aspects of having an organisation. For example, they commit to ensuring that the work environment is good and safe, and while they are committing to this themselves, they require the same from their suppliers (App. 3.3.3, 36). This shows that EG takes the responsibility they have for their employees seriously, and that they do not want to be the reason that any of their employees are caused any harm. However, seeing as EG is a software company, there is no apparent reason for their employees to handle harsh chemicals, big machinery or the like which could cause an unsafe work environment. Rather, it should be relatively easy for EG to maintain a safe working environment – at least as long as the employees are at their offices. Due to EG being a software company, the employees might have to visit their customers, or possible customers, and based on who their customers are, the employees might have to take certain precautions. For example, they might have had to equip their employees so that they would still be able to go on company visits during COVID-19. Although the employees are visiting other companies, their safety is still EG's concern. In Denmark, there are a lot of laws and regulations about the safety for the employees (Arbejdstilsynet 2020) which affects the Coordination and Control Systems for EG as many safety aspects are governed by other authorities. This makes their approach more implicit as these are initiatives which EG is required and expected from society to uphold. As a Danish company, it is unclear whether EG applies Danish laws and regulations to their subsidiaries outside Denmark. For example, if the Danish legislation is better than the legislation in one of the other countries, they would be doing a minimum in Denmark, but might do much more than expected in the other country. However, it could also be that one of the other countries has stricter legislation than Denmark, and thus, the employees in that

country might have better working conditions than their Danish colleagues. As this is not something that EG mentions on their website, it is unknown how they go about it.

While EG's field of work makes it easier for them to have a safe working environment, it could be more difficult for companies in other industries to ensure a safe working environment. However, no matter the industry an organisation is in, it is a good idea to be aware of the work environment. If the internal work environment is positive, it can increase the employees efficiency and motivation, and vice versa, if the work environment is negative, it can decrease the employees efficiency and motivation (Skudiene and Auruskeviciene, 62). Generally, EG wants to ensure that their employees, as well as their supplier's employees, are treated with a minimum of respect:

"EG respects and supports the Universal Declaration of Human Rights. We make sure that we are not complicit in human rights abuse within our sphere of influence, and we operate our business in a transparent and trustworthy way."(App. 4, 4).

As mentioned above, EG has a certain standard that they wish their suppliers uphold, and this shows that EG is trying to do what they can 'within their sphere of influence' which might help the suppliers' employees if the supplier is located in a country that is less regulated than Denmark. Having standards for their suppliers could be for EG's own sake as it might limit the risk that affiliated companies can affect EG's reputation negatively. So, although EG wants to do something good for the suppliers' employees, they might also be doing it to protect their own image. But how does EG know that their suppliers do as they tell them? Despite EG stating to be trustworthy and transparent, they cannot be sure that their suppliers are as well, and thus, there might still be a risk that their suppliers are not treating the employees as well as EG would want them to. However, seeing as EG mentions this a number of times, they might have specific measures to ensure that their suppliers are also trustworthy and transparent in the way that they run their company and treat their employees regardless of their external communication about it.

One of the things that EG does to try and ensure a good work environment is being aware of the work-life balance: "EG recognises the need for a sound balance between working time and leisure time for all employees." (App. 3.3.3, 36). Being aware of the employees' work-life balance shows that EG cares about the employees and their well-being. There are multiple ways that EG can be aware of the work-life balance, and one thing they could do is keeping track of the employees working hours. It can be fine that employees work overtime to some extent, but if it becomes a habit for the employee or it becomes too much overtime, it might end with sick-leave which is something that EG most likely would like to avoid. Another thing they can do for the employees' work-life balance is providing flexibility in the working hours. In

one of the employee reviews, an employee states that they have lots of responsibility and flexibility in their job which gives them the possibility of planning their working hours themselves (App. 3.3.8.1, 41). Not only does it show that EG trusts that their employees respect their agreements and finish their tasks on time, but it can also be beneficial for both EG and the employees. For example, if an employee has a dentist appointment, they might be able to meet an hour later and work an hour longer respectively and then, they do not need to use any of their free time. Such benefits might also help make the work environment better because people feel like they have more freedom, and thus, they might be happier when they are at work.

On their website, Infor does not mention any employee benefits. However, benefits are mentioned in a couple of the employee reviews. One employee writes that their benefits are adequate (App. 3.4.8.4, 53) which is difficult to decipher as it might differ from person to person what they consider adequate. If you come straight from university to work at Infor, you might have another idea about what adequate benefits would be compared to someone who previously worked at a company who had better or worse benefits. So, the perception of what “adequate” means differs from person to person. Furthermore, considering that Infor is quite a big company, some people might have high expectations about what it would be like working there which could include the benefits. Thus, because the organisation is as big as it is, people might expect that there are more and better benefits than in smaller companies. However, there is also the possibility that Infor does not have very many benefits because their focus is elsewhere. As mentioned in the beginning of this section, there is not a lot of information about their benefits on the website. However, this does not only apply to the benefits as most of the information on their CSR initiatives on the website relate to what they are doing externally rather than internally. This could be a result of Infor’s focus being elsewhere, but it could also be because they do not expect people to care much about how they treat their employees, and rather than talking about what they are doing, they focus on showing their employees what they are doing.

Another employee review states that a benefit at Infor is their work-life balance as it allows the person to have a flexible schedule or work from home (App. 3.4.8.3, 53). Allowing the employees to work in ways that fit them best possibly can ensure that the employees deliver their best when they are at work. Some might work better in the morning, while others might work better later in the day, and if an employee is particularly busy, they might find it beneficial to work from home. So, it will probably be in Infor’s best interest that the employees have the best working conditions because they are more likely to deliver their best work. However, not all of the employees consider the work-life balance to be as good. One employee mentions that a benefit at Infor is that the employees have unlimited vacation, if they actually have time to go on vacation (App. 3.4.8.2, 52) which shows that there might be pressure to work a lot. Another employee agrees in their review as they state that they had no work-life balance whatsoever (App. 3.4.8.2, 52). It appears

as though this particular employee did not have a very good working experience at Infor, but this does not mean that their experiences are any less legitimate.

The employee further mentions that they, after having been treated unfairly by their co-workers, told management about the issue, but there was no support from management (App. 3.4.8.2, 52). This seems to go against Infor's ethics as they, in their Code of Ethics and Conduct, states: "If you don't feel comfortable doing that, you should absolutely share your concerns with your manager, HR, or Compliance & Ethics." (App. 5, 11). Thus, when an employee experiences something that they do not feel comfortable with, they should be able to get help from their manager. However, seeing as the former employee's manager did not take any action, the manager did not exactly follow Infor's guidelines, but the employee could have also gone to the HR department, although it might be difficult, who might have taken their problem seriously and thus, could have handled the problem. The former employee made their manager aware of the problem, but seeing as no action was taken back then, there might still not have been taken any action, and thus, Infor risks that more employees will have the same bad experience in the future. This shows an interesting paradox in the terms of the leadership at Infor. While they describe themselves as being focused on work-life balance and a good working environment, it appears as if that is not always how the employees perceive the company or their management. Even if these cases of bad work-life balance, and an experience of manager failure are rather few in comparison to Infor's size, they are still cases that the leaders at Infor need to consider if they want to keep their employees and deliver on the promises they make.

No matter how the work-life balance is at Infor, they put great emphasis on how well their employees perform their jobs: "We reject mediocrity and are obsessive about doing better." (App. 3.4.2, 44). At first, it can sound a bit as though the work environment is tough and that there is no room for even minor mistakes and that people can lose their jobs over those, and thus, it might not sound like a very compelling workplace. Moreover, being obsessive about doing better could create a competitive work environment where the employees are trying to be the best which might affect their work-life balance negatively. This attitude towards work might come from a cultural understanding of work ethics which in the US is more focused on personal goals and striving to be best (Hofstede 2021). However, Infor's intent with the statement could also be to ensure their customers, and prospect customers, that when they buy a service from Infor, they get the best possible product. Furthermore, it indicates that if they deliver a product that the customer does not find satisfactory, they might be willing to take the customer's feedback into account and ensure that the product is improved. In addition, it could also be considered a way for Infor to praise their employees when they state that they reject mediocrity because they must believe that none of their employees are mediocre and thus, that their employees exceed the standard that they have regarding knowledge and skills.

At Kanopi, the set-up of the company is different from the other three companies although both Infor and IOspect do mention that their employees can work from home if needed. At the website, it states: “Kanopi Studios has a unique company culture, considering that we are completely remote and often our closest co-worker is in a different US state or Canadian province.” (App. 3.5.8, 68). The Nature of the Firm ensures that Kanopi is able to have a remote office. This is because the organisation is owned by the founder, who is also the CEO, and thus, she has the last say in the decisions that are made in regards to the organisation. So, if she does not deem it necessary that there is an office, there are not any investors or such that could require the opposite. Seeing as there is no office that the employees can meet at, it can be more difficult for the CEO to ensure that there is team feeling at the organisation. They can use online features to stay in touch in their day-to-day work, but although they are in contact with their colleagues and management every single day, there is still a risk that they lack some kind of connection as there is a difference between meeting people in person and online.

Furthermore, the remote office may also make it more difficult for the CEO to do small things for the employees on an everyday basis. For example, IOspect’s CEO mentions that they have a fruit scheme at their office, but such things may be more difficult when people work from home. Kanopi’s CEO could be able to send a fruit basket to each employee every week, but that would most likely be more expensive than if they were to have fruit at an office together. However, there are also benefits to running the business this way, and according to Kanopi, it enables them to get the best possible employees while the employees can live where they want to (App. 3.5.2, 57). Kanopi has made a decision about not wanting to employ people with less than 10 years of experience, there is, of course, a certain percentage of their possible employees that do not have enough experience to be hired (App. 3.5.2, 57). Thus, it makes sense to have a remote office because, as mentioned above, they can hire people from all over the country – or even from different countries – and the limitation that they have made might not affect their employment processes as much as if they were only employing people within a specific radius of an office. It is a benefit for the employees, but it is also a benefit for the organisation. So, although it appears as though they did have their employees in mind when they made this decision, they must also have had the organisation and its possibility of growth in mind as well which is only natural when you found an organisation.

Previously, when mentioning the work-life balance at Infor, the information came solely from the employees as the company itself does not mention it. However, the CEO of Kanopi herself is aware of the need for a work-life balance as can be seen in the following quote: “And a smooth process keeps the stress levels down and the budget in range.” (App. 3.5.3, 59). So, although the CEO might not be able to do things for her employees that would be possible if they had an actual office, she is still aware that they do need regular working hours. For example, she can still implement initiatives and measures that ensure that her employees do not suffer

from stress. For example, by having specific processes that the employees follow when they work on an assignment. However, just because the CEO is aware of these things, it does not mean that she succeeds in implementing them. In one employee review, a current employee states that there is a lot of flexibility at the work as long as you deliver your work on time and do not miss meetings with clients (App. 3.5.9.1, 69). This indicates that although there is an awareness of work-life balance, it is still important that the employees meet their deadlines. However, requiring your employees to meet their deadlines and not miss meetings with clients does not mean that there is no work-life balance, rather, it could be natural that the employees do so. Additionally, while some employees might work better if their job is flexible and they can meet at specific hours that fits their lives, others might not experience the same benefits from said flexibility. There is a risk that the employees end up feeling like they have no work-life balance because they feel like they are always at work, but if you have to meet your deadlines and hours and you have time off throughout the day, it might end up feeling like you work constantly. A former employee have other problems with their work-life balance:

"What's in your contract for work hours and what is expected is very different. Company breaks employment law by asking employees, particularly "Support" PM s to check email every hour on the hour for 12 hours a day."(App. 3.5.9.3, 70).

In this case, it appears that the employee did not have any work-life balance because they were expected to work many more hours than they were originally hired to. It does make sense that the organisation has a need for employees who can provide support to customers for many hours seeing as there are different time-zones in the US (NIST 2021), however, it might be a better idea to hire people from different time-zones to work at different times instead. There is a chance that they do already have employees from different time-zones, but that they are not utilising it the right way if employees are asked to work 12 hours every single day. Furthermore, the different time-zones may also affect the relationship the employees have with each other because if they have to meet at the same time of the day, they might meet at different times compared to each other. Therefore, the employees might feel more disconnected to their colleagues. This also leaves the leaders with more responsibility in their ability to create a collective environment. Therefore, in terms of employee well-being, work-life balance is something that is mentioned in relation to both Infor and Kanopi but not the Danish companies. This might be due to a union settlement in Denmark which has ensured that a full-time work week is 37 hours, while the number of working hours in the US depends on the employer (FAOS 2012; U.S. Department of Labor 2021). In the US, this might mean that it is up to the organisations to ensure that the employees are not working too much, and thus, it means that the approach is more explicit than in the Danish organisations which have regulations regarding the matter.

For IOspect, treating the employees well is 'just what they do'. When the CEO was asked about how he would describe the perfect CSR strategy for the organisation, his answer was simple: "Happy employees" (App. 3.2.1, 14). Thus, most of the CSR initiatives the organisation has implemented is with their employees in mind. For example, he mentions that they have bought yoga equipment and height adjustable desks, and they have a fruit scheme and social events (App. 3.2.1, 8). When they do these things for the employees, they ensure that the work environment is good, and thus, as mentioned above, they ensure that their employees are more efficient (Skudiene and Auruskeviciene, 62). But not only do they ensure that their employees do their jobs well, they might also decrease the termination rate which means that they can save money on recruitment and training. This can be especially beneficial for an SME because they have a few employees who have many different tasks. Lastly, the CEO mentions that it has the benefit that he can pressure the employees if they have a strict deadline (App. 3.2.1, 9). For example, they might be more inclined to work overtime if they have a deadline seeing as they feel respected and well-treated by management, and thus, they are willing to do more for the organisation when it matters. Additionally, the Nature of the Firm makes it easy for the CEO to implement new initiatives because as the CEO he has the final say in the decision-making processes, and thus, he can implement the initiatives he feels like makes sense for the organisation (App. 3.2.1, 8). Moreover, due to the size of the organisation, it is also easy for the CEO to get information about which initiatives the employees might like. For example, if they have an idea for something they think could be beneficial for the internal work environment, they can easily talk to the CEO about it, and seeing as there are no middle-managers, it might be easier for the employees to have their wishes and needs heard by the CEO. This can be related back to the CEO's position because he can easily implement the initiatives that employees mention if he understands the initiative's importance for the employees, as well as he feels like it will benefit the organisation.

The CEO is not the only one who has this perspective on how the organisation is run. In the interview, the employee states: "The approach is very loose and very fresh, and it is 'we will handle it. We are in it together.'" (App. 3.2.2, 17). This shows that there generally is an agreement within the organisation when decisions are made, and it seems as though there is a good balance internally in the organisation. It also shows that when there are decisions to be made, important or not, the management is willing to listen to the employees and take their inputs into consideration before making a final decision. In addition, the employee states that he is not micro-managed and that he has the freedom to make the decisions that he believes to be right (App. 3.2.2, 17). Although the employees probably are not making any decisions on a management-level, they are still able to make decisions in their everyday work which might affect the organisation and its product. The employee in question is a developer, and thus, he has built the organisation's product almost entirely from the bottom and seeing as he is the sole developer in the organisation, it makes sense that he can make decisions regarding his job as he must be the expert

on the topic.

However, IOspect does not only give a lot of responsibility to their employees, they are also helping their local community bring people back on the job market. In their UN Sustainability profile, they write: “We help unemployed and weak groups, such as people who suffer from stress, back onto the job market” (App. 3.2.3, 24). So, not only are they doing their best in treating their employees right, but they also have a wish to help people who might need it. If a person has suffered from stress, they might be worried about going back to work because of a fear of going straight back to their unhealthy habits, and thus, getting a job at an organisation who wants to help is a benefit for the employee. However, it is not only a benefit for the employee who has suffered from stress, it is also a benefit for the organisation as they will be able to get some kind of wage subsidy. This relates to the Danish labour system where it is perceived as an important task in the Danish society to get people back on the job market, and therefore, organisation’s can get wage subsidy when employing people who have been long-term sick (Jobnet 2021). Thus, they can have a good labour force that might be cheaper than hiring someone who has not suffered from, for example, stress. The employees might not work in a full-time position, but when people are getting back on the job market that is probably the goal over time. All in all, the CEO says it quite well: “[...] I consider it human resource management, the way that we act in order to show consideration for each other [...]” (App. 3.2.1, 7). Generally, they just want to treat their employees right and want them to be happy when they show up at work every single day which shows their implicit approach to internal CSR. Another thing the CEO states is that he is able to pay lower wages than some of their competitors who do not have as nice of a work environment as IOspect (App. 3.2.1, 9). Because ensuring that a good work environment can mean that the organisation does not have to deliver on every single aspect, it benefits the employees that they are treating them well, and it is also of benefit for the organisation itself.

When EG mentions how they treat their employees, they are quite implicit in their approach because they often refer to laws and regulations that they are following. However, in their Global Compact Report they are talking about all of the things they are doing in relation to UN’s 17 SDGs (Appendix 4), and when they talk about how they treat their employees in that relation it becomes more explicit. They might not do anything they have not done previously, but their approach becomes more explicit when they relate it to the SDGs. Compared to EG, Infor only relates how they treat their employees to the legislation a couple of times. Instead, they are referencing much more to their own standards and policies which makes their approach explicit (Appendix 5). This is because although they might be following the legislation, they have decided to take their own measures and add on to that in order to create a set of standards that they think fit to Infor. Therefore, EG and Infor are somewhat alike in their approach to internal CSR as they are both rather explicit. As the two large companies are rather similar, so are the two SMEs.

Both are somewhat implicit in their approach, but Kanopi is slightly more explicit in their approach, for example, due to the focus on the work-life balance, whereas IOspect focuses more on doing things that come natural and are a part of their values. Thus, the large companies have more explicit approaches to this CSR aspect which can be due to more pressure on these companies treating their employees well - both due to more awareness of the companies and the bigger number of employees. Moreover, the focus on the employees might be more internal for the SMEs because they do not think about their image but rather on maintaining the same workforce for as long as possible. Therefore, they might not be interested in explicitly stating it on their websites.

6.2 Education

This section is about the organisations' approaches to education which either can be in relation to providing their employees the possibility of further education, but it can also be in relation to having interns, trainees and such.

Kanopi does not mention anything about the opportunity for getting an internship at the organisation, but they do not employ Junior developers or developers with less than 10 years of experience which is their way of ensuring that their employees have the needed work experience (App. 3.5.2, 57). Having this standard about the employees' work experience ensures that they are able to take on all of their assignments, but it can also pressure the employees to perform as well as possible. However, it makes sense that organisations want to employ people who already have work experience, but requiring at least 10 years of work experience rules out a lot of possible employees. Furthermore, the work experience the employees have from other organisations means that they can bring good and bad habits from their old workplaces to Kanopi. The request for experience combined with how they do not mention internships at all on their website, some students might not reach out about a possible internship because they might have the perception that this would not be possible at all. If Kanopi have any internship initiatives, their approach is implicit because it is not something that they are communicating about. Kanopi's view on work experience can relate back to Infor who rejects mediocrity because it can sound as if Infor does not want to hire people who are not specialists within their field of work either. However, IOspect and Infor have different approaches to internships than Kanopi. In the interview with the employee from IOspect, he states that he is going to have an intern later this year:

"[...] it is also nice knowing that you are a part of helping the system get students into companies and helping them further into the next steps of the world. Instead of just thinking that it is not my responsibility to ensure that they get an internship."(App. 3.2.2, 17).

Thus, when IOspect has interns, it is because they feel like they have a social responsibility in helping students get the most out of their education and in giving them work experience in an actual organisation rather than just theoretical knowledge. Furthermore, IOspect is an SME, and thus, because their budget might be limited, it can be a way for them to utilise the opportunities they have. They will have to use resources on getting the intern settled in the organisation, but seeing as there are regulations in Denmark that ensures that internships are without pay, the finances to it are at a minimum. Due to IOspect seeing interns as a natural thing to have, their approach is rather implicit because they perceive it as the norm. Furthermore, the educational system in Denmark ensures that internships are often a part of an education (Aalborg Universitet 2021), and thus, IOspect does not need to take any specific action. Infor differs quite a lot from IOspect in relation to internships as they have created an actual program – their education alliance program:

"Infor is cultivating the EAP as an incubator where the next wave of innovation can come from, while building a supply of talent ready to hit the ground running."(App. 3.4.5, 49).

Thus, Infor has created a program with the purpose of helping students with their education and making it easier for them to get on the job market. However, they are not solely focusing on the benefits that the students will have as the program will also benefit Infor. When they help students further their education, said students might want to work with Infor when they are educated, and in such instances, Infor has somewhat of a benefit as the students will already have knowledge about the organisation and what they are working with. Furthermore, Infor already knows which skills and knowledge the students have because they have helped them get the work experience, and during the internships, Infor might even be able to influence the way that the students are working. Thus, Infor can, to some degree, ensure that the students fit into the organisation if they employ them afterwards. Furthermore, Infor has donated money to Wichita State University where they have built a facility for manufacturing (App. 3.4.6, 50). This also shows that Infor is interested in helping provide the best possibilities for students' learning environment. However, Infor themselves are also able to use the facility for customers (App. 3.4.6, 50), so although it is beneficial for students, it is just as much a benefit for Infor themselves. Infor's approach is much more explicit than IOspect's approach because their educational program shows that they are taking it upon themselves to help educate students as is often seen in the US education and labour systems. Although the intent can be natural for Infor, their creation of and communication about the program makes their approach explicit. This is further emphasised by their donation to Wichita State and the new facility due to the philanthropic nature of the donation.

Like Kanopi, EG does not mention that they have interns. However, in an employee review, a former intern states that they had an amazing internship where they were

able to work with interesting tasks (App. 3.3.8.3, 41). The reason that EG does not mention internships could be that it is very natural for them, as with IOspect, to help students finish their education and get work experience. It could also be because they focus on other CSR initiatives that are much more environmentally focused which will be elaborated below in section 6.4 Environment. However, seeing as internships are not an initiative they communicate about, EG's approach is implicit. It seems as though it is a matter of course that they have interns, and therefore, they might not find it relevant to talk about in relation to CSR.

The differences between IOspect and EG's, and Kanopi and Infor's approaches to internships can be related to cultural differences between the US and Europe. The institutional factor especially affecting this difference is the education and labour systems. In America, internships are oftentimes something that students have during their summer vacation, and thus, it is not directly a part of their education (Bennett 2011, 307). In Europe, or at least Denmark, internships are often a part of the education - either it is just a part of the education, or the student will have to apply to get an internship. Either way, it constitutes what they learn at school, and thus, they do not have to take any classes on the side of the internship (Aalborg Universitet 2021). Therefore, having interns is more natural for the Danish companies as it otherwise would mean that students would not finish their education, whereas the American companies have to choose to have interns as it is voluntary for the students whether they want an internship or not. Therefore, it might be more costly than it is for Danish companies which can be the reason why Infor has an official program whereas Kanopi does not mention it at all.

As well as EG does not mention internships, they do not mention the opportunity for further education either. However, it is mentioned in the employee reviews where a former employee states that young employees have bad development opportunities (App. 3.3.8.2, 41). If EG does not provide opportunities for further education for their employees, it could be the reason that they do not mention it on their website. However, just because one employee has this perception, it does not necessarily mean that all of their current and former employees share this opinion. In another employee review, it is stated that there are opportunities for EG's employees, but that they do have to work hard to earn it (App. 3.3.8.1, 41). It could mean that it is natural for EG to give their employees the possibility of further education, and therefore, it is not something that they find particularly noteworthy. Thus, EG's approach to further education is implicit in nature because they do not talk much about if and how they provide great opportunities for their employees.

Kanopi and EG's approaches are quite alike in relation to further education. Neither of the organisations mentions anything on their website, but in both cases, it is mentioned in the employee reviews. One Kanopi employee states: "The company more so the owner pushes and encourages the need for employee growth. Making sure they are up to date with certifications." (App. 3.5.9.1, 70). Although it is not specifically mentioned on the website, it seems that the organisation has a rather

clear view on further education – which is that they want their employees to be educated further. This correlates quite well with their focus on work experience, and when they want their employees as skilled as possible, it does make sense that they also push for and encourage further education. The quote also indicates that the leader of the company is personally interested in the employees and their development. This can mean that the leader takes responsibility for their skills and personal growth. However, the same employee mentions that there is no opportunity for vertical growth in the organisation (App. 3.5.9.1, 70). This employee might not feel like they have the possibility of getting further education if there is a need for it, but it could also be that the employee would like to be promoted into another position which they feel like there is no room for in the organisation. However, the two do not eliminate each other as the employee might believe that with further education, they would be ideal for a management position. Kanopi appears to be quite implicit in their approach because they do not mention that they enable their employees to be further educated.

Like EG and Kanopi, Infor does not mention opportunities for further education on their website, but once again, it is mentioned in employee reviews. One former employee states that they did not receive any training at the beginning of a project, and that the senior Infor representative would not train them either (App. 3.4.8.2, 52). This shows that some of the employees have had a negative experience with regards to being educated further at Infor, and that it might not be one of their primary focuses. However, seeing as they do have a focus on educating students, it would make sense for them to also focus on further education of their employees. Another employee review shows this:

"The company offers trainings (even ones with certificates), either onsite and offsite. This is a great opportunity to build your skills and your career track. They even offer to pay some trainings with certification as long as you pass the exam."(App. 3.4.8.5, 53).

Thus, according to this employee, Infor employees have the opportunity of getting further education. When they get training with certificates, the employees can also use it if they were to apply for a job outside of Infor. However, it is also positive for Infor to have certificates that exemplifies that their employees know what they are doing. So, although it is a benefit for the employees, it is also a benefit for Infor. Additionally, it is peculiar that the employee mentions that Infor is willing to pay for the education as long as the exam is passed as it somehow shows that the primary focus of educating their employees further is for organisational gain. However, it can also be Infor's attempt at motivating their employees to actually take their education seriously because if they do not pass, they might have to pay for the education themselves. So, if they know that Infor is going to pay as long as they pass, they might work harder to do so. Infor's approach to further education

appears implicit at first sight due to the lack of communication, but seeing as they want their employees to have certificates that can showcase their expertise it becomes more explicit. Hence, Infor's approach to further education is unclear.

Seeing as EG, Kanopi and Infor employees all have both good and bad experiences in terms of the opportunity for further education, all three organisations should be aware of the inside-out communication approach (Morsing, Schultz, and Nielsen 2008). This relates to how employees can help an organisation's reputation when they talk positively about it in public, or privately, but it might have the opposite effect as well. If there are multiple employees that talk about how bad their experiences with working at one of the organisations were, there might be some people who do not wish to work there due to that information. However, there is always a risk that some employees will talk negatively about their former workplace for whatever reason, and so long as the information primarily is positive, it might not affect the organisations too badly that some people did not have the best of experiences. But it could still be a good idea to have in mind though, as they probably do not want a bad reputation as employers.

In contrast to the three companies mentioned above, nothing is mentioned about further education in IOspect. Therefore, it cannot be determined whether they have an implicit or explicit approach to the topic, but if they were to offer further education it would be an implicit approach due to them not having mentioned it at all. This correlates with the other three organisations because they all have rather implicit approaches as none of the organisations actually mention that they give their employees the opportunity to be educated further. If it had not been stated in employee reviews, we would have no knowledge about this aspect of their internal CSR initiatives. Although the approaches are primarily implicit, it can also be a bit explicit because it is a voluntary act for the organisations to even offer further education to their employees. Hence, compared to the internship aspect of educational CSR, there seems to be no differences between the two countries and their cultures, even though their education and labour systems differ. Whether this is due to the companies' own view on further education, and thus, specific for these cases, or that the education and labour systems do not actually differ in this part of education is hard to determine.

The organisations' attitude towards internships can, for example, be related to the location of the organisation. If a university is a part of the organisation's external community, they might be more likely to take interns in because there might be a higher demand for internships in those cities than in other cities. In the next section, we will look at the organisation's external communities.

6.3 External community

In this research, we divide the external community into two parts: the companies' business partners and their charitable actions as these affect external stakeholders. Similar to helping out with the education of future generations, organisations do charity to help out in areas less fortunate than their own.

EG mentions two projects they have for charity, one that is about donating money and one that is about volunteering employee resources. Starting with the first project, EG has made it possible for their employees to donate the money from their Christmas gift to charity - and in addition, EG doubled the donations: "In total we collected 46.000 Danish kroner which has been donated to three projects, [...]"(App. 3.3.4, 37). This shows that EG has an explicit approach to charity, as they create official projects and communicate what they do and what impact it has. What is interesting about this project is that EG includes the employees. Some employees might choose to donate their gift if they feel like they have all they need, and thus, they are able to make a difference for someone who might not have as much. Furthermore, it reflects positively on EG because they encourage their employees to donate to these good causes. The donations could be due to EG's wish of being a more socially responsible company. However, donating money together with their employees also shows that EG kind of puts the responsibility of doing good onto their employees. Of course, EG had decided that they wanted to double the amount of money that was donated, but if none of the employees had donated their gifts what would EG have done? In that case, they might have still chosen to donate money to the UN certified projects, but they would not have been able to double the amount that the employees had chosen to donate. So, no matter how you look at it, EG is doing good, but in this specific instance it appears as though the employees are facilitating the charitable donations. Additionally, these projects that EG is donating to are projects that also help the environment (App. 3.3.4, 37). This kind of doubles the impact of the donations because they donate to smaller non-profit organisations to help them grow, and by doing that help the environment. In Matten and Moon's cultural systems, they mention that philanthropic actions, like donations, belong more to American companies whereas Europeans believe more in the welfare system of their country. While this does not mean that European companies cannot be philanthropic or that this has not changed since 2008, it is interesting that EG is not donating to Danish organisations. Instead, the projects they support are located in Asia (App. 3.3.4, 37) which can mean that EG believes they need to help in these areas rather than in their local community.

The other project from EG is: "[...] EG Volunteer Program for our employees which means that all EG employees are entitled to use one work day per year on voluntary work."(App. 3.3.6, 38). The program applies to all 1,400 of EG's employees no matter location and job title. With this program, EG shows that they care about being a socially responsible company. While it might be positive for their image,

there is no other direct positive outcome of it. Instead of having a person working at the company and bringing the value they are paid for, they let their employees do socially good instead - whether it be volunteering in a thrift shop or collecting trash on the local beach (App. 3.3.6, 39). While it makes sense that EG has made this a voluntary possibility for their employees, as you cannot force them to do anything, it could still seem like it was for the sake of appearances rather than it being a beneficial program. In the same way, it might be worth noting that EG does not seem to have informed about the amount of employees having taken a day off for volunteering which gives the impression that the employees are not as interested in the program as EG could have hoped. Even if this is not the case, the program still shows that EG uses an explicit approach in terms of their charitable CSR. Both initiatives from EG can seem rather small as one day of work per employee or 46.000 DKK does not seem like a lot, but when looking at the size of EG, this might be a different case. For example, if each of the employees did a day of charity work, it would mean that almost four people every single day of the year would be volunteering, and with that, it can make a difference. Even if not all 1,400 employees actually do it, it still shows that EG can make a difference despite its size.

Infor also has an explicit approach to charity: "We support a variety of important causes and organizations—including Habitat for Humanity, UNCF, and the Leukemia & Lymphoma Society—both financially and through the volunteer efforts of our employees." (App. 3.4.2, 45). Thus, Infor has official voluntary policies about their charitable donations, and they communicate openly about it. Although Infor is not specific about how many organisations they sponsor, how much money they donate, or what their donations help with, their examples give the impression that the company supports a variety of projects. They are not limiting their charity to a specific kind of organisation but rather provides several different areas with money to help their causes. This might be a sign of the cultural system which Infor embedded in as their different donations show that they believe they, as a large company, should help as many different organisations as possible in order for these organisations to fulfil their purposes. Moreover, the variety of donations indicates that Infor is willing to sponsor causes that do not benefit them, or like EG, has the specific focus of the SDGs, even if donating money will help their brand image. Aside from donating money, Infor also emphasises the volunteer efforts of their employees. In another quote, they elaborate that:

"Infor sponsors a number of civic and charitable activities but Infor representatives are also encouraged to participate in civic, charitable and political activities of their own choosing so long as their participation does not encroach on the time and attention required for their duties at Infor." (App. 5, 14).

Thus, unlike EG that provides a workday for volunteering, the employees are encouraged to be volunteers in their free-time, making this initiative a more implicit

approach than their donations. While mentioning the employees' volunteering is not a negative thing in itself, it does stand in somewhat contrast to Infor stating that they support causes through their employees' volunteering efforts. When the employees are volunteering in their free-time, they are most likely doing it because of their own morals and values, and thus, it does not have anything to do with Infor. When Infor then chooses to brand themselves on their employees' volunteering, they use actions and initiatives that actually do not come from them. Arguably, this makes the approach more explicit because Infor is using the voluntary actions of their employees to promote themselves as better contributors to society than the company might actually be. At the same time, Infor encourages their employees to be volunteers, and even if they do not get a day off to do it in the same way as EG gives their employees, it is still a testimony to the culture that Infor has, or at least, hopes to create around employee volunteering.

Apart from donating to organisations, Infor also has a lot of focus on helping their local communities: "We strive to give back to the local communities where our employees live and work." (App. 3.4.2, 45). This can be seen as an philanthropic action as it indicates that Infor is doing their part in ensuring that the communities their employees live in are as good as possible. They never specify exactly what they are doing - it could be money, or voluntary hours, or something third. However, an interesting thing about Infor's focus on their local community is that it contradicts our prior points about large and small companies. In section 3.2 Small-Medium sized Enterprises, it is argued that the local community means more to SMEs than it does to large companies because of their closer connection to it. When Infor focuses so much on their local communities, and giving back to them, it shows that SMEs are not the only ones affected by the local communities. Even if large organisations have other possibilities than smaller ones, they still need people to work for them, and thus, creating a good environment around the local community can also be important. This shows that some of the differences between large and small organisations might not be as distinct in reality as they are in theory.

As with the other two organisations, Kanopi also focuses on charity. As mentioned in section 6.1.1 Diversity, Kanopi took a stand on racism and chose to show their support to the BLM movement. In relation to that, they also donated money:

"To put our money where our mouth is, we've donated to the Equal Justice Initiative supporting their mission [...]. Specific to our beloved tech community, we've also donated to Black Girls Code to support increasing the number of women of color working to become innovators in the tech space." (App. 3.5.5, 64).

First and foremost, they have donated money to a charity that supports people of colour in general. This shows that, although they mention they could do better themselves, they are willing to help, and are actually trying to make a difference

for people who experience racism. As they are also aware, it shows that they are not just talking about what they want to do, but are actually taking action on the matter. Secondly, they have donated money to a charity that supports girls of colour who work within the tech industry. This shows that despite the focus being on doing something good for people who have had negative racial experiences, Kanopi still have their values in mind when they do so. As mentioned, Kanopi has much focus on being a women-run organisation, and thus, supporting women in the industry seems like a charity that correlates with their values. Furthermore, it also shows that they have the future of their own industry in mind when supporting charities with a focus on the tech industry which can ensure growth and innovation within the industry. So, Kanopi's donations are not only beneficial for people experiencing racism, but also for the future of the tech industry. Hence, like both EG and Infor, Kanopi has an explicit approach to this aspect of CSR.

The only company to not mention any charitable actions is IOSpect. Firstly, this shows a difference between the large and small Danish companies as EG has explicit programs for their charity. This might be a result of differences in budget as IOSpect is a much smaller company than EG, and thus, they have less money and might prefer to spend it internally rather than on charity. Moreover, with a smaller number of employees, it could be more difficult to go without people and let them spend a day as volunteers. The difference between Kanopi and IOSpect is likely from their cultural systems. Kanopi believes they have a responsibility to donate money, and time, to charitable organisations because they have the money and the possibilities. Thus, they are following the philanthropic mindset and donates money to help causes. This cultural system is also evident for Infor which seems to donate a lot of money, and the only difference between the two is the size of the donations. In this project, we have defined both EG and Infor as 'large companies', and in this instance, it might be worth noting that their size might affect what they are able to do in terms of donations. While they both donate money, Infor seems to be donating more, and it might simply be because they are a much bigger company, and thus, have much more money to do so, rather than it being a sign that Infor cares more about charity than EG. Similarly, this might also have affected the difference between Kanopi and IOSpect, as Kanopi is a slightly bigger organisation which has existed longer, and thus, they might have more money to donate.

Another aspect of the external community is the business partners the four cases have. All four cases talk about business partners but in different ways. In September 2020, IOSpect announced that it had gotten a new large investor:

"We find that there is a great synergy between MEGATREND INVEST and IOSpect not least due to their team, their drive to expand to international markets, and their values of making the world a better place through sustainable digitisation."(App. 3.2.8, 32).

Although the company was not acquired, it still changes the nature of the firm for IOSpect. As the quote shows, the investor finds a great synergy between themselves and IOSpect, and therefore, the investment might not actually change much for the company as they should continue working as they do now. However, it might not always be the case, and with the investment, the investor can give certain requirements to IOSpect, and thus, the nature of the firm has changed as they might need to meet requirements outside of their own standards. Additionally, as the quote also shows, MEGATREND INVEST has also invested in IOSpect specifically because of their sustainable product. This has led to IOSpect becoming more aware of the company's value in terms of sustainability, and how this can positively affect their company brand. Although IOSpect's sustainability does not come directly from the investors, the focus has shifted slightly for them due to the investor's focus on sustainability:

"We have some investors who care about sustainability, and they have invested in us because we have a product for digitisation, but also in terms of saving paper and the like."(App. 3.2.1, 13).

In terms of implicit and explicit, the focus from the investors can force IOSpect to become more explicit in their CSR. This is because they might have to focus on creating clearer strategies and communication around their CSR instead of the more implicit and natural approach they had beforehand to show their investor that they have the focus on sustainability. For example, they have created a sustainability profile based on the UN's 17 SDGs which is something that their investors appreciate. This will be further elaborated below in section 6.4 Environment. Additionally, this relates to an aspect of SMEs compared to large companies, namely the effect stakeholders have on the company. As mentioned in section 3.3 CSR in SMEs, SMEs are often affected differently because of their size, and that their collaborators are often larger companies which demand things from them rather than the other way around. As this example shows, MEGATREND INVEST has some standards which IOSpect will have to live up to if they want to keep collaborating.

In comparison to how IOSpect mentions their investors, EG mentions their suppliers several times. In section 6.1 Internal CSR, we discussed how EG has standards that they want their suppliers to uphold, and in this section, we will elaborate on what that means for their CSR approach: "[...] which describes EG's corporate social responsibility requirements, and also applies to our suppliers."(App. 3.3.3, 36). Hence, EG has a lot of focus on the legislation and regulations they follow, and also mention their suppliers and that they expect them to live up to the standards as they do themselves. This focus is especially evident in EG's Code of Conduct which in itself might be more implicit CSR as EG mentions how they live up to current legislation, but adding the focus on suppliers makes it more explicit as EG wants to affect standards outside of their own organisation. Generally, it might not be good

for companies to work with suppliers that do not live up to legislation as it can have a negative impact on, for example, the company brand (Pedersen 2015, 7-9). But when EG so explicitly mentions their suppliers, they also take responsibility for their suppliers actions. This means that they make themselves bigger targets for negative press because it creates more targets for the press to hit, and some of those are out of their reach. At the same time, however, EG also tries to use this responsibility for their advantage. When they explicitly state that their suppliers meet the same requirements as them, they are trying to make themselves more favourable to customers and shareholders than their competitors are. This is due to these groups knowing that all levels of the EG supply-chain are meeting CSR requirements. Therefore, EG's communication becomes more explicit than if they had not mentioned the suppliers. Additionally, the focus on suppliers also shows that EG has alliances in order for their products to become better, but that they will not go into alliances with everyone. Thus, there are other aspects of business that are important for EG than just creating the services they provide, for example, human rights and anti-corruption. It is never mentioned if EG has suppliers in other countries than the ones they operate in, but even if they do not, EG still shows that they care about people and standards outside of their own organisation. It is not enough for EG that they treat their employees well, they also believe that their suppliers should, and with this approach, they might also be part of changing the general culture around, for example, employee treatment. As a result, EG provides their Code of Conduct to their suppliers (App. 3.3.3, 36). Similarly, Infor mentions that they also provide their Code of Ethics and Conduct to their suppliers, but opposite to EG, they appear to do it more rarely:

"From time to time, we may also share our code with nonemployees, contractors, suppliers, service providers and third-party intermediaries so that they better understand the principles that drive our business and our ethical standards."(App. 5, 7).

While this statement shows similarities between EG and Infor when it comes to their communication about their suppliers and other business partners, there is also a clear difference. First, Infor mentions their standards for their suppliers fewer times than EG does. The quote above is one of the only times, whereas EG mentions their suppliers several times in their Code of Conduct (App. 3.3.3). This gives the impression that Infor has fewer requirements for their business partners than EG does. This might not be the case but their minimal communication about it gives this impression. Second, Infor's communication about their standards differs from EG in the sense that they want to give their business partners an idea about Infor's own standards to make the business partners understand what it means for them and their company. In comparison, EG includes their suppliers in their own business operations, so that other external parties, for example, shareholders know what standards the suppliers have. Lastly, EG has a lot of focus on their suppliers, other

companies which are part of their supply-chain, but Infor includes several different business partners which are important for their business, and thus, does not only limit it to suppliers. This also shows that Infor is willing to enter into several different alliances to create better products, and a better company. This all leads to Infor being more implicit in their communication about their external partners than EG.

Like EG and Infor, Kanopi also mentions their external business partners: "Extending the circle, we have a community of vendors and partners who work with us to provide amazing hosting, multilingual services, and accessibility checks." (App. 3.5.3, 61). Kanopi's communication about their business partners differs from both EG and Infor as they refer to them more as partners, and talk about how they are also contributing with amazing and important jobs for Kanopi. This can be due to the size of Kanopi as they might be more dependent on having a good relationship with their partners than EG and Infor. As is the case with IOSpect and their investor, MEGATREND INVEST, Kanopi's business partners' might be bigger organisations which might not need Kanopi as much as the other way around or they provide a service that Kanopi is not able to get under the same circumstances elsewhere. Additionally, the quote shows that Kanopi is willing to make alliances with other companies in order for them to provide better products. For example, it does not seem impossible for Kanopi to be able to provide multilingual services but instead they chose to partner up with other companies to provide that service.

In terms of external business partners, IOSpect has slightly changed their focus on how they communicate CSR due to their newest investor which has changed their communication about their CSR initiatives to be more explicit. Likewise, EG is also more explicit in their communication as they take responsibility for their suppliers' actions, for example, in their Code of Conduct. Thus, there is a difference between the Danish companies and the American ones as they are not as explicit, and do not take responsibility in the same way. Instead, Kanopi and Infor are more vague in terms of the communication about their relationship with their business partners and what expectations they set for them.

Organisations do not only need to consider their external community in terms of their business partners and charitable actions. Another part of their external community is the environment, and no matter where the organisation is located, they will affect the environment to some extent. Therefore, we will look at the initiatives the companies have for the environment in the section below.

6.4 Environment

When analysing the four cases' environmental CSR, it makes sense to start with the foundation of the businesses. As covered previously, all four cases work with technology which makes them environmentally friendly in the sense that they do not have production: "As a software company, EG does not use chemicals and natural

resources, nor create waste on a large scale."(App. 4, 10). Thus, the companies do not have the same amount of waste as other companies of the same size in other industries. Even though it might not be something the other companies consider, or at least not mention as EG has, it still means that they do something good for the environment compared to other companies, and therefore, the companies in themselves are CSR initiatives. Because it is the foundation for the company, it also means that this smaller amount of waste is an implicit CSR approach. The companies have not chosen to reduce their waste, but are simply, in nature, less wasteful. Additionally, three of the companies, IOSpect, EG and Infor, all produce apps that can help the environment in additional ways: "A positive effect for the customers is a decreased use of paper."(App. 3.2.3, 23). The quote is from IOSpect, but also applies to the other companies as they also build software that makes it possible for consumers to lessen their paper waste. This contributes to the implicit CSR approach as reducing paper waste is an integrated part of doing the business for these companies, and thus, is not something they are doing voluntarily or in addition to their products. If the companies had been founded in order to lessen the paper waste in the world that would have created a different foundation than the ones the companies have now, and arguably, it would have made them more explicit. Furthermore, if they had been created with the purpose of helping the environment, they might have been social enterprises instead.

Outside of the foundation being environmentally friendly, the companies have different CSR initiatives to reduce their CSR emissions. All four cases mention sustainability and that they are working with it. However, not all of the companies' initiatives are equally pronounced. For example, Infor writes that: "It was also Infor's most successful effort yet to incorporate sustainability and social responsibility [...]"(App. 3.4.4, 47). The 'it' mentioned in the quote is Infor's 'Inforum' which is an annual event where their customers can meet Infor experts who can help them with products they have purchased or give presentations about how Infor's products have helped them grow their business (Infor 2021c; 2021d). Outside of the quote, it is further elaborated that Infor reduced waste, donated excess food and asked people to bring reusable water bottles (App. 3.4.4, 47-48). These things are all good initiatives and proves that Infor cares about reducing their waste, however, they also stand relatively alone when it comes to Infor's environmental efforts. Outside of information for this specific event, it was difficult to find information about what Infor does for the environment, and while that does not mean that they do not do anything, it also becomes hard to determine it. Arguably, this means that if Infor does have a lot of initiatives for the environment, they are very implicit in their approach as it is not something they brand themselves on. However, with the given information, the approach seems more explicit as the small efforts were communicated, and leaves the impression that if Infor did have more initiatives they would promote them.

On the other end, EG is very communicative about their environmental initiatives,

for example, each year, they create a Global Compact report which discusses their CSR initiatives in relation to the SDGs. Moreover, EG has set a goal of becoming climate neutral: "The ambition about being climate neutral in 2030 make large demands to our consumption and choice of suppliers." (App. 3.3.7 39). EG setting this goal shows their explicit approach to environmental CSR. They are doing more than what is expected from society in order for them to become environmentally friendly and to show the way for other companies. As they also mention in the quote, if they want to reach the goal, they also have to set other standards for their decisions and actions. Thereby, they have also set requirements for themselves that go further than what society would expect, but also what might be considered the norm for them. EG has several different initiatives to meet their goals. One of them being that they have changed all of their energy to sustainable energy (App. 3.3.7, 39-40), but they have also changed their company car policy: "To decrease the environmental impact, EG has changed its company car policy so that all of EG's company car in Scandinavia should be hybrid or electric cars in the future." (App. 3.3.8, 40). Thus, EG is explicit in their CSR approach because they are creating, or in this case changing, their policies to be more eco-friendly - and they are doing that on a voluntary basis in order for them to reach their goal about being climate neutral in 2030. The project also shows the commitment EG has to their goal, as changing all company cars is not an easy or cheap task, and thus, they are willing to invest a lot in reaching the goal. An aspect of this policy, which is not evident in the quote, is that the employees are given the option to choose an eco-friendly car, but they are also able to choose a car which is not (App. 3.3.8, 40). Essentially, this means that all EG's company cars might not actually become eco-friendly even if that is what the policy entails. Thus, EG lets the change depend on the employees and their willingness to adopt the policy.

EG is not the only company which encourages their employees to take action by making changes to improve the company's CSR – Infor does the same. The car policy initiative can be compared to one of the initiatives from Infor's Inforum: "Attendees were encouraged to bring their own reusable water bottle, and many did." (App. 3.4.4, 48). Thus, Infor tries to make their events more sustainable, but ultimately, it is dependent on the employees who have to take responsibility to ensure that Infor meets their goal. So, it is a good thing that Infor is trying to reduce their use of bottled water, but there might be other ways to ensure that people could drink water without them having to bring their own bottle. With these initiatives, both Infor and EG give the responsibility to their employees when it comes to the initiatives. While this gives the employees the opportunity to feel like they are actually doing something actively, and voluntarily, to better the environment, it can also make the companies less sustainable. These recommendations can end up with being nothing if the employees are not willing to do it, and thus, the companies can end up not having done anything after all.

In terms of implicit and explicit, the transfer of responsibility also gives a perspective

on the employees' engagement. Even though the effect of the initiatives vary in degree, from reusable water bottles to eco-friendly cars, they are both explicit strategies as they are initiatives the companies voluntarily do to improve their CSR. With these initiatives being voluntary for the employees, it also shows their commitment to CSR. The employees that engage and bring a bottle or choose an eco-friendly car are voluntarily, and thus, explicitly, engaging with the CSR strategy of the company. However, because it is not mandatory, whether employees will do it or not depends on their own personal values and beliefs. Arguably, this means that the employees are implicit in their choice about the companies' explicit CSR approach. Furthermore, it could also show that the companies are not as attached to the improvements of their CSR strategies as it is optional for the employees whether or not they want to utilise the opportunities. Hence, it looks good that they add these initiatives to their CSR strategies, but if they do not succeed with them, they can 'blame' their employees for not taking enough part in the company's CSR, rather than it being the organisation that just has not implemented their initiatives well enough. Regarding the environmental CSR, EG has an explicit approach while IOSpect presents itself as a more complex case in terms of the implicit and explicit approaches. Just like EG, they have used the SDGs as a part of their CSR strategy:

"A collaboration between the consultancy Thybo & Co has given the Thisted-based company IOSpect, which develops software for mobile devices, a new green profile, and a tool to follow their own efforts and reduce some of the negative consequences from having a company that develops apps." (App. 3.2.6, 31).

In collaboration with another local company, IOSpect has made a sustainability report focusing on how their company and initiatives relate to the SDGs. Therefore, IOSpect has also changed their CSR strategy to be more explicit. As the quote shows, the report both covers the positive CSR initiatives IOSpect has, but also the problems that are created because they work in the tech industry. One of the initiatives mentioned in the report is that they offer green energy as a part of their app: "When we choose that it is green wind power we offer in Domuspect, it is because we take a stance! (App. 3.2.7, 32). The quote shows the more explicit approach IOSpect has in their external communication about CSR, as they focus on the voluntary decision they have made about green energy. When they say that they 'take a stance', it indicates that they believe others do not, and thus, they use it to differentiate themselves from similar companies. Arguably, this is a sign of markets in terms of Organisation of the Market Processes as it shows that IOSpect is trying to diversify themselves from their competitors. However, it could also be another example of an alliance IOSpect has entered into as the green energy is provided by the company SEF Energi (App. 3.2.7, 31). The alliance between IOSpect and SEF Energi shows that IOSpect is collaborating with other companies to improve

their products for their customers, and thus, that they believe working with other organisations will be of benefit.

Therefore, the communication IOSpect has about CSR shows a more explicit approach, but when interviewing both the CEO and the employee, it gives another perspective on their environmental initiatives than a sustainability report might show. We have already covered how IOSpect has been affected by their investor which focuses more on sustainability, and has encouraged more focus on CSR from IOSpect. Even if IOSpect did not make the sustainability report because of the investments, they are focused on how the report can be positive in their relationship to their investor (App. 3.2.1, 13). Therefore, the initiatives does not necessarily come from the report as the employee says:

"I was the one who said that I thought it would be a good idea to control our consumption - in the form of computers that were just running because people were 'I do not work anymore, so now I am leaving'." (App. 3.2.2, 19).

In the interview, the employee explains that turning the computers off when leaving for the day is his idea because he believes that having them run overnight is an unnecessary waste. Therefore, the initiative, while covered explicitly in the report, actually comes from an employee's own values and belief in what is the 'right thing to do', and thus, is more implicit. This correlates with how the CEO explained that CSR initiatives come because it seems right for him or the employees. Thus, turning off the computers is not a part of an overall strategy for the company to become more sustainable. Additionally, it is worth noticing that the sustainability report cannot be found on their website, and instead has to be found through the collaboration company's website. This also shows that IOSpect is not as interested in their report, as they could have been, and evidently not as much as EG is. Regarding the report, the CEO also says that:

"Previously, we have not focused on our sustainability report. It has been implicit that we used LED bulbs because they were better for the environment [...] and because they give a better bottom line." (App. 3.2.1, 8).

Meaning that, according to the CEO himself, the CSR approach has been implicit and has come from their own values. Thus, the report was not the reason for their initiatives, but rather, they have implemented small initiatives where they felt like they could make a difference - both in terms of the environment and themselves. While this does not mean that the approach is not explicit due to the report, it creates a paradox in the theory: if the initiatives come from implicit values, but are communicated explicitly, then which approach has the company

taken? Matten and Moon do not give the answer to this paradox, as they say that both intent and communication are indicators of the approach. Therefore, IOSpect's intent and communication actually contradicts each other when determining the approach. Furthermore, the quote focuses on another perspective, as the CEO mentions a different motivation for the initiatives, namely, the bottom line. These small initiatives might reduce their CO2 emissions, but they are also easy ways for the company to save some money. Opposite, it is mentioned in relation to EG that changing to green energy will be more costly but worth it to reach their goal (App. 3.3.7, 39). This shows the difference money makes for the two companies, as the SME sees these initiatives as a way to save money, where the large company sees an expense they deem worth it for other reasons. It also shows a possible limitation for SMEs in general. If changing to more eco-friendly power is more costly, it will be much harder for them to invest in because their budget is much smaller, and green energy will most likely not be more important than, for example, having an extra employee. This might also be the reason that there are similarities between the initiatives that IOSpect has, and the ones the other SME Kanopi would do if they had a central office:

"If we had a physical office, we would do company recycling, energy savings, etc to offset using those resources. As a remote agency, we are ecofriendly by design, as we neither have a central office, nor are we engaged in a lot of travel."(App. 3.5.6, 64).

Even though our knowledge about IOSpect's initiatives are more concrete and Kanopi more general, it still gives the impression of smaller initiatives which are more connected to the everyday life of the employees rather than large goal-oriented initiatives. These initiatives would be categorised as implicit approaches because they are natural initiatives coming from the leaders or employees' values. However, as Kanopi does not have a central office, their approach is more implicit because being a remote company is part of the foundation. Being remote is not something Kanopi has done in order for them to become more environmentally friendly, rather it is another positive outcome of the way they have chosen to organise the company. Aside from the company being remote, Kanopi has little information about what they do for the environment or what specific sustainability initiatives they have. Thus, their communication is very much focused on how sustainability is a part of the company's DNA. This can be related to how Infor was also implicit in their communication about environmentally friendly initiatives as the information is rather limited.

However, the environment might be more important in Denmark than in the US, and this can be an additional reason for why the US companies have less information about their environmentally focused initiatives than the Danish companies. While that does not change that Infor and Kanopi are more implicit in their communication of environmental CSR compared to EG, and to some extent IOSpect, it might

explain a different reason for that than a chosen CSR approach. In comparison, we previously argued that diversity might be more important in the US than in Denmark. This is an interesting point when using Matten and Moon's framework as they do not mention that different aspects of CSR might have different focus in different countries, and as a result, might need different approaches. Moreover, the difference between the countries can maybe be seen as IOspect seems to have been more affected by their investors than Infor has by Koch Industries that has acquired them (Infor 2020). On Koch Industries' front page, it shows that they have a lot of initiatives and brand themselves on CSR (Koch Industries 2021). Comparing our cases, IOspect seems to have been affected much more by the investment than Infor has by the acquisition - at least in terms of their CSR. Although Infor has been affected more in the nature of the firm, the investment might have been more vital for IOspect. Additionally, the differences can be a result of the reasoning for the investment and the acquisition, as IOspect was invested in due to their sustainable business idea. Therefore, CSR was a focal point for the investment, and it is not strange that MEGATREND INVEST expects more CSR focus from IOspect than Koch Industries might do from Infor. Lastly, there is also a difference to be found between the Danish companies, while EG focuses on solely using green energy and changing all of their company cars, IOspect has focused on smaller initiatives that are easier to implement and which can make a difference for the company as well in terms of decreasing their power budget.

Throughout all four themes, we have explained whether the organisations have implicit or explicit approaches to each theme and why. However, we will also take a look on their overall communication and determine whether they are more implicit or explicit in their communication about CSR on a general basis in the section below.

6.5 Communication

As mentioned in section 5.2.2.1 Description of the interviews, the IOspect employee did not know exactly what the term CSR covered which might affect the way that they communicate about it, but it can also have been affected by their communication. This can be seen in the following quote: "[...] we are a "green" company or what you call it. So, there are some countries that prefer them to companies that are polluters." (App. 3.2.2, 20). The quote exemplifies that the way they communicate about CSR is not by using official terminology but rather in their own words. For example, the employee uses the Danish word "miljøsvin" (polluter) which is a word used mostly in everyday language, and if they had been talking about CSR in more corporate terms, they probably would have used other words to describe organisations that pollute the environment. Moreover, the quote shows that the employee still appears to be unsure whether or not they actually are a sustainable company although they have their sustainability report, and that they have received

an investment due to them being a sustainable company. This is emphasised by the employee making quotation marks when saying "green" which shows the lack of awareness the employee has about CSR and how IOSpect's initiatives relate to it. This further emphasises that their approach to CSR is more implicit because it is not about official policies and voluntary projects, but about their values and what they believe is the right way to run a company. This is also seen in a quote from the CEO:

"I think we have done it subconsciously. When you look back at what we have done previously, and what I have heard [...], we might have done relatively much, but it has been subconsciously. I think the mentality in the company is like that." (App. 3.2.1, 7).

Their lack of knowledge about CSR emphasises the CEO's statement about implementing CSR initiatives that are natural for the organisation and that makes sense for it. Thus, they have not used a lot of time strategically considering which initiatives they should implement or how to do it, but rather just followed their values. Therefore, the sustainability report could have helped them learn about how their initiatives are CSR and how they have a positive effect in society instead of it being created for external promotion. It also shows that the company has not changed their focus as they are not doing these things to make the organisation look good externally, but rather, they are doing it to create a nice working environment for their employees so that they enjoy going to work every day. This can be related to the CEO stating that "The company is me." (App. 3.2.1, 9) which shows that the organisation is not going to implement any new initiatives unless the CEO believes that the organisation, and its employees, can benefit from it. The main goal the CEO has for new initiatives is making his employees happy to work at the company, and therefore, the initiatives he chooses to implement has that focus.

Furthermore, seeing as the primary focus for IOSpect and their CSR is internal, it makes sense that there is not a lot of communication about the initiatives on the company's website. It is a good thing that they focus on the internal environment, but it might not make sense to inform the customers about these initiatives as they have no effect for them. However, the internal focus can still affect the communication about the company through the employees: "[...] if they like working here, they will speak positively about us [...]." (App. 3.2.1, 14). When the CEO focuses on treating the employees well, it is also with the agenda that if he does so, the employees are more likely to speak in favour of the company externally. Thus, it can become easier for them to hire new employees due to a good reputation. This correlates with the previously mentioned inside-out communication approach where the employees are vital for the communication (Morsing, Schultz, and Nielsen 2008). Therefore, the CEO also wants a more implicit branding of the company as he wants the employees to say that the company is a good workplace rather than the

company doing it themselves. This can also affect the lack of communication about general CSR on their websites as this is not the way the CEO wants to promote the company's initiatives. A similar approach to communication about the company is seen from Infor which encourages its employees to become brand ambassadors who promote the company on their own social media (App. 5, 23). Although Infor's encouragement comes from an official policy, and IOSpect's is a wish from the CEO, it is an interesting comparison between the two companies.

Despite their primarily internal focus, IOSpect communicates a different focus on CSR externally which they, for example, state like this: "Now we have taken a green stance!" (App. 3.2.7, 31). Externally, IOSpect's focus on CSR appears to be sustainability-minded which does not correlate with the CEO's focus on the employees. This, and the employee's remark about sustainable businesses being favoured, shows that IOSpect is aware of and willing to use their more sustainable product as an external branding opportunity even if their focus is more on the employees. The more sustainable CSR focus externally might also be due to the higher focus on the environment that exists in Denmark compared to other countries (State of Green 2020). Hence, it might be difficult for IOSpect to argue that it is not a positive thing for the environment to use less paper or use green energy, and thus, it might be natural to communicate these things even if IOSpect does not have the sustainable focus themselves. This relates to Matten and Moon's framework about the political systems as the Danish government focuses on green energy (Regeringen 2019), and therefore, it might influence companies like IOSpect to also focus on this because there is some kind of expectation that organisations have to take some kind of responsibility for green energy.

Similarly to IOSpect, EG's external communication has much more focus on their external initiatives, however, even though there is less information about their internal initiatives, it is not non-existing: "We comply with all national laws governing the workforce in the geographies where we operate." (App. 3.3.3, 36). As exemplified in the quote, and especially seen in the Code of Conduct, EG focuses a lot on complying with regulations when it comes to their employees. For example, this includes health and safety and child labour. This communication is more implicit as their focus is on upholding the laws where they operate, but it also leaves the reader more unsure about what they are actually doing to make their workplace better. While not using child labour is positive, it does not portray EG as an extraordinary place to work in a country like Denmark where not using child labour is given. Generally, the communication from EG is mostly implicit when they mention that they are complying with national laws as most of their CSR communication is connected to the UN Global Compact and the 17 SDGs:

"EG A/S reaffirms its support of the ten principles of the United Nations Global Compact in the areas of human rights, labor, environment, and anti-corruption, and we acknowledge and respect the UN Global Goals

for Sustainable Development."(App. 4, 3).

As can be seen in the quote, EG has much focus on the UN's principles and regulations and uses them as a guideline in their CSR communication. The first thought might be that using UN's principles as a guideline is implicit CSR as the company then follows guidelines given by other organisations rather than creating their own strategy and projects. However, creating, or reorganising, a company's CSR strategy around Global Compact is more a sign of the opposite approach. This is due to the strategy becoming more structured and deliberate rather than natural and a part of the company's understanding of what is right and wrong. For example, a company might choose to create initiatives they would not otherwise have in order to meet more SDGs. Whether EG has created their CSR strategies after the Global Compact, or they simply reorganised it, is unknown, but on their website there is no information about CSR prior to their first Global Compact report in 2016. Either way, this indicates that EG has built their CSR strategy around it, and thus, making both the strategy and the communication explicit.

EG's explicit CSR approach might be due to their belief that they, as a company, have to make an effort for the environment, and that they have to show other organisations how it can be done. For example, they state that "Companies like EG"(App. 3.3.6, 38) should take action, and thus, they take the responsibility for the environment on their shoulders. Therefore, the explicit approach might be a way for them to exemplify how other organisations can take action and help the environment. However, the reason that they feel like they should help the environment could be because they are aware of the effect they, as a company, have on the environment: "[...] not least seen in the light of the need for us, as a tech-company, to find a way where we can be a part of reducing the CO2-emissions [...]"(App. 3.3.4, 38). Again, this quote shows that they feel a certain responsibility for the effect they have on the environment because as a software company, they do affect the environment. As a tech-company, they use a lot of resources in order to run their company in the form of, for example, internet and power, but their products also affect the environment when their customers use them. However, the quote could also show that EG sees themselves as a company that would actually be able to help find a solution on how to decrease the CO2-emissions, and thus, if they do believe they could have a solution for that, it is understandable and important that they take responsibility. Additionally, the communication about their initiatives that relates to the environment, for example, changing their car policy and utilising green energy, is very specific and they do have a lot of information available about it. Opposite, they are less specific when they mention which initiatives they have internally that benefit their employees, and there is less information available on the topic. This emphasises that EG is proud of the environmental initiatives they have implemented as they want to share a lot of information about it, and maybe they would like some acknowledgement for their efforts.

In the case of Infor, there are not many examples of implicit CSR, for example, in their Code of Ethics and Conduct, they mention the US legislation: "Infor's approach is simple: the company will comply with all applicable laws and regulations." (App. 5, 13). Thus, complying with the laws and regulations is an implicit approach as Infor does not take a stand on anything specific, but rather, they just do what they have to do. Infor and EG are both quite implicit in their code of conducts as this is the only time that the two companies mention following laws and regulations. Furthermore, it is only the two large organisations that have created codes of conduct which might be due to there being more public focus on whether or not large companies follow legislation. Although Infor is implicit in their Code of Ethics and Conduct as they mention that they are following the law, their primary approach correlates quite well with the description that Matten and Moon makes about how American companies approach CSR. According to Matten and Moon, American companies are much more explicit in their approach to CSR than European countries are. As we have covered previously, Infor has several official programs as a part of their CSR strategy, for example, the Infor Education Alliances Program and "Women's Infor Network (WIN)" (App. 3.4.3, 45). The programs themselves show Infor's explicit approach through the intent, but also shows their more explicit approach to communication. Giving their women's program the name "Women's Infor Network" rather than, for example, "Infor's Women Network" indicates that they have had the abbreviation in mind when they chose it. Arguably, 'WIN' is easier to pronounce than 'IWN' would be, but it is still noteworthy that they went for a name that could be abbreviated to WIN because for whom is this a win? Infor would probably argue that it is a win for the women because they have a community at the workplace in an industry that is otherwise rather male dominated (App. 3.4.2, 45). However, it is also a win for Infor as they can use the women's program as a means of marketing themselves when they need to employ more people because women might choose Infor over other organisations due to the program.

There are other instances in Infor's communication that are also rather explicit: "We're socially responsible. [...] our sense of community helps form bonds with customers, partners, and colleagues around the globe." (App. 3.4.2, 44). Stating that they are 'socially responsible' it draws attention to Infor's CSR initiatives as they ought to have at least some initiatives in order to be socially responsible. Declaring themselves as socially responsible is rather explicit because they create a standard for themselves that society might not have otherwise. Other than WIN, Infor is quite explicit in their communication about being a racially diverse workplace. For example, they also explicitly mention that 33% of their US executive committee members are ethnic minorities (App. 3.4.2, 43). This shows that there are some aspects of CSR that Infor uses to brand themselves with, even if they generally do not communicate CSR directly. Hence, Infor are explicit in their CSR communication. However, when comparing them to EG, Infor seems much less explicit in their communication about CSR because they do not have any official CSR reports or statements and they hardly use any official terminology about CSR. While this

does not change their CSR approach from explicit, they are still less explicit in their communication than the other large company case. In addition, when comparing Infor and IOSpect, it shows two companies that might have somewhat the same view on CSR communication. While their approaches internally are on each end of the scale, the communication about CSR indicates that it might not be as important to them externally as it is internally.

Kanopi's communication approach is a little harder to place because the amount of communication specifically about CSR is rather limited. The lack of communication about initiatives is in itself not a determiner for either the implicit or explicit approach, as more communication does not necessarily mean more explicit. Some parts of their communication show their more implicit approach, for example: "[...] I was working on the side for nonprofit and social good clients." (App. 3.5.4, 62). In the quote the founder of Kanopi talks about how just after she founded Kanopi as a side job, she mostly worked for nonprofit clients. This shows that the company is founded on the belief that helping other people is the right thing to do. While the foundation does not directly say much about the communication of CSR, it still shows that the founder finds the implicit approach and motivation important for the company, even after it is no longer a side job, and thus, it becomes a part of the branding of the company. Another essential part of Kanopi's communication is the comparison to treehouses which the founder loves and views as a part of the founding process of the company:

"[...] both treehouses and websites are sustainable ecosystems under a larger canopy: both have beautiful architecture, can be simple or complex, are customizable within their landscape, have strong foundations, need to accommodate constant growth and change, and are limited only by creativity." (App. 3.5.4, 62).

The way that the founder compares and describes treehouses and websites as something similar emphasises the foundation on which she founded the organisation. Generally, the founder uses words that would describe nature such as "landscape" and "ecosystem" to describe the company which can give a reader the first impression that the organisation has a lot of focus on sustainability, and thus, is quite sustainable as a company. They do have CSR initiatives but the use of sustainability buzzwords that have double-meaning on every single page somewhat convince the reader that they are a very sustainable company. This makes the communication explicit, but also, it can come off a bit hollow, as there are very few specific details about what they do, or how they are different from other companies doing the same thing. So, intentional or not, the organisation's way of communicating makes them seem more sustainable than they might be in reality. This does not mean that Kanopi is not sustainable at all, as the CEO states that the organisation is sustainable due to the remote offices (App. 3.5.2, 57), but although it

might be more sustainable than having an actual office, they cannot evade all kinds of pollution. Therefore, it can come off as their own belief rather than an actual fact. However, the comparison to treehouses also helps paint a picture of the company. The comparison portrays the company's values and how they believe websites are unique - just like treehouses. This might be a good thing when customers look at their website as customers want to work with organisations that understand their uniqueness and specific needs.

The two American companies, Infor and Kanopi, communicate the least about specific CSR initiatives. However, they are still relatively explicit in their communication. In regards to the SMEs, Kanopi and IOSpect use very different approaches as Kanopi emphasises CSR terminology, such as sustainability, and thus, brands themselves as eco-friendly, while IOSpect mostly communicate specific environmental initiatives. Relating EG to Matten and Moon's framework, it is actually the company that is most explicit in their communication style, as they promote CSR projects, have a CSR report and use official terminology. In comparison, the company that in accordance to Matten and Moon's framework, Infor, should be most explicit has a lot less official CSR communication which makes them less explicit than their Danish counterpart even if their intent is not. Considering the industry that the companies are in, they are not as focused on CSR as they could be, and this also shows in their communication about the topic. For example, none of the organisations mention sustainability on their front pages which could have been an obvious branding choice seeing as the tech industry does not create waste in the same manner as is the case in other industries.

Discussion 7

In this chapter, we will discuss different aspects of the project. First, we will discuss how explicit or implicit the organisations are, as well as we will mention implications of the theory. Second, we will discuss how the size and location of the organisation affects their approach to CSR.

Before starting the analysis and based on the points from Matten and Moon's framework, we believed that on a scale from most implicit to most explicit, IOSpect would be most implicit and Infor most explicit, with EG and Kanopi somewhere in the middle of the two. This is because in Matten and Moon's framework, the country of origin was a factor, and thus, we assumed Infor and Kanopi would be more explicit while EG and IOSpect would be more implicit. Then, taking the size of the companies into account, we assumed that IOSpect and Kanopi would be more implicit than their larger counterparts. This is mostly due to how CSR is more tailored to large companies, and thus, the SMEs would not have the same amount of initiatives, or communication about it, because they would not have finances or they would not want to affiliate themselves with CSR as previous research showed was often the case (Jenkins 2004; Murillo and Lozano 2006).

When we started analysing, however, we soon realised that this was not the case. This is mostly because EG is the most explicit case. This is mainly due to their communication about CSR as their projects and programs mostly align with those of Infor's. However, as mentioned above, EG seems more structured in their CSR strategy because they use official terminology, they are the only ones that have a CSR page and all of their initiatives seem to be used to meet as many SDGs as possible. While they still mention upholding the law, there is no doubt that EG has chosen to be very explicit in their CSR. If we continue with the idea of an implicit-explicit scale, Infor would not be far from EG, but still not as explicit as they do not have any official CSR documents, such as a CSR profile, nor do they have a CSR page on their website. They do, however, have multiple programs which they use to brand themselves in terms of, for example, diversity such as their women's program. This shows that although Infor does not call all of these initiatives CSR, they are still voluntary programs the company uses to create a better workplace for their employees. The way they distinguish themselves most from EG is the lack of official CSR language. As mentioned, EG has their Global Compact report which is written in official terminology whereas Infor uses their own corporate language. Therefore, they also seem more implicit than EG because their communication about CSR is

more implicit and does not seem structured or strategic.

This leads to the next company on the scale, namely, Kanopi which uses CSR, and most importantly, sustainability, very strategically in their communication, but lacks more in initiatives. They do communicate a bit about some initiatives they have for the employees, such as gathering all of the employees for the first time, and that they are donating time and money to projects they believe in. But other than that, they do not mention much about their CSR initiatives on the website. Furthermore, their communication about CSR is very explicit as they use a lot of words that are usually connected to sustainability. Based on this, their approach is more on the explicit side of the scale than the implicit which leads on to the least explicit, and thus, most implicit, company which is IOSpect. There are aspects of their CSR that show the explicit approach such as their sustainability report based on the UN's 17 SDGs or their focus on green energy. However, mostly, their approach to CSR is very implicit because they do not have a strategy for their CSR, rather, they are just doing what seems natural, and if the sustainable option is the cheapest, they will go with that option. Furthermore, most of the initiatives they have are implicit, and are implemented because it is something that the CEO would like in his work life which emphasises the CEO's values. This means that IOSpect is the only of the cases that has a more implicit than explicit approach, but it is also the only one that aligns with our initial assumption of the approaches. Arguably, Kanopi being in the 'middle of the scale' is also as we assumed prior to the analysis. However, we believed that their approach would differ a lot more from Infor's and that the approach would be more implicit than it is.

As mentioned in the analysis, IOSpect is an interesting case in terms of Matten and Moon's framework because their internal and external CSR does not seem to align. In section 4.1.3 Approach, we covered that Matten and Moon state that the differences between implicit and explicit can be seen through the organisations' communication and intent. Throughout the analysis, and especially with IOSpect, this has proven itself to be harder to distinguish. IOSpect is implicit in their intent as their initiatives come from a belief of what is right, and often comes down to what the CEO believes is right for the company and its employees, but their communication is much more explicit due to the sustainability report. Not only does this show the difference between the internal and the external use and importance of CSR, it also shows that it is hard to determine the approach through Matten and Moon's framework. Another example might also be Infor's less explicit communication where they do not mention the term CSR or have an organised communication around their initiatives, but their intent is clearly explicit with voluntary projects and programs. Some might argue that if the communication is explicit, the approach is also so, but Matten and Moon explicitly state that the intent is also important for the approach, and therefore, one cannot conclude that explicit communication with certainty means an explicit approach. One way to prevent this issue in the theory could be to differentiate between the two differences, thus having both

implicit intent and communication and explicit communication and intent. This would create four possible approaches for companies to have: implicit intent - implicit communication / implicit intent - explicit communication / explicit intent - implicit communication / explicit intent - explicit communication. While this might defy the meaning of the framework, as the distinction between implicit and explicit becomes more ambiguous, it will also make it possible to get a better understanding of a company's CSR, and it might give a better insight into patterns about which kind of companies use which kind of approach. Whether or not this would make sense in an actual analysis is unknown, as no test of the idea has been made. However, as we have experienced difficulty with applying the theory to our empirical data in practice, we believe that this is an idea that might make it easier if the theory were to be applied to another set of empirical data in the future.

In the second section of their article, Matten and Moon also proposes a framework that specifically analyses why explicit CSR is becoming increasingly popular in Europe (Matten and Moon 2008, 412). As we have already mentioned, we have chosen not to use this framework as it focuses more on changes for CSR strategies rather than what approaches companies are using, and thus, it will not be helpful to answer the problem statement. When we bring it out now anyways, it is due to EG, perhaps surprisingly, being the most explicit company. Matten and Moon mention three aspects that can affect why European companies are becoming more explicit in their approach, and while we do not know the processes or changes that EG has made regarding their CSR strategy, there are still overlapping points. For example, Matten and Moon explicitly mention the UN Global Compact in relation to their term 'mimetic processes' which covers the companies' use of 'best practice' in an uncertain business climate (Matten and Moon 2008, 412). This could mean that EG has created the Global Compact not to stand out compared to their competitors but to actually do the opposite. If EG uses the Global Compact to guide their CSR policies, they perhaps feel more sure that they are doing the 'right thing', and they are associated with many other companies doing the exact same thing (Scott and McGill 2020). Therefore, EG might create a stronger certainty around themselves and their CSR if they choose to create a strategy and communicate about it.

Moreover, if a company is more implicit in their CSR, it could seem like they are doing the bare minimum. If they are not going beyond the laws and regulations, stakeholders might think that they are not doing enough for their employees, the environment and so on. Therefore, the use of more explicit communication, and approaches, might ensure that they are not being labelled as less socially responsible than oversea competitors with laws that are less comprehensive. This also leads to the question of whether or not the framework is still applicable. If Matten and Moon in 2008 already noticed movements for differences in the CSR approaches in Europe - and that they would become increasingly like the US approach - even bigger changes might have happened since. CSR as a field, and as a public focus point, has grown over the past years (Kolk 2016), and therefore, companies in Europe might

have changed their perspective on CSR - even if the foundation for being implicit is still intact. It does not mean that the framework does not provide an interesting perspective on the CSR strategies, generally and with country-comparisons, but it might be possible to improve the framework to make it fit better to the current CSR field. For example, CSR has become something companies to a much greater extent use to promote themselves (Lunenberg, Gosselt, and De Jong 2016), and therefore, companies that does not actively and explicitly communicate, for example, their employee's benefits might be seen as a company that does not care about their employees because people are unaware that those benefits are covered differently.

Another interesting point about the framework is that Matten and Moon say that the implicit approach is often a part of the company's DNA and what they believe is the right way to drive a business. But does this mean that initiatives can change over time? Let us use the example of EG's company cars. Right now, it is an explicit initiative in which they have actively chosen to become more eco-friendly. If we then imagine ten years ahead, when all company cars are eco-friendly and have been so for the past seven years. One of the employees is getting a new car, and, of course, chooses the electric car because that is what you do at EG. They no longer communicate about the ten years old initiative because it is no longer relevant to do so. If EG no longer communicates it and it no longer is a question for the employees, has the initiative's approach then changed? The CEO of EG actually touches upon this aspect through the perspective of the company when he says that: "We have made good progress on our CSR initiatives and it is becoming more and more an integrated part of the way we work." (App. 3.3.5, 38). Thus, the initiatives that EG implements to make them more sustainable, diverse, or something third is done for them to become better in terms of CSR, but they are also supposed to become an integrated part of the company in the future. With the quote, the CEO is saying that he wants these initiatives to become implicit and a natural part of the way they run the company.

Presumably, most implicit initiatives, even those coming from outside factors, have once been more explicit as everything is a process. As every person grows and changes, so do companies, and everyone becomes cleverer as time passes, and most implicit CSR initiatives must have been something someone somewhere implemented voluntarily to better the employees' conditions or help the environment. This correlates with our chosen philosophy of science, social constructivism, as it is a social construct what people in Denmark view as a natural thing to do, as well as it is a social construct what Americans view as a natural thing to do. However, seeing as the inhabitants in Denmark and the US live in different realities, they will have different views on what is natural and what should be expected of a company in terms of initiatives and how they treat their employees. Furthermore, the implicit and explicit approaches are also social constructs, and so, if, to use the example from above, EG perceives their initiatives, which are new at the time being, as implicit in 10 years because choosing an electric car is the right thing to do, then the approach

has changed because their perception of what is natural to do has changed.

In our definition of external CSR in section 3.1 Corporate Social Responsibility, we explicitly mention customers as stakeholders the company can have CSR initiatives for. However, when doing the analysis, we became increasingly unsure about what initiatives would actually be CSR for the customers. For example, our cases all provide services for customers that will help their life become easier, but is that enough for it to be considered CSR? If it is, then most companies must perform CSR for their customers, as creating value for them is their main goal, and that would give credit where credit might not be due, as companies with no CSR initiatives and no wish for CSR could be considered so, and that seems illogical. Another perspective might be giving customers a CSR-minded solution as part of their product – either voluntary or mandatory. For example, it could be sustainable, like IOSpect’s green energy initiative, or it could be charitable. This would make the customers better citizens through their product use, and it would help the CSR initiative the company wants. However, it could also be argued that this would not be very CSR-minded for the customers, but instead for the environment or the charitable donations, and it may in the end bring more focus on what the company is doing rather than the customers.

Letting the customer choose between a more CSR-friendly and less CSR-friendly option also adds another perspective for the company in a similar way as when EG and Infor let their employees be in charge of whether CSR initiatives are successful. For example, if IOSpect made their green energy one out of two or more options, rather than it being the only one, customers might choose not to use the green energy, but instead go with the less eco-friendly option which would make the initiative rather useless. Therefore, we can also argue that for the CSR strategies to be successful, a company’s stakeholders also need to be willing to support it. Thus, if customers chose the least CSR-friendly, the need for the CSR-friendly one will then be unnecessary for the company to produce, and thus, they might stop doing so. Similarly to giving customers the opportunity to choose a more CSR-minded option with their product, it could be argued that only products or services that in nature are CSR-friendly are the only option for organisations to do CSR for their customers. The same argument could be used that it still would be less about the customer and more about the organisation, but it might also be slightly different because these products and services then make the consumers make a more conscious choice. A completely different perspective might also be that CSR for customers is when the company is doing something extra for them. For example, have events to entertain them or write blog posts about how to be more eco-friendly like Kanopi. However, some customers might not even be interested in this kind of initiatives, and thus, it might be a waste of time for the organisation to encourage people to take action if they have the opportunity to force them to take action - for example, by only providing a CSR-minded product instead of giving the customers an option to choose.

7.1 Size and Location

In this section, we will discuss how the size and location of the four organisations affect their approach to CSR.

Location can affect an organisation's approach to CSR as some countries have more restrictive legislation than other countries which means that initiatives that are implicit in one country might be explicit in another. As mentioned in the analysis, EG mentions that they are following the laws and regulations which makes their approach more implicit, but they do not mention whether they follow the legislation in each country or if they have chosen to use one specific country's legislation for the whole organisation. Thus, if a stakeholder assumes that they are following the legislation in different countries, it might not sound as though they are doing very much for the employees in the country which has the least restrictive legislation. Opposite, it could also be interpreted as though they use the Danish legislation, seeing as it is a Danish company, as a standard for the whole organisation, and thus, they might treat their employees in other countries better than their Danish employees in the sense that they are doing more for them than their respective legislation requires. However, in the case that they follow the Danish legislation in other countries, do they become more explicit in their approach in that country because they are doing more than that specific law is demanding of the company? Whether it is implicit or explicit depends on the way that EG goes about doing it. If it is just a matter of course that their employees in all countries should have the same conditions, their approach is implicit, but if they were to brand themselves as a company who goes beyond the law for the employees in a specific country, their approach would be explicit.

In addition to this, the political systems in different countries might affect what different parts of CSR organisations focus on. For example, in Denmark, the government focuses on green energy and sustainability (Regeringen 2019), and thus, that could be an explanation for why the Danish companies are more focused on sustainability than their American counterparts. In the US, however, they are more focused on diversity which could be a result of there being more systemic racism (Vaughn and Elam 2021). Another thing regarding diversity in the US, is the focus on veterans which is something Infor mentions (App. 3.2.2), and thus, it might be more natural for American companies to focus on diversity due to their cultural system than it is for their Danish counterparts. The difference in which CSR initiatives are important in different parts of the world poses an implication in the theory. Matten and Moon does not take the differences in, for example, political systems into consideration which might make different aspects of CSR important for the organisations in different countries. However, when they do not distinguish between the importance of different aspects of CSR, it can affect the outcome of the analysis. For example, IOSpect has an implicit approach to CSR because they have initiatives for green energy, but seeing as this is a focus point in the political

climate in Denmark, it makes sense that IOSpect is focusing on it as well. This means that following the theory, IOSpect becomes more explicit in their approach because Matten and Moon does not go into detail about how different focuses might affect the approach to CSR. Additionally, it might be beneficial for the framework because the differences are so clearly distinguished between the countries. EG and IOSpect have a lot more focus on the environment, whereas Infor and Kanopi have more focus on diversity. Arguably, it can come down to the political climate in certain countries, but none of the institutional factors includes what is important for the political scene. For example, political systems focus on how much power the state has. While this indirectly might affect the implicit and explicit approaches, as Danish companies will focus more on the environment because it is something that is important in Denmark at the moment, it is not what institutional factor actually entails.

Another thing that can affect an organisation's approach to CSR is their size as smaller organisations do not have the same capacity to focus on, for example, CSR as bigger organisations do. An example of capacity could be the money they have available to implement CSR initiatives, and throughout the analysis, it is evident that although both IOSpect and Kanopi have a focus on CSR, they do not have as many CSR initiatives as the two large organisations do. Both EG and Infor have more comprehensive CSR initiatives than their smaller counterparts which can be seen in, for example, their employee programs which are created to support their employees. Furthermore, as the bigger organisations have more revenue than SMEs it might be more insignificant for them if they do not get the desired outcome from a CSR initiative than it would be for an SME. If an SME were to use money on a CSR initiative, and they did not get the desired outcome, it might have fatal consequences for the SME as their turnover is not as big as their larger counterparts'. Thus, it might be a budget damaging situation for the SME whereas large organisations can take more risks with their CSR. This is also something that the CEO from IOSpect mentions: "[...] but we are still just a small organisation." (App. 3.2.1, 11), and thus, the most important thing for him is that he can make sure that their business runs smoothly and that his employees are happy with their workplace, rather than ensuring that they are focusing on the right CSR initiatives.

The commitment to CSR in an organisation can also affect its CSR. For an organisation to succeed with their CSR initiatives, there has to be commitment for the key persons involved in the process (Pedersen 2006, 155), but there also has to be a general willingness within the company. Thus, it is also important that the employees are willing to take a stand on the CSR issues the company wish to address. For example, EG cannot implement a new car policy unless their employees are willing to drive electric or hybrid cars, or Infor cannot implement a 'bring your own bottle' initiative if the employees do not bring their own bottles. What is further mentioned in section 4.1.4 Large versus Small Companies is that SMEs are likely to implement CSR if they believe there are monetary benefits from engaging in CSR

or if it can be an integrated part of the organisation (Murillo and Lozano 2006, 233-234). An example of this is the CEO from IOspect who states that they are using LED bulbs because they are cheaper than other bulbs, and an added bonus is that it is better for the environment (App. 3.2.1), while another example is that two of the organisations are focusing on reducing the use of paper which will decrease the production of paper: "All information—from session catalog to site map to real-time updates—was easily accessible on the Inforum mobile app and digital signage throughout the venue." (App. 3.4.4, 48). While it is a good thing that organisations such as Infor, and the three other organisations, can help decrease the use of specific resources with digitisation, they should still all be aware that they do still deduce emissions. Therefore, they might reduce the use of some resources by increasing the use of others, and thus, it can be important to consider which of the two options is the most sustainable. For example, EG seems to be aware of their use of resources as they are becoming more and more climate neutral (App. 3.3.6, 39). Unfortunately, not all companies will be able to implement the same initiatives as it is more costly (App. 3.3.6, 39), and although EG has the intention of becoming climate neutral, they might not be able to if their employees are not committed to the initiative as well.

As EG is a big company, there are a lot of people that they need to get committed to their initiatives, and so, it might be easier for an SME to implement their initiatives. In the interviews with the employee and CEO from IOspect, they both mention that there generally is an agreement about which initiatives make sense for the organisation (App. 3.2.1; App. 3.2.2). Seeing as bigger organisations have more employees, they automatically have more stakeholders, and therefore, there might be more pressure for them to focus on CSR. This means that bigger organisations are more likely to be held accountable for their actions by their stakeholders, as well as they are more likely to be criticised for their initiatives or lack thereof (Vives 2006, 40). However, the focus on bigger organisations can be valid depending on the situation. If a big organisation is doing something in terms of CSR and is trying its best to implement initiatives that can help its employees or the environment, there might not be anything else they can do, and thus, there might not be a reason for neither stakeholders nor the public to focus on their initiatives. However, if a big organisation has a complete lack of CSR initiatives although they have capacity, and to some degree commitment, pressure from stakeholders and the public might be the last push for the organisation to actually implement CSR initiatives.

But should small organisations be exempt from being held accountable for their actions, or lack thereof, in terms of CSR? As mentioned above, SMEs might not have the necessary capacity to focus on CSR, but should they have the commitment, a bit of pressure from their stakeholders might push them to take action in a way that is applicable for them. Vives mentions that the perception that you cannot do enough poses an obstacle for organisations, or maybe specifically SMEs, to focus on CSR (Vives 2006, 48). SMEs might not implement CSR because they believe that

they do not have the means to do enough, and thus, it will be easier for them to not focus on it. But if they were pressured by their stakeholders, they might use some time on researching what initiatives they could implement. However, as is the case with IOSpect, they are doing small things for the environment, but they do not perceive it as CSR, and thus, a lack of knowledge might be the reason that they do not believe that they have any CSR initiatives.

Our analysis showed that Kanopi and Infor's approaches were not as far from each other, as one could have expected with their sizes being as different as they are. In some ways, it contradicts parts of the previous knowledge we covered about CSR in SMEs in the literature review about how there are many differences between CSR for large and small companies. For example, Kanopi seems to embrace the CSR terms more than Infor does with their focus on communicating with sustainable terminology. Furthermore, many of their initiatives are the same, with donations and employees that volunteer, and even if Infor's scale seems much bigger, for example, with more donations, the foundation for their CSR is mostly the same. Opposite, EG and IOSpect align better with the existing theory about CSR in SMEs in comparison to large companies. For example, IOSpect has more focus on their internal initiatives while EG focuses more on their external initiatives as previous research has also shown. Furthermore, seeing as IOSpect does not have their sustainability report available on their website it could indicate that they do not wish to partake in CSR because there is a risk that they will be held accountable for the statements made in the report. This is consistent with, for example, Murillo and Lozano's research in which the cases did not want to engage with the CSR terminology even if they were praised for their initiatives (Murillo and Lozano, 2006). Again, EG are completely opposite to IOSpect as they have a whole section of their website dedicated to their CSR report and initiatives. Therefore, whether or not size affects the CSR approach is difficult to determine because the comparison between the SMEs and their larger national counterparts differ as Kanopi's approach is similar to Infor's, but IOSpect's approach is different from EG's. However, this difference can be explained with the location of the companies. As IOSpect aligns with Matten and Moon's framework of European companies being implicit, the reason for the difference can be that EG does not align with the framework. If EG had been implicit, the two Danish companies might have been closer in approach, and thus, it would have been easier to conclude how size affects the approach.

Conclusion 8

In this chapter, we will conclude on our research by answering the problem statement based on the findings we have made throughout the analysis and discussion. Our problem statement is as follows:

Therefore, the aim of this thesis is to research whether Danish and American SMEs and large companies have the same approach to CSR. Thus, our problem statement is: How does the size and location of an organisation affect their CSR intent and communication?

For this project, we have used Matten and Moon's framework about implicit and explicit CSR. In the theory, there are institutional factors, such as the cultural system, and national business systems, such as the nature of the firm, that affects which approach to CSR an organisation takes. The implicit approach covers initiatives that are natural for the organisation or initiatives that are covered by laws and regulations, whereas the explicit approach focuses more on voluntary strategies such as policies and programs, for example, philanthropic actions. Matten and Moon focuses on the differences between Europe and the US and states that companies in the US are more likely to use an explicit approach whereas companies in Europe are more likely to use an implicit approach. Furthermore, we have added the distinction between large and small companies for this research as we specifically wanted to focus on SMEs compared to large organisations. Throughout our analysis and discussion, we have discovered that IOspect has an implicit approach to CSR while Kanopi, Infor and EG has increasingly explicit approaches in that order. Thus, EG has the most explicit approach to CSR which means that the two Danish companies are at each end of the scale while the two US companies are in between the two - but still on the more explicit side. EG being the most explicit company actually contradicts Matten and Moon's framework as it was created to explain the reasons why European companies were implicit while US companies were explicit. Thus, showing that the use of CSR might have changed since the framework was created.

The size and location of an organisation does affect which approach an organisation has to CSR, but the two factors are somewhat interconnected. This means that the size can affect the approach based on the location which can be seen as there is a big difference between IOspect and EG, which are the Danish SME and large Danish company respectively. Opposite, there are less differences between Kanopi

and Infor's approaches to CSR. Thus, in Denmark the size of an organisation has more of an effect on the approach to CSR than it does in America. This difference can be affected by the focus on CSR in the respective countries. Thus, there might be different focuses on CSR initiatives and what the organisations deem important. For example, our research has shown that there is more focus on diversity in the US, whereas in Denmark, there is more focus on the environment. Focusing on environmental initiatives is more external than focusing on having a diverse workforce, and therefore, the difference between small and large companies might be more noticeable in Denmark.

Furthermore, the location does not seem to be of much importance in regards to large companies as Infor and EG are quite alike in their approaches. The biggest difference between the two companies is that EG seems to have a more structured CSR strategy and they use more official CSR terminology when they mention CSR. Infor, on the other hand, does not have any specific CSR reports or the like, and their communication about their initiatives is written in their own corporate language. However, many of the initiatives the companies have are similar which emphasises that the location is not too important for large companies. This might be due to the expectations to large companies being somewhat the same. In terms of smaller organisations the location seems to be more important. Kanopi is much more explicit in their approach than IOSpect, and when looking at the location, there might be a bigger need for organisations to have certain initiatives in the US than in Denmark. For example, diversity is important for Kanopi while it is something that IOSpect does not even mention, and this could be due to there being much more focus on the topic in the US than there is in Denmark. Another difference is that Kanopi uses sustainability to brand themselves, and thereby, their communication approach becomes more explicit. Kanopi might choose to do so in order for them to differentiate themselves from their competitors by painting a picture of an eco-friendly company. In comparison, IOSpect has more focus on their internal work environment because the CEO believes that having a good workplace is what makes IOSpect more competitive compared to their competitors, for example, because he is able to push them harder when needed.

In terms of the size of the company, it affects the company's approach to CSR in terms of, for example, capacity. SMEs do not have as much revenue as larger companies do, and thus, they might not want to use their money on big CSR initiatives, but rather, they might want to hire more employees in order to grow their business. Thus, large companies might not reflect as much about spending money on CSR efforts as SMEs would because the monetary capacity is bigger. Although there are differences in Kanopi and IOSpect's approaches to CSR, there are still similarities between the companies. Their CSR initiatives are smaller and closer connected to the company. Whether it is when Kanopi donates to other organisations within their field, gathers employees in person for the first time, or gives tips to be sustainable compared to IOSpect ensuring employees' happiness, saving energy from computers

or providing solely green energy in their app, the initiatives show signs of coming from values and being the best solution when on a smaller budget.

Future research could look at whether or not Matten and Moon's framework needs an update to be more applicable to organisations' current CSR approaches. As the framework was created in 2008, a lot of changes can have happened since. Thus, their observations about differences in the US and Europe might no longer apply, and therefore, companies from the US and Europe can have become more or less alike throughout the years. Additionally, future research could take into account that CSR might be used differently in large companies today than it was previously. Another idea for future research could be to test the applicability of our proposed extension of the theory. Thus, the four proposed approaches could be applied to a collection of data, as well as Matten and Moon's original framework, which could show whether or not our extension would make sense. Or, future research could also look at other ways to improve the framework's applicability.

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