



IMPLICATIONS OF NATIONAL CULTURE ON EXPECTATIONS TOWARDS CORPORATE SOCIAL RESPONSIBILITY

A Case Study of BEUMER Group

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Abstract

This thesis aims to investigate the correlation between national culture and the expectations for Corporate Social Responsibility (CSR) in global organisations. Literature on CSR, its origins and how it is used today is reviewed. Along with this, a review of literature pertaining to CSR and its linkage to employer branding, as well as being a tool to increase employee attractiveness is conducted. Finally, a review of literature pertaining to how national culture affects the use of CSR in organisations is conducted, in order to establish a link between cultural values and its effect on CSR. Several interviews are conducted in order to establish a sample size with some validity and reliability. In total, six interviews, split between two BEUMER Group regional offices in Denmark and America are conducted using a semi-structured world life interview, in order to uncover aspects of national culture and their respective attitude towards CSR, in order to link national culture and expectations for CSR. These interviews are inductively coded using thematic analysis in order to uncover patterns of values, which can be ascribed to national culture. To link emerging codes to cultural values, Gullestrup's theory of Semi-Static Cultural Analysis is used, in order to link manifested symbols to the core cultural layer of the subjects. The findings reveal some cultural differences between Danish and American national culture, with Americans being more individualistic in order to achieve security, whereas Danish culture shows a collective value set. The resulting approach to CSR from both regional offices shows a disparity between them, as Americans overall value environmental and philanthropic responsibilities and Danes overall value environmental and ethical responsibilities. Furthermore, it becomes evident that there is a discrepancy between presented literature signifying the importance of CSR as a tool for employee attractiveness and the subjects' emerging codes pertaining to CSR as a part of their job considerations. It is discussed how come this discrepancy exists and it is concluded that a gap in knowledge of what CSR entails exist with professionals not working specifically with CSR. On top of this, it is concluded based linking values to CSR that national culture does in fact impact the expectations of CSR, and because of this, organisations like BEUMER Group must consider their approach to CSR as one consisting both of global, but also local initiatives. CSR is a complex area which requires an organisation to map the expectations of not only the employees of the organisation, but also somehow gage the expectations of prospective employees, in order to maximise CSR as a tool for employer branding.

Keywords: Employer branding, corporate social responsibility, culture, national culture, thematic analysis, Semi-Static Cultural Analysis, cultural values, values, Stakeholder Theory, BEUMER Group, Semi-Structured World Life Interview, coding

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1. Introduction

Globalisation is described as the process of convergence of cultural and economic systems. i.e., going from a local society contained within national borders and going towards more interdependence between nations, as economies become increasingly dependent on each other (Lutkevich 2021). Globalisation, among other things, results in regional offices being set up on countries across the globe, meaning organisations tap into several national cultures (Hofstede 2018). Another result of the increase in globalisation is that of increasing competitiveness on the labour market (European Parliament 2019). This increase in competitiveness forces organisations to increase their attractiveness, in order to win ‘the war for talent’.

Corporate Social Responsibility (CSR) is fast becoming a very important factor for organisations throughout the world, in order to gain a competitive advantage against competitors. CSR is based on the belief that corporations have a responsibility to the society which it finds itself in. This concept has been discussed in various forms since the 30’s but around the turn of the century, scholars started to discuss exactly what organisations’ social responsibilities were (Agudelo, Jóhannsdóttir, and Davídsdóttir 2019). CSR consists of initiatives meant to have a positive impact on society, both on a global and a local scale. According to Benevity, four main types of CSR activities are being carried out by organisations all over the world: environmental-, ethical-, philanthropic- and economic social responsibility (Benevity 2021). Organisations face the struggle of high employee turnover-rates, combined with a longer time to fill vacancies compared to pre-pandemic figures (Tupper and Ellis 2022). This means that organisations must fight harder to increase their employee retention levels. Thus, organisations must increase their ability to retain employees for extended periods of time, as well as strengthen their efforts to attract prospective employees. CSR has been linked to Employer Branding in countless studies, with prior research broadly in agreement that CSR activities surrounding environmental efforts, community outreach and workplace diversity are the most efficient areas to sway Employer Attractiveness (Puncheva-Michelotti, Hudson, and Jin 2018, 644).

BEUMER Group describe themselves as: “[...] an international leader in the design and manufacture of intralogistics systems for conveying, loading, palletising, packaging, sortation, and distribution. With 5,400 employees worldwide [...]” (BEUMER Group n.d.). BEUMER Group has locations in numerous countries in all regions of the world, meaning that national culture unavoidably affects the way BEUMER Group does business in the given regions.

BEUMER Group has launched a new employer branding initiative in order to cope with their rise in demand for new talent. The organisation has chosen to focus on employer branding i.e., describing how they as an organisation is different compared to competitors (Daley 2022). This approach leaves out the use of CSR communication, which may in fact also benefit the overall employer attractiveness. Based on the studies of the importance of CSR, this then raises the question whether or not CSR communication is a viable choice to aid BEUMER Group in their recruitment efforts?

The aim of this study is to investigate how national culture affects a global organisation like BEUMER Group in the ability to communicate CSR efficiently, which in turn should help BEUMER Group set themselves apart from their competitors. To investigate this, I will aim to answer the following problem statement:

In what manner does national culture affect the considerations that international organisations like BEUMER Group must take when engaging in CSR communication?

2. Philosophy of Science

The theoretical approach to science dictates the way a researcher carries out their research. It influences the way a researcher views the world, as well as what kinds of data which they are able to extract. In the following section I will present my social constructivist approach to philosophy of science, as well as present my ontological and epistemological approach to science.

2.1. Social Constructivism

In the following subsection I will account for social constructivism as an approach to philosophy of science, and how this particular direction is suitable for my research. To simplify, social constructivism is about meaning is no longer something which can be observed in nature. Rather, meaning is something that is created and maintained through social groups. Thus, “natural” knowledge is no longer observable (Holm, 2018, 141).

Several social constructivism scholars have used the thoughts of Kuhn and Wittgenstein as the base of their research. Kuhn for his approach to what constitutes science and Wittgenstein for his approach to life and language. To Kuhn, science is a social community where the social relationships between scientists dictate what is actual science and what is not. This kind of social community dictating what is ‘authentic science’ turns science into a social construction, based on the community of scientists’ opinions (Ibid., 142). The thoughts of Wittgenstein are based on the book *Philosophical Investigations*, published posthumously in 1953. Here, Wittgenstein stated that words and phrases get their meaning from the way we use them rather than their apparent reference to reality (Ibid., 142). Wittgenstein proceeds, stating that life and language can never be separated as we are constantly shifting between games of expression. Thereby, the different contexts we engage in dictate the language. As we always shift between these games of expression, the very way we live is dictated by the way we use our language (Ibid., 143). Thus, it is no longer just science that is socially constructed, like Kuhn suggested, but rather reality itself. Based on this assumption, Gergen proposes four base assumptions which, according to him, constitute the core of social constructivism (Ibid., 143-4) These assumptions have been translated from Danish and into English, retaining the core meaning:

1. There is no fixed correlation between the world and our terms to describe it.
2. Our description of the world originates from the social relations which we engage in.
3. It is through our understanding of the world we shape our future.
4. Reflection about our understanding of the world is crucial for our future wellbeing.

The first quote sums up the beforementioned. Meaning is no longer natural, but rather constructed through our engagement in social settings. The second core meaning sums up that through our different social contexts we shape our descriptions about the world, rather than from observable, natural observations. The third core meaning depicts that it is up to the social contexts which we engage in which dictate what we can and cannot do in present time and in the future. The last quote challenges our ability to reflect and position ourselves critically towards the discourses of the world, as it is through our use of language which we can change opinions on topics, which may improve our lives for the better.

Summing up my social constructivist, as established above, social constructivists assume that the way a person uses language, provides a reflection of their opinions, created in the context which they find themselves in. In this case, I have in mind to investigate differences in opinions towards CSR, between American and Danish employees at BEUMER Group. By interviewing and transcribing their testimonials, I will be able to establish that what they are answering, is a reflexion of their opinions, thus I can conclude upon varying answers between the two branches of BEUMER Group. In the following subsections of Ontology and Epistemology I will continue to describe my stances on the matter, and how these align with a social constructivist approach.

2.2. Ontology

Norman Blaike states ontological assumptions “[...] make claims about what kinds of social phenomena do or can exist, the conditions of their existence, and the ways in which they are related.” (Blaike 2019, 102). Thus, ontological claims are in fact the way any given researcher views the world around them. Because of this, a choice of ontological stance has to be made before setting out to do research as this dictates what kind of results can be extracted, methods to use to get those results and the kind of data which these methods can be used upon. Levers (2013) splits the ontological stances between two poles, *realistic ontology* and *relativistic ontology*. The former of the two takes the stance of the world being measurable. This means that no matter the input of people, the world will always be a constant which can be depended upon to bring consistent results. On the other hand, relativistic ontology does away with this notion and argues that nothing is in fact consistent, but rather a product of social interactions. Taking my social constructivist approach into account when carrying out this thesis, it is consistent with my relativist approach towards the world being created through socially agreed upon constructions. As I have formulated in my problem statement, I have a vested interest in exploring the difficulties of constructing CSR communication within a global organisation such as

BEUMER Group, due to cultures impacting needs and requirements towards CSR. This assumes that people's opinions may differ, thus requiring me to investigate exactly how they differ and what 'truths' they value. Therefore, I believe having a relativistic approach is necessary, as I believe people view the world based on their socially created opinions.

2.3. Epistemology

Epistemology is a term derived from the Greek words *episteme* – meaning knowledge – and *logos* – meaning reason. Epistemology focus on the theory of knowledge, what kind of data is available and how to gain it. Summing up, epistemology touches upon the claims about how to attain knowledge about what is assumed to exist (Grix 2002, 177).

Having committed to a relativistic ontology, this affects what epistemological considerations I must consider when I conduct my research. Like with ontology, epistemology may also be split into two schools of thought: *objective epistemology* and *subjective epistemology* (Blackman and Moon 2017). Grix (2002) differs between these two epistemological approaches as *positivist* and *interpretivist* epistemologies (184). Rather than using these terms interchangeably, I will continue with the terms objective and subjective epistemology. In short, objective epistemology insists that knowledge exists outside of individuals' minds. Thus, an objective truth exists, a truth which everyone has access to, if researching for it. On the other hand, subjective epistemology does away with the notion of an objective truth. Rather, subjective epistemology focuses on meaning which is created within social groupings. Thus, to researchers with a subjective epistemological stance there is no overarching 'right result' in the end (Blackman and Moon 2017). Based on these two approaches and my relativistic ontological stance, I believe knowledge to be subjective rather than objective. Within my thesis I am concerned about how different groupings construct their subjective 'truths' in order to examine exactly how they differ from each other. Taking the stance of attainable knowledge being subjective rather than a free-from-interference truth has consequences on the methodology for my paper, which will be accounted for in section 5.

3. Literature Review

In order to provide a comprehensive answer to my problem statement, literature pertaining to the history of CSR and its development must be addressed and considered. After this, literature on stakeholder theory and its relation to CSR will be reviewed, before moving on to CSR as a tool for employer attractiveness and employer branding. Finally, literature about CSR and its relation to national culture will be reviewed.

3.1. Corporate Social Responsibility

Fernando (2023) describes Corporate Social Responsibility (CSR) as “a self-regulating business model that helps a company be socially accountable to itself, its stakeholders, and the public”. To sum up, CSR is a business model which forces an organisation to keep stakeholders as well as society content by enhancing the society around them, making sure to give back. Regarded as the first person in modern time to define CSR, Howard Bowen was one of the early CSR scholars with his historic definition of CSR proposed in 1953:

“The obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of objectives and values of our society” (Bowen, Bowen, and Gond 2013, 6).

With Bowen’s definition of CSR, it is the role of “Businessmen” i.e., managers and directors of corporations to pursue actions which add value to society (Acquier, Gond, and Pasquero 2011, 615). He pinpointed this angle given his capitalist standpoint, taking his point of departure in the contemporary United States. Bowen pointed out that an organisation’s social responsibility was to enhance the social welfare of society. The reason for Bowen’s approach to the responsibility of organisations is to counter what he describes as socialism. Thus, in order to keep the economic system prospering and keeping it free from regulations, organisations must work towards socially desirable goals. Thus, if organisations act responsibly in the area they find themselves in, then there will not be a need to limit the free market, by creating laws that ensure to keep organisations accountable. (Acquier, Gond, and Pasquero 2011, 616).

Since Bowen, Archie B. Carroll produced the Pyramid of CSR, outlining four basic responsibilities of organisations: economic-, legal-, ethical-, and philanthropic responsibilities (Carroll 1991, 40). The economic responsibilities which Carroll outlines are the most basic. In short, an organisation has

to be profitable to allow further steps up into the Pyramid of CSR. The intent from Carroll surrounding the economic responsibilities of an organisation is to make sure workers are paid and the organisation actually is profitable. This profit serves as the base for all other CSR activities. In an abstract sense, the economic responsibilities of an organisation are comparable to the physiological needs on Maslow's Pyramid of Needs. Before being able to fulfil other steps on the pyramid of needs, the physiological needs must be met. It is the same with the economic responsibilities, according to Carroll. In order to pursue other responsibilities, an organisation must be profitable.

One step up from the economic responsibilities, Carroll highlights the legal responsibilities of an organisation. These complicate the matter from the previous economic responsibilities, as the organisation must comply with laws and regulations imposed by state, local governments, and other regulatory bodies (Carroll 1991, 41). This conforming to laws is part of a social contract between the organisation and the society which it finds itself in. Laws are a coded set of ethics which the organisation are meant to follow to engage in ethical business operations. Thus, the legal responsibilities of organisations are based on the fact they should be a good corporate citizen and follow the rules of the society which they find themselves in. Carroll highlights that although economic- and legal responsibilities are on different level on the pyramid, they are perceived as co-existing with each other as they are principles of the free enterprise system. (Ibid., 41).

The next step on the pyramid is that of ethical responsibilities. While Carroll has described the previous two steps in the pyramid as consisting ethical norms, the ethical responsibilities focus more on unwritten societal expectations. Ethical responsibilities cover how an organisation must adapt and embrace emerging social values and expectations to organisations. An example can be the early intent to focus business development to be more sustainable in its production. This topic has largely changed from an ethical responsibility to a legal responsibility, with numerous regulations being imposed on organisations the world over. To simplify, ethical responsibilities are based on the notion that an organisation follows societal trends in order to do away with social injustices, aiding in the process of law creation, in order to change legal responsibilities. Environmental regulations are a good example of this (Ibid., 41).

The final step of Carroll's Pyramid of CSR is that of philanthropic responsibilities. This step encompasses actions which pushes organisations to being good corporate citizens. Philanthropic responsibilities cover the organisation going above and beyond their ethical duty and support society in numerous ways. This can be in the form of sponsoring local sports teams or granting a contribution

to education. The ethical- and philanthropic responsibilities are seemingly alike but are not limited to taking stances on ethical issues (Carroll 1991, 42). Carroll argues that the philanthropic responsibilities although at the top of the pyramid, are actually the least important, given they are not exclusive to solving social and ethical issues per se. In his own words, Carroll describes the philanthropic area of CSR to be “[...] icing on the cake [...]” (Ibid., 42). Furthermore, Carroll stresses that although his four areas of CSR are portrayed as separate, they are not mutually exclusive and may be mixed and matched in any given organisation.

Since the creation of the Pyramid of CSR, the model has received some criticism. One of these criticisms is the apparent primary focus on economic responsibilities and it is taking precedence over legal and ethical responsibility (Baden 2016). Moreover, Sahu (2017) presents concerns over the Pyramid of CSR with regards to it seemingly being a ‘one-size-fits-all-model’, and neglects differences in national regulations. An example of the Pyramid of CSR not fitting everywhere is presentation of both Indian and African restructurings of the pyramid (Sahu 2017; Visser 2006). These two studies highlight that the needs from organisations may vary depending on the society which they find themselves doing business in.

World Business Council for Sustainable Development have since then presented a more recent definition of CSR as: “continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large.” (Michael 2003, 115). This is part of forming what is now traditionally referred to as the four main types of CSR being conducted today: *environmental-*, *ethical-*, *philanthropic-* and *financial responsibility* (Fernando 2023). Environmental responsibilities cover an organisation’s interest in preserving the environment, often done through either limiting pollution, recycling materials or engaging in initiatives which can offset the negative impact which a given organisation has (Ibid.). An example of this is airlines offering the ability for customers to offset their co2 footprint on their fare. Ethical responsibility covers an organisation’s interest in acting as a fair, ethical player in the community. This may be done through ensuring fair treatment of customers or employees of regardless of race, age gender or culture. It may also be internal initiatives, making sure the working environment is as good as can be for the organisation’s employees. Philanthropic responsibility is all about giving back to society. This may be done through charity work or donating an amount of money to worthy causes. Finally, financial responsibility covers the willingness of an organisation to invest in the abovementioned responsibilities. An example is the

willingness to invest in research into more sustainable products or the willingness to invest into social awareness training of the employees (Fernando 2023).

A popular approach to CSR communication is that of *Stakeholder Theory*. First coined by R. Edward Freeman in 1984, Stakeholder Theory focuses on the interconnectedness of the relationships between the organisation and the customers, suppliers, employees, and other people affected by the actions of the organisation (Stakeholder Theory 2018). Some scholars liken Stakeholder Theory to be synonymous with CSR (Garriga and Mele, 2004; Wood 1991), while others argue that they are in fact competing with each other (Schwartz and Carroll, 2008). According to Freeman and Dmytriiev (2017), with Freeman being the original author of Stakeholder Theory, define the relationship between CSR and Stakeholder Theory to be two differing theories overlapping with some similarities (9-10). Freeman and Dmytriiev describe that Stakeholder Theory positions corporate responsibility to reach further than responsibility to the communities which the organisation finds itself in. These communities are more locally bound compared to the societal aspect of CSR (Freeman and Dmytriiev 2017, 10). Freeman and Dmytriiev propose the following figure, in order to describe the relationship between the two (Ibid., 11):

Freeman and Dmytriiev argue that Stakeholder Theory is aimed at building relationships to all stakeholders in order to add value to everyone, On the other hand, they argue that CSR prioritises the orientation to society at large. Freeman and Dmytriiev (2017) sees this reach as something which is unreasonable as Stakeholder Theory keeps within reasonable reach of their local communities (10). This forms the impression of CSR not being a viable approach to doing business and increasing value at the same time. However, several scholars argue that CSR is becoming increasingly viable in providing positive business performance impact, and even gain competitive advantages regarding employer attractiveness (Hansen and Schrader 2005; Loew and Clausen 2010). Scholars like Bustamante (2021) argue that in today's increasing social and environmental challenges, higher transparency and social responsibility have become paramount in attracting employees (7).

There are many factors which affect the overall effectiveness of CSR as a part of employer attractiveness, with Story et al. (2016) showing internal CSR initiatives boosting attractiveness more so than external initiatives. Lis (2012) found the topic of diversity and employee relations to be effective drivers in employer attractiveness. Furthermore, CSR was found to be of bigger importance depending on the educational level and gender, with women more likely to have a bigger concern for CSR compared to men (Backhaus et al. 2002). Edwards (2010) links the attractiveness of an

organisation to an increase the likelihood of job application decisions to fall in favour of an organisation. Numerous studies have shown that organisations with a positive reputation attract more and better qualified candidates (Gatewood et al. 1993; Turban and Cable 2003). Ambler and Barrow (1996) defines employer branding as: “the package of functional, economic and psychological benefits provided by employment, and identified with the employing company.” (187). Thus, an effective employer brand is able to communicate the benefits that stems from choosing a specific organisation over another. Employer branding is understood as the management of the employer brand (Backhaus and Tikoo 2004). According to Bustamante (2021), CSR potentially influences organisational attractiveness by creating trust by enabling organisational identification and presenting favourable working conditions. However, they also highlight that the integration of CSR as a truly effective tool to employer branding, the organisation in question must gather knowledge of the CSR preferences of potential employees (14).

As organisations expand their business, they need to need to be vary of the countries which they expand into. Halkos and Skouloudis (2017) highlight that national culture is a cause of possible conflicts. According to Horak, Arya and Ismail (2018), national culture is at the base of the challenges organisations face. Ho et al. (2012) links Hofstede’s culture definition to the possibility of different cultures understanding CSR differently compared to one another. Campbell (2007) highlights that the base meaning of CSR may in fact be interpreted differently from person to person, meaning that CSR may in fact be used differently depending on the organisation conducting the activities. Due to this, when conducting my research, it is important to establish exactly what CSR means to the subjects which I will interview. This speculates whether it is achievable for organisations to apply a one-size-fits-all approach to CSR. Furthermore, Halkos and Skouloudis (2017) also concluded based on research that national culture influenced national engagement in CSR and other socially responsible business initiatives. However, Halkos and Skouloudis highlight the fact national culture as a critical antecedent of CSR strategy has received little attention, compared to the organisational level (Halkos and Skouloudis 2017, 8-9). The studies conducted by Ho et al. (2012) and Thanetsunthorn (2015) all utilize Hofstede’s cultural dimensions and show a causal relationship between national culture and CSR engagement. Within the studies of national culture, four of Hofstede’s cultural dimensions are often used. Those are: *Power Distance*, *Individualism*, *Masculinity* and *Uncertainty Avoidance Index* (Thanetsunthorn 2015). However, since then Hofstede’s cultural dimensions have been somewhat criticised. One of these is the simple fact of the dimensions being outdated (Orij 2010). Another criticism is that of Hofstede neglecting multiculturalism within countries, as he is criticised for

assuming ethnic homogeneity stemming from historical or political arrangements (Baskerville 2003). As a seemingly static model based upon a survey from 40 years ago, the investigation of national culture today needs a theoretic approach which is able to approach culture as something dynamic. Due to this I have chosen to conduct my analysis of culture using Hans Gullestrup's semi-static cultural analysis, given its inherent ability to process culture as something contemporary. More on this in section 4.1..

Based upon this literature review, I will move forward with the understanding of CSR primarily consisting of four main responsibilities. Uncovering which of these are primary driving forces for potential new employees is crucial if CSR is to become a part of the employer branding strategy. Furthermore, I will investigate Danish and American cultures from Gullestrup's Semi-Structured Cultural Analysis, given the more traditional approach of Hofstede's cultural dimensions being judged to be outdated. Besides little literature being focused on how national culture impacts CSR strategies, no apparent literature conducts a study of how national cultures affect expectations to CSR within a given organisation. I aim to shed a light on this apparent gap in research and uncover a concrete example of how different cultures within a global organisation may complicate CSR strategy, due to different cultural interpretations. Much literature has been presented regarding how incorporating CSR increases employer attractiveness. I will investigate this, using BEUMER Group as a case, to show to what degree employees at the organisation considered CSR when eventually choosing to work there, as well as for future employment. As uncovered in the existing literature, Hofstede's cultural dimensions have received some criticisms, pointing towards the theory not being inclusive of multiculturalism in modern society and being based on an outdated study. Therefore, I will approach culture with Hans Gullestrup's theory of Semi-Static Cultural Analysis, which will be presented in section 4.

4. Theoretical Approach

In the following section I will account for my two theoretical approaches, namely Gullestrup's Semi-Static Cultural Analysis. As mentioned in section 3, Hofstede's cultural dimensions have largely been accepted as the norm when studying national culture. However, some criticism about the theory became apparent including the age of the theory and the inability to account for multiculturalism. Therefore, in the following section, I will account for another cultural theory, namely Hans Gullestrup's *Semi-Static Cultural Analysis*, as this specific theory will help me in understanding the complex nature of how culture affects us and the way we perceive aspects of our lives different compared to others.

4.1. Gullestrup's Semi-Static Cultural Analysis

Intercultural interactions have become common, with a growing amount of people crossing borders in their daily communication. This is due to the growth of international traveling and the rise of digital media, all a part of the process of globalisation (Gullestrup 2006, 21). Gullestrup highlights three archetypical situations where intercultural interactions occur (Ibid.):

1. "Situations where actors from one culture only endeavour to understand people from another culture than their own." This is the "aspired value-neutral cultural understanding."
2. Situations where actors from one culture endeavour to understand another culture with the purpose of intentionally influencing the other culture in a certain direction." This is the "conscious intentional influence."
3. Situations where the actors from different cultures intentionally endeavour to establish intercultural co-action based on some sort of equality." This is called "equal intercultural co-action."

The first archetype of intercultural communication, according to Gullestrup, can take the shape of organisations (e.g., sports- and collegial organisations) which has the "desire for insight into other societies and cultures" or "the desire to understand oneself and one's own culture." (Gullestrup 2006, 25). The second archetype includes export industries, international aid consultants, organisational and business managers in foreign cultures. This archetype has the desire to influence others' culture (Ibid.). The last archetype, Gullestrup proposes to be joint ventures, international organisations and private sector development programs wish for equal cooperation (Ibid., 26).

Before diving deeper into the Semi-Static Cultural Analysis, it is important to understand the approach which Hans Gullestrup has towards culture. Gullestrup defines culture as the following:

“Culture is a world conception and the values, moral norms and actual behaviour – and the material and immaterial results thereof – which people (in a given context and over a given period of time) take over from past generations, which they – possibly in a modified form – seek to pass on to the next generation; and which in various ways make them different from people belonging to other cultures.” (Gullestrup 2006, 326).

Thus, culture is something which is inherited by your predecessors and passed on to you. The values and morals, and the behaviour which results from these are what makes the culture unique to the people within this given culture. Furthermore, Gullestrup argues that when passing on culture, each generation inflict some elements of change to the culture, in order to adapt to present day issues or opportunities. Gullestrup describes himself having a reflexivity-approach to culture. This means that it is methods which uncovers the interplay between the cultural researcher and the object of analysis. This approach accounts observers to construct what it is that they see, rather than describing it (Gullestrup 2006, 54). The meaning behind culture being “semi-static”, is that culture consists of values within a given society which hardly change over time. However, they do evolve slowly, thus changing the set of values ascribed to a given culture. This encompasses the semi-static term, as it is seemingly fixed values, which slowly changes over time. (Ibid., 65). Furthermore, Gullestrup sees culture as emergent and dynamic, rather than something fixed and not changing. Cultural studies account for every aspect of social life to be part of a subject’s culture. All of this combined accounts for cultural studies to reject objective and absolute values (Ibid., 55).

There are three main assumptions made about culture when working with Gullestrup’s Semi-Static Cultural Analysis. The first of which is that any given culture may never be clearly defined. This means that boundaries of any given culture are far to unclear and not set in stone to be described by anyone. But at the same time, while not possible to establish boundaries, commonalities in values and behaviour may be so different that it is not without reason that a subject may in fact be part of a different culture (Ibid., 65). Second, any given culture may never be described and concluded to have a final form. As previously mentioned, cultural studies are temporal and emergent. Therefore, there will never be a time where culture is finished “developing” and has reached its final form. Thus, conducting a semi-static cultural analysis upon a piece of data will result in momentary insight into a given culture (Ibid.). Final, any given culture may never be described objectively. This is because of

all human description and understanding contains elements of social constructivism. At the same time, there will be substantial amounts of homogeneity that a cultural actor may be able to describe a given culture to be used as mutual understanding thereof (Gullestrup 2006, 65).

What this means for my analysis is that the way I perceive the Danish and American cultures to be will be uniquely a product of my understanding. There will be no clear boundaries of what cultures are for me, meaning Danish and American culture will be what I interpret it to be. This interpretation may not be the same for other researchers conducting the same research. Furthermore, I acknowledge that the cultural data which I will base my analysis upon is contemporary, a fixed moment in time. I will work with the knowledge that Danish and American culture are not the same as it has been before, and I am not working with cultures in their fully developed forms either.

Gullestrup describes the semi-structured approach to culture as a snapshot into a given culture, meaning it only accounts for culture as something contemporary, although acknowledging that culture is slowly changing over time (Ibid., 326). The structure of the semi-static cultural analysis is one consisting of horizontal and vertical dimensions. Gullestrup describes the horizontal dimension of culture as made up of the essential segments of culture, while the vertical dimension is made up of the essential culture layers (Ibid., 66-78). For the horizontal dimension, Gullestrup has combined 8 cultural processes, which he calls “*culture segments*” (Ibid., 68). He argues that these segments are all existing on an equal, manifest but superficial part of what is possible to perceive in culture. Furthermore, these segments are present at the same time. The eight segments presented by Gullestrup are as follows (Gullestrup 2006, 68-9):

1. The processing segment
2. The distribution segment
3. The social segment
4. The management and decision segment
5. The conveyance segment
6. The integration segment
7. The identity-creating segment
8. The security-creating segment

The processing segment contains the processes whereby surroundings, including nature are processed. *The distribution segment* contains the processes which works with distributing the results of the processing segment. *The social segment* are the processes which individuals use to relate to

each other. *The management and decision segment* includes processes who controls what and whom. *The conveyance segment* covers processes which convey knowledge and insight, as well as attitudes towards and about each other and the surrounding environment, both physical and social. *The integration segment* focus on processes of how community and individuals are integrated and sustained together. This is in sense a preservation aspect of culture. *The identity-creating segment* are the segment which deals with the creation of a shared social identity and developing a sense of belonging. This segment is where a culture's ideology is created. *The security-creating segment* is the final segment of the horizontal dimension and covers processes where religious and myth-based activities arise from (Gullestrup 2006, 68-9). This was a brief run-down of the horizontal dimension of Gullestrup's Semi-Static Culture Analysis. As my thesis focus on how culture-based values, I have made the decision to focus my attention to the vertical dimension, as this focus on just this. The following will be an in-depth account for what I will examine for throughout my analysis, aided by the thematic analysis.

Starting off, Gullestrup has taken inspiration from Geert Hofstede and his three levels of mental programmes. *The universal level of programme* is for the most part common for all people, as it covers the biological makeup. Gullestrup has renamed this *the biological programme*. The second level is that of *the collective level of the programme*, and it is here that we relate to each other. Gullestrup highlights the fact that we as cultures eat certain distinct meals and react to a certain type of humour, which is different from other cultures. The final level is *the individual level of programme*, which accounts for not two people being the same (Ibid., 79).

The vertical culture dimension focuses on six different culture layers, split into two overall categories: *manifest culture layers* and *core culture layers* (Ibid., 82). The reasoning for this distinction between layers is that manifest culture layers contain some degree of sensing, along the lines of the horizontal culture dimension, while core culture layers constitute something not possible to sense. Gullestrup describes the relationship between the two overall categories of the ever-blurred nature between "what is a symbol of something" and "what something is a symbol of" (Ibid.). An example that Gullestrup presents is that of the way a given person greets another person. If this person greets someone with an arrogant attitude, this is a symbol of apprehension towards that one person. However, this may be rooted deeper with some sort of underlying cultural values of being apprehensive towards any strangers, or a group of people. This greeting then becomes a symbol of apprehension or dislike towards a person, with the symbol itself being the greeting. Thus, the relationship between the two overall categories becomes the manifest culture layers being those which

present symbols which are based on the core culture layers. This means that these two categories cannot be seen as interchangeable, but rather connected with each other, as the core culture layers dictate what symbols are being manifested. Gullestrup mentions that the vertical construction is a hierarchical one due to the nature of fundamental world conception being the dominant factor in determining values lying above. There are exceptions to this however, as changes in behaviour which may be taken from a different culture may lead to underlying culture changes in deeper culture layers. e.g., the allowance of same-sex marriage in deeply religious areas. (Gullestrup 2006, 98-9). The way I will be working with these two overall categories, is that I intend to present the subjects with manifested symbols, i.e., the national flags of each subject group, what the manifested symbol of wages mean to them and so on. This is an attempt to uncover differences between the subject groups and their references to what the manifested symbols in fact are a symbol of. The intention is to uncover whether or not the different nationalities have different perceptions of what their national flag, the environment or other symbols are symbols of.

The manifest culture layers consist of: *The immediately perceivable process layer and its resultant outcome* is a cultural layer which consists of, as the title says, immediately perceivable aspects of culture. This may be a certain type of music or have certain types of stories. *The difficult-to-perceive structural layer* focus on patterns of behaviour within a certain culture, whether written or unwritten rules apply. As Gullestrup explains, studying this layer will take a period of time and will not be able to be deduced from only one encounter with any given individual, therefore I will not spend any more time focusing on this layer. The final manifest culture layer is that of *the formalised layers of norms and rules*. Formalised rules and laws are examples of how people are to act in a cultural interaction (Ibid., 83-6). Moving on, the second category is that of the core culture layers. These Gullestrup also calls the symbolised culture layers.

The first layer in this category he calls the *non-perceivable existence*. This is something which exists without being present, meaning that communication is taking place even without words being spoken. Here, Gullestrup takes inspiration from Edward Hall's *silent language* designation. The second layer in this category Gullestrup calls the *basic value layer*. Here, Gullestrup provides his definition of values, in relation to his model:

“The emotions and attitudes in the mental programme of the individual which determine – or legitimise – which behaviour, structure or morals - is better than others.” (Gullestrup 2006, 93).

Gullestrup does recognise that not all values are equal, as some values spring from religious ideologies or have a base in the fundamental understanding of the world, while others are based on how to cooperate and how to act in a sporting setting (Gullestrup 2006, 93). He distinguishes between these as *partially legitimised values* and *generally accepted highest values* (Ibid.). The former covers aspects of culture which have been at least partially defined, such as values about how to do business and how contractual relationships work. It may also be more informal values such as how to treat animals, how to approach gender (Ibid., 93-4). Furthermore, how to approach the environment may also be seen as a partially legitimised value, due to some regulations being in place, while other aspects are down to the culture of the people themselves. On the other hand, the generally accepted highest values are those which underlie and affect all aspects of a given culture. These are figuratively larger values within a given culture. This covers values like the rights of a member of the culture, compared to it, and the relation between the interest of the group compared to the individual, i.e., whether or not it is liberal or social in nature (Ibid., 94). The main difference between the partially legitimised values and the generally accepted highest values is their regulative nature, as the latter may not be enforced, whereas the former may be regulated in some form. In order to extract any indication of value it is important to extract this in some fashion, in what Gullestrup refers to as *backwards deduction* (Ibid., 94). We need some form of structure to observe how values are manifested in the first place. This is where my analysis of two cultures' approach and attitude to CSR is important, as this provides a framework to place their values in relation to.

The final layer of the symbolised culture layers is that of *fundamental world conception*. This layer is shaped through history and is the layer which contains the questions of how a culture have constructed their social reality. Uncovering a culture's world conception may lead to the understanding of patterns of behaviour or expectations in relation to certain topics (Ibid., 95-6). Taking the example of CSR, if a culture has a strong belief in the individual being sovereign, then it may be deduced that it is through self-interest rather than governmental legislation that CSR is being carried out, shaping what to expect from it. These values may be more or less part of the conscious mind of the individual's part of the culture, but what is equal for all of them, is that these are the base of how values are constructed in layers above (Ibid., 97).

When conducting subjective research in a manner which Gullestrup presents, it is important to be vary of the two terms, *ethnocentrism* and *cultural relativity*. According to Baylor (2019), ethnocentrism is the term used to describe cultural bias. This may be either done consciously or unconsciously, as other cultures are viewed from the perspective of their own culture. Ethnocentrism

has the effects of researchers being biased towards their own culture and likens the other culture to their own. This results in tunnel vision and makes it difficult to understand cultures which are different to their own. A result of this often leads to linking your own in-group as being superior to other cultures, ascribing overall negative values to a given culture outside of the researcher's own culture. The second term, cultural relativity differentiates itself from ethnocentrism as it urges researchers to view culture as solely their own. Cultural relativity dictates that every culture is different in nature with their own beliefs and values (Fernando 2021). For this, it is important for researchers to actively set aside their own norms and values. However, criticism of cultural relativism has also risen in the form of moral relativism, meaning no one is able to make any kinds of moral judgements on cultures different to their own (Ibid.).

5. Methodology

According to Grix (2002), methodology is concerned with “the logic of scientific inquiry; in particular with investigating the potentialities and limitations of particular techniques or procedures.” (179). In other words, methodology focus on the science of methods and the way methods are used to gather knowledge. Depending on your chosen ontological and epistemological stance, you are subsequently choosing a certain type of knowledge available to be uncovered, while also removing other types of knowledge (Grix 2002, 179). With a realist ontological stance and objective epistemological stance, the methodology of a given piece of research is often quantitative rather than qualitative. Quantitative research is based on having a large amount of data e.g., in the form of surveys or questionnaires in order to examine a hypothesis or conclude upon a “final result” based on these results.

However, I have taken the opposite stance on regarding ontology and epistemology. This means I lean towards qualitative data rather than quantitative data to attain knowledge. Along with qualitative data, I have to gather data with the knowledge and understanding that there is no ‘objective truth’ to whatever knowledge I end up attaining. I therefore have to rely on methods which do not set out to uncover just that, but rather focus on attaining subjective knowledge. This is suitable to my thesis as I am to investigate how different socially constructed opinions impact the importance of CSR communication and to what degree national culture may be impacting this. This kind of study will not provide an objective truth but rather uncover how different groups of people spanning two nations position themselves towards CSR communication. To attain data which can be analysed upon, I will have to use a method of data collection which lends itself to gather just that, which I will present in the subsequent methods section.

5.1. Methods

Methods used in a project is selected based on ontological and epistemological stances taken by the researcher. There are select methods for data collection and data analysis which suit either qualitative or quantitative research. As mentioned throughout section 2.2. and 2.3. I have accounted for my ontological and epistemological stance to research, and these lead to a qualitative rather than quantitative research. In the following section I will account and reason for my selected methods for data collection and data analysis.

5.1.1. Methods for Data Collection

As Brinkmann and Kvale state in their book *InterViews: Learning the Craft of Qualitative Research Interviewing*: “If you want to know how people understand their world and their lives, why not talk with them?” (Brinkmann and Kvale 2015, 1). In accordance, Grix (2002) states that interviews are a great base for data collection for qualitative research (184). For this thesis I intend to understand the complex nature of CSR communication based on possible cultural differences between BEUMER Group employees from Denmark and the United States of America. This results in me having to find methods which allow for me to understand the world from the subject’s point of view, rather than focusing on my own. Gathering data through interviews does just this, aiming to uncover and understand the world from subjects, uncovering the meaning of experiences and the world they place themselves in (Brinkmann and Kvale 2015, 3). Brinkmann and Kvale (2015) use the term “subject” to describe people to indicate they are engaging in meaning making, rather than objects, controlled by laws in some mechanical fashion. Furthermore, this title also provides indication that interviewees are affected by discourses, power relations and ideologies and that these may constitute what and how they talk about certain topics (3). I find this explanation suitable for me to carry into my thesis, so going forward I will account interviewees as subjects.

Brinkmann and Kvale calls for the adaptation of a so-called “semi-structured life world interview”. They describe this type of interview as an interview “[...] with the purpose of obtaining descriptions of the life world of the interviewee in order to interpret the meaning of the described phenomena.” (Brinkmann and Kvale 2015, 6). There are several ways of conducting semi-structured life world interviews, the first of which Brinkman and Kvale mention is the Computer-Assisted Interview. The interviews for this thesis will incorporate elements of this, primarily the aid of using computer programs to speak to each other, rather than being face to face. While some parts of perceived ‘nearness’ between interviewer and subject will be lost, options for synchronous interaction are possible, as the interviews may be conducted through audio- and video chat programs such as Zoom or Microsoft Teams. As mentioned, the benefit of a computer assisted interview is that of the possibility of aid of transcription (Ibid., 174). It is important to recognise the difficulties of conducting interviews such as these across cultures, as cultural habits, and verbal-, along with nonverbal factors may impact the relationship between interviewer and subject. Nonverbal factors can be the meaning behind a nod, with most of Europe in agreement that a nod means just that, agreement, whereas in some parts of Greece, a nod in fact means no (Brinkmann and Kvale, 168). Other concerns of conducting qualitative interviews are those of *objectivity*, *reliability* and *validity* (Brinkmann and

Kvale 2015, 278-83). While some research strives for a so-called undisputable “objective” result, this is somewhat difficult to achieve with a social constructivist approach to science. Here is the data from the subjects subjective, but furthermore the data is also analysed by a researcher which has their own assumption about the data provided. Reliability in this sense covers aspects of trustworthiness and the consistency of the findings. In short, it is a question of whether the results can be repeated, regardless of the interviewer. As Brinkman and Kvale mention, it often falls on the aspect of leading questions which may result in varying results of the interview as they are not “[...] a deliberate part of an interviewing technique [...]” (Brinkman and Kvale 2015, 281). To enhance the reliability of the interview, as many things as possible needs to be codified and made sure to be written into an interview guide. However, it will be a balance as focus on reliability may counteract the creative variabilities which draw out the subjects’ world perception (Ibid., 282).

The interview guide will be split into three segments, *briefing*, *questions* and *debriefing*. Within the briefing segment I will introduce myself and the scope of the study I am conducting. It is also in this section where I intend to present practical information, such as the disclosure of GDPR and the expected duration of the interview. Lastly, I will have the subjects present themselves as well, before going into the questions segment. These questions will be split into the following: *research questions* and *interview questions*. The research questions are meant as an overall category of data you wish to extract out of the subject i.e., “What is the opinion towards environmental CSR at BEUMER Group USA?”. This is something which the interview questions must help to answer. An example of an interview question to help get information on the previous research question can then be: “Do you think organisations are the primary responsible for environmental initiatives?”. Several interview questions will be asked to answer a single research question, making sure to extract a comprehensive answer from the subjects. Finally, the interview is ended off with the debrief segment. Here I will provide some practical information as well as making sure to thank the subjects for making my thesis possible.

The final aspect that Brinkmann and Kvale highlights to be vary of when conducting semi-structured life world interviews is that of validity (Brinkmann and Kvale 2015, 282). They highlight that validity in qualitative research pertains to the methods being able to investigate what is intended to be investigated. Conducting an interview about the opinion towards CSR topics in two social groups’ life world is fitting and thus a valid method to extract the data, as the interviews will be based on the subjects’ opinions. Interviews, as stated in the start of section 5.1.1., has the ability to obtain description of subjects’ life world.

Having explained the method of how I intend to collect data, I will now outline the criteria I chose in order to collect data for my analysis. With validity ensured, as mentioned in the section above, I want to ensure the reliability next. To do this, I have set out the following criteria in order to increase validity. Interviews are at heart subjective and will accordingly create widely different answers. In order to find some sort of pattern there must be more than one interview subject. Otherwise, it is impossible to tell what are personal beliefs and what are patterns which emerge based on culture. Therefore, to meet these criteria I have selected to interview at least six subjects. As I am interested in finding out how national culture, I have to have at least two nationalities to compare. This brings me to the second criteria, the origin of my subjects. I set out with the goal of interviewing two different nationalities. As BEUMER Group is a global organisation, we settled on interviewing Danish employees as well as their American colleagues. This has resulted in a total of six interview subjects split between two nationalities, Danish and American. I also wanted to ensure that the subjects from the two countries had similar backgrounds, as management compared to their employees would perhaps have sub-culture differences. Therefore, my third criteria for data collection was similarity of positions within the organisation. This also limited the number of regional offices available, causing the selected offices in question. Here I have found comparable subjects to their international counterpart, meaning the people I interview in Denmark have a similar counterpart in America. To sum up my criteria for interview subjects, I set out with the criteria of interviewing multiple subjects with multiple nationalities while occupying similar positions. The resulting data therefrom is a total of six subjects spanning two countries, America and Denmark, and all having a counterpart from both countries.

As mentioned, I will be conducting semi-structured life-world interviews in order to uncover exactly how my subjects perceive CSR. These interviews will be computer-assisted due to the distance from myself to the American BEUMER offices. Rather than conducting one set of physical interviews, I set out to conduct all interviews through Microsoft Teams. This again provides the most reliable method as all six subjects will be interview in the same conditions. This will also provide me with the ability to aid transcription as Microsoft Teams has a built-in transcript function. All interviews will be conducted as solo interviews rather than focus group interviews, in order to hopefully gather highly subjective data. The reason for this is that focus group interviews may cause a larger degree of imposed agreement with regards to cultural symbols and opinions towards CSR. With solo interviews, all responses will be the subject's own emerging values rather than an agreement with others. However, solo interviews also bring more added pressure to the subject which is being

interviewed. This may cause a feeling of being deposed and questioned rather than having a conversation. Because of this I will also use the beforementioned interview guide to conduct my interviews, rather than a rigid interview structure. This allows for more of a conversation feel to the interview, allowing subjects to ease into the interview and be more likely to answer honestly.

Transcription instructions

After having conducted the necessary interviews to form the base of my analysis, I need to convert the spoken interviews into text. This is the purpose of transcription. In this section I will introduce my approach to transcription of the data provided from my interview subjects. Brinkmann and Kvale (2015) define transcription as the transformation of oral language into written language. This process has a number of considerations to make, which may alter the meaning of the oral language, in the transcription phase (204). This means that considerations made for the transcription of my interview data must be based on whether or not value is added or lost in my attempt to answer my problem statement. In addition to this, Brinkmann and Kvale also highlight the lack of standardisation with regards to the transcription process, but stating the necessity to present the choices made in a given research paper which will use transcription (Brinkmann and Kvale 2015, 207). Having a transcription manual is also an important consideration for me as a researcher, as I want to achieve the most similar possible data to analyse, meaning that without a fixed method of transcription, quality of transcription may vary, causing a loss of meaning and imprecise results. This analysis is going to be comparative between what American and Danish subjects answer, so it is essential that a common transcription manual is provided, in order to compare transcriptions which are worded the same way. This ensures the most comparable, comparative analysis.

When deciding on how to transcribe a given interview, firstly you must settle on the type of transcription method. According to Streefkerk (2019), three common methods are: *Verbatim transcription*, *Intelligent verbatim transcription* and *Edited transcription*. From these, I have chosen to proceed with Intelligent verbatim transcription. In my opinion this is the most suitable for my thesis, as this transcription method writes down every word but at the same time removes filler words like “uhm” and “yeah”, when not in an agreeing setting. This method allows for the inclusion of all possible material, while removing unnecessary fillers which does not add value to the thesis. On top of this it is also allowed to fix grammatical incorrections in order to enhance consistency and readability. According to Streefkerk, emotions, pauses and hesitations are likely to be lost in the

transcription process. However, especially signs of emotions are important to my study, meaning that I will note cues of emotions, as these may be pointers of cultural values towards a given subject.

As mentioned, there is no specific manual which is the most suitable for transcription. Therefore, I have chosen to shape my transcription manual from Blake Poland's table of "Alternate Abbreviated Instructions for Transcribers" (Poland 2001, 21). This table has been created as instructions for researchers and others alike doing transcription. From this table, I have chosen to work with the following aspects:

Pauses	Short pauses in the conversation denoted by a series of dots. The longer the pause, the more dots will be applied. Example: "I guess so ... I'm pretty sure!".
Emphasis	When a subject emphasises a statement. Example: "We MUST do more to save the environment!".
Paraphrasing	Using quotation marks if the subject is paraphrasing someone else or puts themselves in an imaginary situation. Example: "I shouted loudly "what are you doing?"".
Edited words	For anonymisation, some elements will be bracketed as [confidential].
Signs of emotion	When the subject shows some sort of clear emotion towards a subject, a parenthesis with the perceived emotion will be shown. Example (hopeful).
Interruptions	To indicate when a subject stops midsentence and then continues, a hyphen will be used at the point when the interruption occurs. Example: "The environment is something which- Is something which I am very passionate about.".

I have chosen to keep my transcription manual simple. The intelligent verbatim transcription allows me to not transcribe everything exactly as it is said, so I will focus my transcription instructions on adding value, rather than detailing in great detail, but all which ultimately ends up not being used. The transcription process has produced a total of six transcribed interviews, with varying lengths

between 18 and 43 minutes. This is due to the difficult nature of follow-up questions and the detail of response provided by each subject. In total, the six interviews have amounted to 79 pages of data, 36 pages of data from the Danish subjects and 43 pages of data from the American subjects. The subjects have been anonymised and American subjects will be referred to as AS1-3, while Danish subjects will be referred to as DS1-3. I will be referred to as Interviewer in the interviews. However, if I am mentioned by name by the subjects, I will not write my own name as classified, merely as Michael.

5.1.2. Methods of Data Analysis

Having accounted for how I will go about collecting my data in the preceding section, I will now focus on presenting what thematic analysis is and how I intend to use it. As is already established, I will be analysing upon qualitative data in the form of interviews with employees at BEUMER Group. As this is qualitative data and my interest is to extract their attitude towards CSR, I need to consider appropriate methods of analysis to extract this data.

One such method is that of *thematic analysis*. Thematic analysis is a part of document analysis, which involves systematically reading and re-reading of documents, in order to extract meaning therefrom. The continuous reading of documents allows for data to be interpreted to gain an understanding of the data itself (Bowen 2009, 27). Documents is a word which is used to cover a broad spectrum of data, everything from website texts to minutes of meetings, to interviews, such as I am conducting. The steps taken by researchers working with document analysis usually entails that of finding the document(s) in question, reading them, making sense of them, extracting the data, and interpreting it in order to gain a better understanding.

Conducting document analysis does in some cases also mean that you are drawing upon several pieces of data at the same time, thus boosting your scientific credibility, as biases may be exposed from one person in the case of an interview (Ibid., 28). After documents have been gathered, they are to be skimmed by the researcher, creating initial notes of the text and gaining a better understanding before the thorough read-through. It is at this stage that codes are developed – and when conducting thematic analysis, themes are formed of codes – and grouped together (Ibid., 32). Taking this into account for my study, document analysis being a good way of uncovering implicit meanings is my subjects, as it is through these interviews which both implicit and explicit meanings will be conveyed by the subjects. Thus, document analysis will allow me to uncover these implicit meanings. This means that thematic analysis is a type of meaning condensation analysis. Meaning is uncovered by the

codification and bundling of codes which extract meaning from the text. Thus, besides placing codes within themes, it also allows me to uncover the subjects' opinions on certain matters related to my problem formulation, i.e., their opinions on CSR.

The specific way I will be conducting document analysis is through thematic analysis. Bowen describes thematic analysis as “[...] a form of pattern recognition within the data, with emerging themes becoming the categories for analysis.” (Bowen 2009, 32). Bundling emergent codes into themes will also allow me to extract data on how each subject present their attitude towards given topics, allowing me to compare different opinions towards similar topics. According to Marks and Yardley, words do not have a single meaning waiting to be uncovered, but rather it is up to the person analysing the communicative event which has to make inferences. These inferences have to strive for objectiveness, in the context of the researcher not inferring too much of their personal opinion onto the text, but rather remain true to the text (Marks and Yardley 2004, 3). This approach to language suits my social constructivist approach, as I recognise that language is a product of social context, and the subjects' social context most likely differ from my own. Therefore, their language use towards a given topic is probably different towards my own. Recognising this at this stage allows me to account for this in my research. However, this perception also highlights that complete objectivity is impossible to achieve, as my frame of reference will sway towards a given side of arguments presented by the subjects. With this said, I strive to stay true to the subjects' statements and to the best of my ability avoid personal opinion to shape my approach to the presented data.

Having accounted for the general usefulness of conducting thematic analysis, I will now go into depth about what and how I will present emergent codes in my research. Firstly, while some studies the words *code* and *theme* are used interchangeably, I have chosen to differentiate the two (Marks and Yardley 2004, 3). In my research, code will be used to refer to each specific highlighted code, which is a part of a theme, rather than the theme itself. Theme will be used as the word describing a bundling of codes, which is in turn used to make up the theme. Thus, a code can be a subject's approach to CSR like: “I think that it is more up to politicians to make sure we achieve our climate goals.”. This code will then be a part of a theme like: “Environmental CSR” or “Who is responsible?”. Furthermore, it is important to decide whether to analyse for *latent content*, *manifest content*, or both. In the end I have decided to analyse both. Latent content is implicit content which needs inference to uncover. Manifest content is the opposite, explicit content which is possible to uncover by reading the text (Ibid., 3). Thus, themes can exist purely of either type of codes, or in fact a combination of the two. Moreover, I have chosen an *inductive coding approach*, as I have no predetermined hypothesis that

the subjects' responses may differ based on culture (Marks and Yardley, 3-4). As mentioned, I am interested in qualitative, comparative data. Therefore, I have chosen to form my themes beforehand. These themes will be based upon the researcher questions which can be found in Appendix 1. While this comes across as seemingly deductive, I have no hypothesis of what exactly will be mentioned by the subjects, so therefore I will still approach my data inductively. Furthermore, while I have not yet carried out my analysis, I still have some possible outcomes of my interviews. Complicating the matter is that I know culture may affect responses from the subjects. Thus, while I code inductively, my frame of reference is based upon literature read in connection to this study. I will allow for codes to be everything from single words to phrases and sentences, in order to provide myself the biggest chance to gather both implicit and explicit content. Codes will not be exclusive to themes either, as complex sentences may carry meaning which can be coded into more than one theme. Codes which are exclusive to a single theme may prove me incapable of structuring a complete picture of subjects' personal accounts. One sentence may carry meaning both to their approach to CSR and their opinion about sustainability and removing the possibility to have that specific code in several themes, may cause themes to be very broad and tough to navigate.

6. Analysis

In the following section I will present my thematic analysis and how Gullestrup's theory of semi-structured cultural analysis has helped shape my findings. The thematic analysis is split into three overall themes: *Cultural Values*, *Subject's Perception of CSR* and *CSR and Employment*. The reasoning behind this split of themes is twofold. Firstly, these three themes all reflect one of the researcher questions from my interviewer guide, which can be found in appendix 1. Secondly, to ensure an element of comparison between American and Danish subjects, it is important to have themes which are broad and fit into a given theme. The comparative nature of the study also affects the flow of the analysis. This means I will firstly present one theme and the codes which are uncovered within it and how it then related to culture, focusing on the *generally accepted highest values* and *fundamental world conception* aspects. This will be done for one nationality and then the next, before moving on to theme two and theme three. As Gullestrup states: culture may never be described objectively. Thus, recognising that the emergent values are based on subjective analysis. An example of values being coded and analysed subjectively may be the topic of money. I may view this topic as subjects signalling values of greed, whereas others may perceive the same codes as ones of hard working or a third option. Furthermore, this analysis will strive to avoid all kinds of ethnocentrism, and perceive cultures as their own, and not likened to the culture which I as researcher finds myself in. Rather, the analysis will recognise cultural relativism and acknowledge cultures as being their own and having their own sets of values, which may have different connotations compared to each other.

Within the first researcher question, Cultural Values, there is a total of nine symbols, which have been selected in order to try to investigate national values, values towards CSR related topics and work values.

6.1. Cultural Values

The first of the three themes is that of Cultural Values, which relates to the researcher question *Based on symbols, what are the subjects' cultural values related to CSR?* (Appendix 1). These codes are coded with the intention of shedding a light into the values which can be extracted through the subjects' statements. Firstly, I will present the Danish subjects' codes and their resulting perceived culture traits. Following this I will present the American subjects' codes and their culture traits.

Danish Subjects

When reacting to the symbol of their national flag, Dannebrog, the Danish subjects only present positive attributions. DS2 and DS3 focus heavily on their apparent feelings, such as “A great day in Denmark.” (App 4, l. 37) and “Birthdays. Celebrations.” (App 3, l. 61). DS1 instead focus on the qualities ascribed with goods branded as made in Denmark: “[...] definitely design- good quality design and also to some degree some kind of ingenuity that thoughts and cleverness has been put into this.” (App 2, l. 52f). DS2 goes on to explicitly stating the emotions which they feel in those great days in Denmark as “[...] happy. It’s a good feeling.” (App 4, l. 42). There are also some aspects of feeling like a smaller, more unknown nations, presented by DS1: “[...] sometimes I wonder whether people actually recognize it as the Danish flag.” (App 2, l. 39f). Codes such as these indicate an overall positive and strong cultural bond to that of being Danish.

Following on from this, the second nationality symbol of democracy, the Danish subjects responded positively to not only the need for democracy, but also trust in the Danish democratic system. DS1 state they did not give it any attention in their youth, but it has become something they now value much more: “As a young- younger person, I don’t think I gave any attention to it at all” (App 2, l. 70f), “[...] democracy is not a given. And that has certainly made me value what I have much more.” (App 2, l. 60f). DS2 takes a different approach in praising democracy, as they provide a critical opinion to the country if Iran, and their situation: “[...] I actually think about Iran. [...] that is definitely NOT a democracy [...]” (App 3, ll. 65-72). DS3 is somewhat critical of the current Danish government, but still shows optimism in the future: “I guess the situation we have in Denmark at the moment with the three persons in the front. [...] I think the idea was better than the reality, [...] but let’s see.” (App 4, ll. 51-3). A quote like this shows emerging individual values such as political stances. As Gullestrup mentions, individual members of a given culture has certain personal values which affect the way they perceive certain symbols. Therefore, DS3’s somewhat hesitant response to the current government, but trust in the symbol of government as a whole must indicate political stances being at least somewhat personal. This is also evident in the Danish political system having so many political parties, in order to fit the group culture nuances. When asked, DS3 present several cultural value codes with relation to democracy: “We have freedom in Denmark” (App 4, l. 59) and “[...] freedom to speak, freedom to come with wishes(demands)” (App 4, l. 60f). Thus, democracy is something which the Danish subjects not only are in support of, but they also have an overall level of trust in what the Danish government itself does. This is highlighted by DS1: “[...] the politicians

ruling our country have been voted, fair and square by the public.” (App 2, l. 67f). This brings forward core cultural values of collectivism, with the symbol of democracy and the government being the manifested symbol of the collective values of Danish culture.

All Danish subjects see overall positive aspects of globalisation, while they do have some concerns about especially the rapid and uncontrolled evolution of social media. DS1 highlights the connection between being a small country and wanting to travel a lot outside of our own borders: “I think the ability to look beyond our own ... borders is something that’s inside us because we always as a nation, nation travelled abroad because it’s simply not big enough where we are.” (App 2, ll. 76-8). DS2 mention the fact of working together and how different cultures comes together to cooperate: “The differences that are in culture, and in- in working together.” (App 3, l. 81f). DS3 has the same response as DS2, while also pointing out how globalisation may lead to new solutions: “[...] it also benefits us with with different culture, different mindsets. It’s good to be challenged. [...] New solutions emerge up.” (App 3, ll. 76-9). Moreover, DS3 agrees with the interviewer that globalisation is enriching Danish culture. Especially the expansive nature of social media is worrying DS1:

“I think there’s also- that’s a different kind of globalisation and it’s not very controlled. And I just see some things that it brings with it. Things are happening that I am not very comfortable with [...]”. (App 2, ll. 89-91).

Based on the responses to the three national symbols, Dannebrog, democracy and globalisation, the Danish subjects present apparent values of a strong national connection with high levels of trust in government and curiosity regarding new cultures. At the same time, at least one of the Danish subjects show a more cautious opinion towards aspects of globalisation regarding social media. What can be derived from this is that Danish culture encompasses values such as curiosity and collectivism. Curiosity is based on values of wanting to globalise and seeing the world, recognising our relatively small size to countries surrounding us.

For the three CSR themed symbols I chose to go with *regulations*, to determine the subjects’ attitude towards whether CSR should be mandated by government or done in the interest of the company, *environment*, to establish the subjects’ attitude towards the environment, and *wages*, with the intent to determine their overall focus on attaining a large salary, at the expense of CSR activities. For the first of these symbols, regulations, the three Danish subjects seemingly provide different viewpoints. DS2 answers that guidelines are a necessity for both people and organisations, in order to have a standard set of guidelines to follow: “[...] we need to regulations. We need to have that [...]”. (App

3, l. 98). This does DS2 agree with but positions themselves critical towards regulations: “the first thing is the first feeling is that that you’re feeling that you are- someone is putting you on hold or controlling you.” (App 4, l. 95f). DS1 bridges the two other subjects by stating that depending on the nature of the organisation they may already have high standards, which would make regulations unnecessary: “[...] if you are an organisation who has some kind of social responsibility by value. You would probably think it’s not necessary because you probably set your own high standards.” (App 2, ll. 111-3). However, they do end up agreeing with both DS1 and DS2: “[...] given the state of the world today I would say that we probably do need some kind of standards that are set from a central point”. (App 2, l. 114f). These statements all align with some sort of deeply rooted cultural value of trust. This might be a generally accepted highest value in that the democracy is superior and they only serve to support the people voting them in, and not a politician’s personal agenda.

All three subjects equally agree that it is paramount to save the environment. However, they do see it to be carried out differently. DS1 is certain that we should go as far as possible to save the environment. However, seemingly they do not believe it to be through an imposed tax on organisations. When asked how far we should go to preserve the environment, DS1 replied: “As far as we can [...]”. (App 2, l. 134), but when asked whether organisations should pay a tax to ensure this environmental preservation, DS1 reply:

“I guess the answer would be no. I don’t think that they should be forced to do that. If there were guidelines and rules these companies should follow. The impact they have on the environment by default should be at such a minimum that they don’t necessarily ALSO have to have the expense of putting money aside for rebuilding [...]”.

When questioned the same of organisations having an environmental tax, DS2 thinks it is the best way to make sure organisations are acting sustainably: “[...] I think they should. I think that would push the-, the right way forward for being more sustainable as a company.” (App 3, l. 120f). DS3 agrees with DS2 but has reservations about it being confined to Danish organisations: “[...] as long as as it doesn’t destroy our companies in Denmark. And globally I think that would be okay.” (App 4, l. 112f). What these responses show is that there is some sort of either accepted high value or a fundamental world conception about guarding the environment. All three subjects believe the environment to be vital and thus has a value of nature preservation. However, they do believe changes should stem from regulations, or somewhere which does not harm the competitive nature of organisations in Denmark. This tells that they are appealing for environmental protection to be a matter

of legitimised values, rather than world conception. All three Danish subjects show that they do not have a connection to wages at all. DS3 states the following when asked about what wage means to them: “So, that’s definitely not what drives me.” (App 4, l. 143). Along this line, DS1 also show a somewhat cynical approach to what wages are: “Well that basically just symbolises what the company I work for think I’m worth.” (App 2, l. 145). DS2 simply puts it as: “[...] Something that’s nice to have [...]” (App 3, l. 141). This is a tell-tell sign of value definitely being created elsewhere for the Danish subjects, which is also hinted at when asked about what makes a great workday.

The three CSR-related symbols indicates that there is agreement between the Danish subjects in that regulations are a necessary in order to keep organisations accountable with regards to CSR activities, workplace standards and environmental standards. This aligns with their responses regarding their trust in the Danish democracy, thus shifting the responsibilities from the organisation to the state. There is a level of fundamental world conception in their approach to nature. All three subjects mention the importance to preserve the environment. While topical at this point in time, it provides an indication that Danish culture may contain values of nature preservation and placing that higher than organisational profits. At the same time, the subjects do show that the environment should not be saved at the cost of organisation not being able to produce goods or cut their profits. Their response regarding wages provides the indication that value within an organisation is found elsewhere than the paycheck. Thus, Danish culture seemingly value a nice workplace, over a position with high salary.

The final set of symbols presented to the Danish subjects were ones related to work culture and work ethics i.e., what they value when working and what their world view is towards place they work. These symbols are the BEUMER Group slogan, ‘Made Different’ and the connotations which are associated with that, BEUMER Group in general, and finally what constitutes a great workday. The target of these were to hopefully uncover whether or not American and Danish culture sees work differently, whether one is more social or the other, and what are associated with work. The first symbol was something which the Danish respondents were quite critical of. Both DS2 and DS3 showed some degree of disliking to the slogan. DS2 said about Made Different: “[...] we want to be made different and that we not always are. [...] it’s more of something we say, but we’re not really doing that.” (App 3, l. 155f). DS3 said: “[...] and I don’t think we are so different compared to many other companies, but we are COMPLEX [...]. But when you’re inside BEUMER, that’s might not be the feeling sometimes [...]”. (App 4, ll. 149-150, 160). DS3 going on to describe Made Different as window dressing (App 4, l. 166). On the other hand, DS1 disagreed with these statements. However, they were on the team who initially branded the phrase in the first place. Thus, there are a tendency

for the Danish subjects to remain critical to the information which is conveyed by BEUMER Group. This may be down to a lack of proper explanation of the tagline, as the co-creator of the phrase is still bought in. On the other hand, this may once again be a case of individual opinions compared to cultural thinking affecting their opinions.

When asked what BEUMER Group symbolises for the Danish subjects the responses focused on different topics. DS1 focused on the brand of BEUMER Group, describing it as “[...] a good brand [...]” (App 2, l. 164). DS2 mentioned the collegial relationships and that it is a nice place to work. DS3 focused on the history of the organisation and the ability of the Beumer family to develop such a large organisation without investment. This symbol makes it difficult to extract values as the approach of each subject was very different. A great workday for the Danish subjects all had two aspects in common, the social aspect of working at BEUMER Group and problem solving. DS1 focused on a great workday including time to concentrate, while having fun with your colleagues: “Is when you ... have enough time to concentrate on what you need to do that particular day. [...] And having a good time with your colleagues while you do it.” (App 2, ll. 172-4). DS3’s reply was more work-centric but when asked a follow-up question about socialisation, they mention the socialisation aspect as part of being together in solving issues: “Yeah, it’s getting something-, something done being in some active meetings where I have some good dialogues and come to conclusion of “how should we tackle things” [...]”. (App 4, l. 184f). This aligns with the previous statement of value for Danish work culture is not based on their salary. It may be extracted that from an organisational standpoint, a large part of Danish work culture and thus values of work culture, is the aspect of being social while you go through a workday. Thus, core cultural values emerge about Danish national culture being social. It is rooted deep within us, at a fundamental world conception, i.e., a way to approach life. For members of Danish culture, the norm becomes to socialise while at work, while people with an individual value set that does not like to socialise may find themselves as outliers.

To sum up the Danish subjects’ responses, based on their answers to the presented symbols, Danish culture has a strong national affection towards their given democratically elected government. This shows values of trust in leadership and willingness to be follow laws and regulations. They have a strong bond with the environment, and it is seemingly a cornerstone to help the environment as much as possible. As the climate have been a topic which has dominated much of global politics in the last ten years especially, this focus on environmental change might be a case of cultural values changing and culture in fact not being static. Surely, culture has not changed from not caring about the environment at all, but it has gone up in importance. However, they do agree that this should be done

through their elected government, rather than hurting organisational competitiveness in Denmark. Furthermore, from the responses gathered, a common trait was the social aspect of Danish culture. Danes are very social at work and enjoy not only being productive, but socialising while working.

American Subjects

Moving on from the Danish subjects, I will now focus on the three American subjects, which has been presented the same set of symbols. The only exception is that Dannebrog has been replaced the American flag, the Stars and Stripes. Two of the three American subjects use the word “pride when describing what comes to mind when presented with the American flag. AS2 stated the following: “[...] the first thing that sort of pops into my mind is that I am proud to be and American and I love living in America.” (App 6, l. 64f). AS3 backed up this statement by saying: “I think of the pride that I have for my country and the service I gave to it.” (App 7, ll. 74-8). However, while all three Danish subjects presented nothing but positive codes when thinking of their home country, AS1 positions herself critically towards what has been transpiring in America the last few years: “[...] Used to be proud, over the last couple of years it’s changed my mind a bit.” (App 5, l. 63f). They explain it being down to the political environment: “the political environment, right? With yeah, the last governing or the last president, it was- I don’t think- Not very many people were proud to say they were American, right.” (App 5, l. 68f). This apparent distrust of the democratic system in America is strengthened by AS2 stating that they are a registered republican, but are actively not voting for them, due to the dislike of the possible candidates: “[...] I am a registered Republican. But I have not actually voted Republican in quite a while because I haven’t necessarily liked the candidates.” (App 6, l. 88f). Overall, all three American subjects express some concern with the democratic system as a whole. AS1 use the word “entitlement” to describe democracy: “[...] entitlement is probably the first word that comes to mind.” (App 5, l. 75). They go on and critiques the way the democratic system has been used in the near past: “We haven’t managed it well .. I think it’s just turned into, yeah, entitlement.” (App 5, l. 77f). AS3 leads with thinking democracy being a tricky word: “I think democracy is .. a tricky word.” (App 7, l. 85). While critical of how social media influences the democratic scene, they still think “I think there’s a lot of freedoms that comes with democracy, [...]” (App 7, l. 86). These codes may represent some degree of distrust towards the governmental system in America, thus indicating that it may be a generally accepted highest value that ultimately leading to a notion of liberal thinking, and the individual being put before the collective. The symbol of globalisation brings a non-uniform response by the American subjects. Two of the three subjects

present positive codes towards globalisation, while the last is highly critical and not in favour of globalisation. When interviewing AS1, they present the code: “[...] unity in the common culture.” (App 5, l. 88). AS2 strengthens this approach to globalisation with codes praising globalisation: “[...] that’s wonderful in my opinion. It definitely has made this sort of thing- made life easier [...]” (App 6, l. 106f). However, unlike AS1, AS2 remains firm in the fact that people acting within a globalised setting still have distinct, strong cultures: “[...] I still think people still have strong cultures from whatever country that they come from.” (App 6, l. 111f). Finally, when interviewing AS3, several negative codes emerged such as: “[...] I think it’s a big word that companies use to- to over- .. over-reach their abilities, to be honest with you.” (App 7, l. 97f), “Yeah, I think it’s it’s a-, it’s a-a buzzword that gets mentioned a lot and-.” (App 7, l. 108). These vastly different responses point to no common fundamental world conception is present regarding the topic of globalisation with regards to American culture.

Moving to the CSR related symbols, again a mix of both positive and negative codes emerge. AS1 sees regulation as a necessary evil in order to create a level of standardisation for organisations to follow:

“[...] some level of standardisation is needed so that everyone I think, especially at a certain level of growth of- if a company is a certain size, I think that the social responsibility definitely needs to be integrated into their business practices.” (App 5, ll. 97-9).

AS2 mirrors this as the following code emerges from their interview: “[...] I believe that’s definitely necessary. For the better good, [...]”. (App 6, l. 144). With AS1 and AS2 having the overall impression of regulations being for the better of society, AS3 views regulations in a critical light, with codes emerging of distrust and sees most regulations being based on personal gain from politicians: “I think that there’s a lot of regulations .. that are driven by- by greed, money and government.” (App 7, l. 147). One area where the American subjects agree, is on the environment. All three have the belief that everyone must chip in to save the environment. AS1 and AS2 agree explicitly that we should work together in saving the environment: “[...] I love the outdoors, I want to conserve it as much as possible.” (App 6, l. 156f). AS1 focus on how this should be achieved: “I think a percentage would be to give back to- yeah, for social responsibility, whether it’s for homeless or, you know environmental purposes, yeah.” (App 5, ll. 114-6). AS3 starts by addressing the overall state of the environment being poor: “I would say that I could take the stance. And I could sit back

and say “you guys are screwed”, from an environmental perspective.”. (App 7, l. 199f). However, codes do emerge of AS3 being supportive and stress the importance to preserve the environment: “[...] I’m definitely- when it comes to the environment. I would say that would be that should be a major focus of all [...]” (App 7, l. 205f). This focus on environmentalism shows to some degree that it is not only a culture defined by achieving personal goals, but also working together to solve issues on a global scale. As for wages, the American subjects have more to say about this symbol. Here codes that focus on injustice and the reward for working hard. AS3 focus on the fact that salary is something which is earned for working hard, hinting at the harder you work, the more you deserve to be paid: “[...] we say “get a hard, honest day’s pay for a hard, honest day’s worth of work.” (App 7, l. 284f). This connection to what salary means is supported by AS1, who likens it to quality of life: “[...] a wage is, It’s a level of quality of life, right? [...] a strong symbol of, you know, how you’re-, ..Security to quality to opportunity, right?” (App. 5, l. 132f). AS2 spent a considerable amount of time talking about pay injustices, with the extremes being too far apart. While critical, they also admit that it is not the responsibility of the employee to not negotiate a favourable salary: “If somebody can negotiate a large salary and negotiate bonus. Is that their responsibility to not do that?” (App 6, 208f). Overall, all three subjects spend a considerable amount of time drawing a line between hard work and a bigger salary. Moreover, the higher salary does mean a higher quality of life, which is apparent to be important and only achievable through salary. This may be an indication of a certain level of greed being a part of the American culture, aimed at working to earn the highest possible paycheck, at the end of the day. To sum up the CSR symbols, American culture seemingly want to keep regulations as loose as possible, rather than relying on them. When faced with important aspects like environmental preservation they do see regulations as a necessary evil, however. Values pointing towards a degree of greed and drive paved by money do seem to be present based on their view towards the symbol of wage.

The first symbol related to BEUMER Group and work divide the American subjects. AS1 describes positive connotations of the tagline:

“Made Different for me would be someone that is more thinking outside of just revenue or profit or growth, but they’re really thinking of the environment around them, the communities around them, the people with them.” (App 5, ll. 143-5).

This is in stark contrast to AS2 and AS3, who are not in favour of the tagline. AS3 does not want to get onto the topic and states simply: “That’s a sore subject, I tell you.” (App 7, l. 290). AS2 hints at

his attitude towards the tagline with: “Made Different doesn’t necessarily mean made better in my opinion.” (App 6, l. 229f). The non-aligned nature of these responses indicate that answers reflect personal opinions rather than national culture, thus it is not possible to extract values from this symbol.

Regarding BEUMER Group itself, all American subjects ascribe positive codes towards the organisation. Both AS2 and AS1 focus on the nice colleagues which they have. AS1 specifically mention the stability of the organisation as well as how they view their colleagues as family: “Stability ... Family.” (App 5, l. 159). AS2 supports the collegial support, and that BEUMER Group in general is a nice place to work: “[...] the individuals and the personalities are generally pleasant [...] so that’s nice.” (App 6, l. 243f). AS3 mention some of the previous critiques, like their opinion of Made Different, but does sum up that “[...] some good thoughts that come with BEUMER Group [...]”. Overall, they do seem to show a degree of loyalty to the organisation they work for, but are not afraid to voice their concerns, as seen with AS2’s and AS3’s comments about Made Different.

When describing what a good workday is like, the American subjects all have in common that they enjoy solving issues and having a productive day, and that is what drives them. AS1 is the only subject which mention their colleagues as a part of making a workday great: “[...] when I’m able to interact with my international colleagues.” (App 5, l. 165f). As a previous supporter of globalisation, they liken the global setting to enable more critical thinking: “But when we’re in a global setting with a variety of mindsets around the table and cultures that do more critical thinking together.” (App 5, l. 169f). Thus, according to AS1, the opportunity to work globally brings more problem-solving ability. AS2 and AS3 think in the same line as each other, focusing on how hard work and meeting deadlines are the target:

“A great work day is one that ... Things go .. not wrong, okay? [...] a good day is when you were successful in say .. completing a task or ... making a- solving a customer’s problem.” (App 6, ll. 257-260).

AS3 also mention their definition of a great workday being one which you accomplish the tasks you set forward and feel you have worked hard: “A good day is a- being able to get through emails and then getting though tasks that I had planned for myself through the day [...]” (App 7, l. 323f), “[...] feeling like you’ve accomplished a good hard day’s worth of work.” (App 7, l. 325f). Seemingly, based on these responses, their seem to be a higher degree of wanting to work hard and

push themselves in American culture, based on the three subjects which I have interviewed. Thus, an apparent cultural value of hard working appears.

When comparing the two groups of subjects, they do form a complete picture of having very similar cultural values, from both national, CSR and work perspectives. However, a few things do stand out as differences in cultural values. Based on their approaches to salary as well as their approaches to government, the Danish subjects do project more socialistic values, and the American subjects project more liberal values. This is based on the fact that the Danish subjects are not driven by wages and trust their government to act in a manner to aid save the environment, more so than expecting organisations to launch costly initiatives. American subjects do seem to present values more aligned with liberalist thinking. They seem critical of government actions, with regulations being questioned and their focus on monetary compensation from organisations. This could be an indication of their world conception being one of free people, and government being the opponent to that world conception. With the distrust of government and dissatisfaction, corporate social responsibilities may be an organisational focus, rather than trusting the government to carry out legislation. Thus, American culture may be one which values and prides itself in being able to do things themselves, rather than having others, in this case government, do it for them.

Both cultures value the environment and recognise that more drastic measures must be taken in order to combat the worsening climate conditions. Both believe that some form of governmental standardisation should be enforced. Based on the responses gathered, Danish culture seems inherently more social when at work, given all three Danish subjects mention being social at work in one setting or another. This is in contrast to the hard-working culture of the American subjects, who all focus on getting through the day, being productive.

6.2. Subjects' Perception of CSR

In the following section of the analysis, I will be using thematic analysis to uncover meaning from the responses of the Danish and American subjects. I will be presenting codes which contain the subjects' perception of CSR as a term and their expectation to it. To answer this, I asked the subjects three questions: "What does CSR mean to you?", "What is your attitude towards CSR", and "What is a core obligation of organisations like BEUMER Group?". These three interview questions were created in order to answer the researcher question "What is the subjects' perception of CSR?". This was to establish the subjects' overall attitude towards CSR and to what extent they are aware of what it is in the first place. This is to determine the overall importance and recognition of CSR, in an effort

to understand to what degree of importance CSR is in the first place, to people working in an organisation. As with the previous theme, I will firstly present codes emerging from the Danish subjects, then the American subjects, and finally compare the two, in order to determine differences and similarities.

Danish Subjects

The emerging codes surrounding the Danish subjects and their perception of CSR are ones which indicate a limited understanding and thought on the matter. They all link CSR to be something which has to do with the environment. This is highlighted by DS2: “I don’t know that much about it. .. So I the only thing I will keep saying is sustainability.” (App 3, l. 202). Statements like this shows a subject which does not think about what CSR really encompasses, given it is much more than just environmental initiatives. This may a reflection of current-day discourses surrounding the importance of environmental preservation. DS3 also openly say that they do not spend much time thinking about it, ascribing their work to involve CSR: “[...] It’s of course something that’s incorporated in all of us when we work globally.” (App 4, l. 198f). They mention the fact that the target of how CSR is mainly carried out is in the processes related to working together at BEUMER Group, with a focus of having a healthy working environment. Nothing about ethical initiatives or environmental initiatives are brought up by DS2 when asked what CSR is to them and their attitude towards is. There is seemingly very little thought being put into CSR from their accord, as it is mainly maintained through regular business practices. DS1 highlights the complexities of CSR and describes it as an umbrella-term with the major focus currently being environmental initiatives. They do however also highlight the importance of ethical initiatives: “But the corporate social responsibility is also about how an organisation interacts with their community, how they treat people inside and outside of the organisation.” (App 2, ll. 182-4).

When asked what obligations that an organisation like BEUMER Group, DS1 suggests that CSR activities targeted at making the employees more productive and spirited in their work, thus allowing for the organisation to perform at a high level. They believe that the inside of an organisation must be well-functioning before being able to give back to society: “[...] I really do think that the inside needs to be dealt with before you can actually do something nice externally.” (App 2, l. 196f). DS2 agrees with DS1, stressing the importance of an organisation having to be a nice place to work, where people are happy to come to work every day: “I think we should be. .. a business where people are happy to-, to work, happy, to come to work everyday [...]” (App 3, l. 224f). DS3 also believes the

core obligation of an organisation is to make sure people can work together, i.e., having a healthy and well-functioning work environment: “[...] having people to work together, you communication, transparency. That’s the that’s the most important [...]” (App 4, l. 214f). This apparent lack of core responsibility towards giving back to society may be linked back to the socialist qualities which the subjects find themselves carrying as a part of their national culture. Many different aspects of external CSR, such as environmental regulations already exist on a country-wide scale. Furthermore, ethical CSR activities such as helping homeless is also something which the country is actively aiding to eradicate. All of these aspects may lead to bigger picture aspects like saving the environment being what remains as a top-of-mind topic which must be solved. While all three Danish subjects describe CSR as a positive topic which they are all in favour of, DS1 also pinpoint the dangers of being insincere with your CSR initiatives:

“I think it’s good that we have something like that. But I also think it has to be dealt with in- ... where you actually mean it and you don’t- Not just because you have to abide to certain standards or rules. [...] that can actually kind of water out CSR.” (App 2, ll. 207-10).

This means that there is some sort of moral and authenticity of wanting to engage in CSR activities which acts as a barrier in order to the effectiveness of CSR. Even failed CSR, like the one described by DS1, attempted by BEUMER Group, is seemingly preferable to those which engage out of need:

“For example, from this company, there’s actually a target to have x percent of women on the board. And they haven’t managed it because it’s also the the management also says that “if you want a leadership position or a board position, you should be skilled to have it”. [...] They would choose a person by skill, not by gender, and then they would rather say we did not succeed this particular target.” (App 2, ll. 230-5).

To sum up the Danish subjects’ perception of CSR, all subjects value initiatives which aid within the organisation. They perceive CSR to be a good thing and something which organisations should engage in, but both authenticity and making sure it is well thought-out after having a solid foundation within the organisation is important. Overall, multiple subjects openly state that CSR is not something which they spend a lot of time thinking about, questioning their overall importance of CSR to Danish employees, at least when they are already employed. Authenticity, as mentioned by DS1 may be a deal-breaker for and may in turn actually hurt the reputation of an organisation if the initiatives are deemed to be insincere and driven by wanting to be perceived as responsible.

American subjects

Moving on to the American subjects and their perception of CSR. With the emerging codes from the American subjects, it quickly becomes apparent that responsibilities in the community which an organisation finds itself in is very important. Codes focusing on giving back to society are the very first ones which appear: “I think one is how are you giving back to the community that you’re in?” (App 5, l. 176f), “I think companies are. Have almost an obligation to to give back.” (App 6, l. 268). Even though AS3 admits to not knowing anything about what CSR really entails, they still mention their encouragement to have the team he manages to volunteer: “I encourage them to volunteer, donate at Christmas time and stuff like that to the needy, because, I mean, and this line of business, people do make pretty good money.” (App 7, ll. 371-3). These common responses show that volunteering is seemingly a big part of American culture, with values of supporting your fellow man being displayed. This aligns with the liberal nature of American culture, as there is not the same sort of social security net as in Denmark. AS2 also mention the fact that CSR is necessary to a degree that the organisation should not expect to make money on their initiatives: “It should not always be about the bottom line and so.” (App 6, l. 268f). Compared to the Danish subjects, when talking about CSR, environmentalism takes a slight back seat compared to the codes presented when reacting to the symbol of the environment. Only AS1 states clearly that when thinking of CSR, they think directly about the environment: “secondly, the environmental aspect, how are you addressing the environmental issues that are at hand, whether it’s any of it, right?” (App 5, l. 177f). This shows that top-of-mind topics revolves around giving back to the community and being very aware of the community you operate in. Activities and initiatives involving CSR is more present in the mind of the American subjects, compared to the Danish subjects.

When asked about their attitude towards CSR, both AS1 and AS2 reveal that they are strong supporters, with AS1 also stating that the importance of CSR in business today needs to be better: “I’m a big promoter! (Passionate). I don’t think we do enough of it.” (App 5, l. 200). This is a stark contrast to how the Danish subjects view CSR. AS2 also highlight their attitude towards CSR by stating that they enjoy volunteering, for such simple things like helping out, cleaning their local park. Despite their focus on giving back to the community, when explicitly asked, codes emerged from interviewing AS1 that sustainability is the most important issue that CSR should focus on. This and ethical questions relating to diversity: “[...] sustainability for sure! Yeah, I think sustainability, I think

ethics. Ethics, when it comes to diversity.” (App 5, l. 211f). Furthermore, AS1 believes the issues of social injustice regarding homelessness is one for big organisations should help solve:

“I think the Community’s you’re in, you know, every major city, any big- .. across the world, right, has homeless has .. a lot of social issues that I think-, again, as a big corporation, you can afford to to provide something [...]” (App 5, ll. 212-4).

Finally, when asked about what obligations that organisations have, the American subjects go down a different path compared to their Danish counterparts. While the Danish subjects focused on making sure the workplace has a suitable work environment to extract the most of the talent available, American subjects again focus on giving back and making sure they act in an environmentally friendly manner: “I think the most important things is to be involved in the areas where we have offices [...]coming together as a corporation, as a company to do something as a team for your community.” (App 5, ll. 185-8). Here, AS1 clarifies that organisations are obligated to aid and do more in the community than just providing jobs. They expect organisations to go the extra mile. These codes emerge as well from AS2, who states that focus for the organisation should be with the community it finds itself first, before scaling up CSR activities: “[...] they got to be responsible themselves, Okay? First of all, take care of their home. [...] you got to try to recycle as much as possible.” (App 6, ll. 285-7). AS3 is more cynical about the obligations of an organisation, stating it is merely to remain profitable, and that organisation are in business to make money: “One thing that all of those things come into, is the bottom line, like with any business is the business is in business to make money, [...] whatever, it’s about profitability.” (App 7, ll. 396-8). Taking this stance, AS3 is likely to take a critical stance towards CSR initiatives, deeming it to be a scheme of sorts to generate profits. This is in stark contrast to AS2, who believes that CSR initiatives does not have to generate any profits at all.

Summing up the subjects’ perception of CSR, Danish and American subjects have differing perceptions of CSR. Codes emerging from the Danish subjects focus to a much higher degree on making internal conditions the best it can be, while American subjects focus a lot of their energy on making sure communities are taken care of. They both equally agree that the environment is an important topic where CSR can prove useful. American subjects are seemingly much more knowledgeable and interested in CSR, barring from AS3 who is not aware what CSR encompasses. Whether this is an outlier or a general representation of employees’ perception of CSR is not possible to tell based on the size of the data pool. Both nationalities present concerns about authenticity of

CSR, but the American subjects perceives CSR to be consist of external initiatives, where Danish subjects prioritise internal initiatives.

6.3. CSR and Employer Branding

In this final section of my analysis, I will be using thematic analysis to extract meaning from the subjects' responses to questions related to CSR's connection to employer branding. In order to do this, I asked the subjects the following questions: "Why did you apply for a job at BEUMER Group?", "Did you consider CSR as a part of your job search?" and placed them in the position of choosing between two different organisations, where the only difference was their approach to CSR and the distance to the organisations. The first question was to establish what motivated the subjects to join BEUMER Group and if they had any defining criteria before joining the organisation. The second question was based upon deciding whether or not CSR did play a role the subjects' job search. The target for this question was to provide an indication of how effective CSR is as an employer branding tool, which literature hints at that it is. The final scenario was created in order to place the subjects in a position where they directly have to choose between CSR activities and a shorter travel distance to work, indicating the attitude towards CSR as a whole, compared to other comforts.

Danish Subjects

When asked why they applied for a job at BEUMER Group in the first place, Danish subjects present three different situations which ultimately got the subjects working at BEUMER Group. DS1 wanted to try something different, a new challenge. They state that: "I saw this, similar identity with the industry and engineering. [...] I also know people who had worked here." (App 2, ll. 244-6). This highlights the social nature of Danish culture, established in the theme of cultural values. This is also evident from DS2 who was referred by a friend. DS3 does also highlight the social aspects of an organisation as an important factor: "And it was also quite important for me, how was the social environment. How hard are the company pushing people?" (App 4, l. 237f). Not only does DS3 set out the criteria of a healthy social environment in the organisation, but they also set out the important criteria of the workload not being unreasonable. As mentioned in the subejects' perception of CSR, the Danish subjects care much more for organisational welfare than external CSR activities. This may be down to the socialist nature of Danish society, allowing for a more work-focused moral compass, ensuring a high level of satisfaction at work, as they know regulations and other legislation ensures high living standards throughout Denmark. This is further shown by the following code from DS2: "You know, of course, wanted to be in a workplace where it was nice to be [...]" (App 3, l. 254).

When asked what criteria they set out to meet when looking for the job that eventually ended up being at BEUMER Group, the subjects had different responses. DS1 responded that it was not about the organisation, but rather they are driven by the job and the tasks involved: “I think it was the job that probably. The job more than the company.” (App 2, l. 257). On the other hand, DS3 focused on the organisation itself, wanting to join a global company: “So definitely working together with good people around the globe. Being able to travel a bit.” (App 4, l. 234f). This difference in criteria shows that while all Danish subjects agree on the importance of a comfortable working environment, around this is more individual opinions regarding what is attractive. This strengthens the fact high work environment standards is a cultural value which spans across culture members who has different values regarding what makes an attractive employer.

Asking whether or not CSR was a part of the subjects’ considerations when applying for a job, no codes indicating they considered CSR became apparent. Both DS1 and DS2 explicitly state they never thought about CSR when selecting their positions, DS2 stating a simple: “No, never.” (App 3, l. 269) when asked whether or not CSR has been a part of their job search. DS1 states that: “No, because it was hardly invented at the time.” (App 2, l. 261). Although incorrect regarding the presence of CSR around their time of employment at BEUMER Group, it is perhaps an indication of overall CSR initiatives in Danish organisations. Put simply, CSR really has not been a part of Danish culture, as the importance of CSR has been undermined with strong regulations on e.g., environmental impact and social security for all. When presented with the scenario of choosing between organisations either closer to home or doing sound CSR work, there do seem to be a trend that especially environmental CSR can cause the Danish subjects to be motivated to choose the more CSR-focused organisation. DS2 state they would feel proud working at a responsible organisation: “I would feel proud actually about that.” (App 3, l. 300). DS3 also present their struggles with going from an environmentally focused organisation and to a non-environmentally focused organisation. Furthermore, they are also open to select the responsible organisation, but based on extremes:

“It really depends on a lot of things how we- in both ends of the scales. So one company going all-in and the other completely ignoring it. Then I’ll say yes, then I’m willing to travel longer for it.” (App 4, ll. 279-81).

The fact that people who has never looked at CSR as a part of selecting a job is shifting more towards being open to at least partially selecting an organisation based on this, may be an indication of highest accepted values perhaps changing. DS1 states bluntly that they ideally wished they would choose the

responsible organisation but acknowledges that the travel distance may just be more attractive. However, they do eventually give in and say that while not a deciding factor, CSR would be a part of the bigger whole of researching organisations: “CSR would play like a minor role in the decision. But putting it up there, between the really decisive factors. I think that would be lying if I said I would do that.” (App 2, l. 294f).

Summing up CSR as a part of employment for the Danish subject, and I can conclude that CSR does not play a decisive difference when choosing employers. The Danish subjects did not consider CSR when joining BEUMER Group, and it would not be the primary drive factor for selecting between future jobs. Thus, external CSR as employment strategy would not be preferable, given Danish culture shows signs of preferring healthy and social working environments above being an explicitly responsible organisation. However, given the previous replies of the subjects, this may be down to the overall high standards of social awareness set out by the Danish government, through the socialist values of togetherness and lifting together.

American Subjects

Like with the Danish subjects, the American subjects all had different reasons for applying and getting employed at BEUMER Group. One topic which two of the three subjects presents codes of is that of money. AS3 mention, the desire to work in the same area as they were in originally, and mention the pay was a factor to support their family and a certain lifestyle: “[...] the money was definitely a factor as far as supporting my family and my lifestyle [...]” (App 7, l. 415f). AS2 also highlight the importance of securing a steady income: “[...] when I joined BEUMER Group it was during a time of great recession in America, [...] I just sort of got a little lucky that they were actually looking for somebody that I had the skill-set [...]” (App 6, ll. 301-4). While perhaps far from what Danish socialist standards, this urgency to achieve some sort of financial stability is perhaps a more normal reaction in a liberalist country like America, where the social security net is not supportive to the same extent as in Denmark. This also provides some reason as to why the American subjects responded the way they did when reacting to the manifested symbol of wages. The last subject, AS1 was headhunted and was eventually swayed by BEUMER Group. This was due to the job fitting with the skillset which AS1 has: “So I thought this would open up the opportunity to work internationally.” (App 5, l. 226f). They also go on saying that this global nature was the primary driving force behind their decision: “My interaction with international colleagues and travel. Dealing with other cultures. Other, areas that was my biggest driver.” (App 5, l. 232f).

Like with the Danish subjects, CSR was not really a focal point for the American subjects when conducting their job search. AS2 provides the simple response “No” (App 6, l. 338) when asked whether he considered CSR as part of their job search. AS3 stated earlier in the interview that they do not know what CSR is all about, therefore I skipped interviewing him if he considers CSR and assumed that would be a no as well. What can be gathered from this, is that the fact that CSR is not the definitive aspect of a job search if the culture places such an emphasis of getting a job in order to support your family. Then there is a lot of other basic needs which needs to be fulfilled before being able to consider CSR. This also becomes evident with the responses of AS1 when asked whether or not they would choose between a socially responsible organisation, or merely the one closer to home:

“I would travel. I would move, I think, what would entice me for is truly if there was a company that was truly focused on making an impact on this I would, definitely!” (App 4, l. 248f).

When questioned about it, AS3 also states they would at least be interested in an organisation of they are truly being socially responsible:

“[...] I’d be definitely looking at the environmental impact the company has. That would be the biggest thing. Like, what are they doing to be environmentally responsible and really- socially, you know towards the employees. That would be a big thing for me.” (App 7, ll. 446-8).

I believe this to be an indication of perhaps the people finding themselves within the American culture truly want to give back to society because they know how difficult it is to survive without a job in the first place. However, in order to get there, they firstly have to get a job themselves, and here CSR does not matter because of the urgency to be able to support yourself and your family.

Having conducted my analysis, I can now conclude the following: Based upon the first theme of cultural values, some differences in core values do emerge. Especially the socialist Danish values and liberalist American values become apparent. Danish values surround the fact that they have a strong belief in government based on their positive responses to the manifested symbol of democracy. Emergent values from this encompass that it is right to follow leaders and right to help lift together, rather than focusing on individual wants and needs. Furthermore, the Danish subjects present a culture where the manifested symbol of wages does not have a significant impact. Based on these two manifested symbols, American and Danish culture varies from each other. American culture

seemingly contains some doubt when presented with the manifested symbol of democracy. Also, when presented with wages, American culture present wages as some part of their fundamental world conception, given the importance of securing a wage which can support your family. This approach also uncovers a difference in what is morally right in between Danish and American culture. With a strong social security net in place in Denmark, wages are not of the same concern to Danish and thus the Danish subjects. But due to the importance of securing a wage in the US, American subjects place much more emphasis on securing a higher wage, meaning contract negotiations for raises may not be of the same importance to Danes as Americans due to the governmental aid a Dane can expect.

Another area where the analysis shows that Americans and Danes differ is what they expect from an organisation. Danes expect a great internal working environment, focusing on the organisation itself. On the other hand, the American subjects present a desire to give back to society, especially in the form of volunteering. This push and eagerness to give back is fitting with the importance and status of having a job is to American culture. With work, they have the ability to afford to give back to those who struggle to get through the day. As the Danish subject has a comprehensive social security net, there are instances in place to help with this, meaning work is all about being as comfortable as possible. None of these are inherently better than the other, they both finds themselves in different cultures with different needs.

While dissimilar in some ways, Danish and American subjects do portray several similarities throughout the analysis. They both believe the environment to be of the highest importance to preserve, and that it is through regulations more so than organisational initiatives this should be handled. Neither group of subjects considered CSR as part of their initial employment at BEUMER Group. Moreover, Danish subjects show to be less willing to have CSR as a main criterion when selecting a job in the future, whereas the American subjects do portray a bigger desire to work for organisations with strong CSR strategies in place, compared to the Danish subjects.

7. Discussion

Having completed my analysis, I will now move on to the discussion section of my thesis. In this section I will discuss my findings, firstly accounting for possible reasons for diverging cultures, before briefly touching upon the cultural findings as viewed through both ethnocentrism and cultural relativity. Thereafter, I will discuss the approached to CSR of both American and Danish culture, and what this means for BEUMER Group. Following this, I will discuss the findings related to the reviewed literature. This covers CSR as important for Employee Attraction and Employer Branding, the necessity of mapping CSR needs in order to effectively using it to target possible employees, why there is a gap between the literature and the lack of interest in CSR, how national culture affects CSR and lastly if Gullestrup does provide a benefit compared to previous Hofstede-based studies. Moving on, I will discuss some areas of uncertainty regarding my analysis, namely the sample size and the difficulty of basing culture on a small sample size, the areas of concern regarding the interview method and the questions asked, and finally the difficulty of distinguishing between a collective culture and the ‘self’ identity. At the very end of the discussion, I will discuss what implications this study has for future research.

7.1. Discussion of findings

In this subsection I will discuss the findings of my analysis. Firstly, I will discuss the emerging values gathered from the analysis of Danish and American culture. Secondly, I will discuss the subjects’ approach to values and finally discuss CSR as a viable tool for employer branding.

From my analysis I found that there do seem to be some differences between emerging values from Danish and American culture, the most prominent of which are the values emerging from reactions to the manifested symbols of *wages*, *democracy* and *the great workday*. The two former manifested symbols I deem to be somewhat connected. I do this due to the values portrayed by the Danish subjects as more socialist, as values of collectivism and working towards the greater good emerge. These inherent fundamental world conceptions of collectivism and working towards the greater good align with the inherent trust in the Danish democratic approach was unwavering in the responses from the Danish subjects, even when doubts about the current government emerged. In connection to this, the manifested symbol of wages highlights this notion, as the socialist values makes wages less important, due to external factors like a state-wide social security net. If taking an ethnocentric approach to viewing culture, then as a part of Danish culture, you would perceive American culture

to be one which is inferior compared to Danish culture. Where Danish culture has high trust in government, Americans portray low trust in their current democratic system. Where Danes does not perceive themselves as greedy, they may just judge Americans of being so, based on their inherent focus on earning a high wage. Here Danes may ascribe values such as greed and selfish to those a part of American culture, whereas Danes view themselves as superior as they believe their lack of motivation towards wages means they focus on more credible values such as healthy work environments. Contrary, Americans may just view these values of collectivism and working towards the greater good as negative, as they do not align with their ideals and values. Thus, it is necessary to view culture as their own, with their own moral compass and values, i.e., viewing culture through cultural relativism. It is important that Americans, and Danes for that matter, has their own motives and reasons to portray a certain cultural value. I believe the liberalist values portrayed of wanting as little government as possible is a factor in the value of working hard for a larger salary. As the American society does not have as big a security net as Denmark, more emphasis will be placed on the salary in order to be able to support a family. This also does away with the whole greed aspect which other cultures may place upon Americans, as it is a perfectly normal practice, but not for selfish reasons. At the same time, Danes do not have the same emphasis on working in desperation to support family or save up in case of unscheduled medical emergencies due to paying for it through taxes. Therefore, members of Danish culture can focus on other aspects, such as having a great working environment. Neither of these approaches are better or worse than each other, they are simply reflections of living in different cultures with different cultural values and moral compasses. Thus, aspects of Danish and American cultures present an emergence of differing core values and fundamental world conceptions. Besides this, the Danish and American cultures have a lot in common, which presents the likelihood of a grander culture, perhaps a 'western culture', which believes that it is paramount to save the planet and help the environment as much as possible.

These cultural values have an effect on the way all subjects view CSR. This also shows in the analysis, as the Danish and American subjects all focus on differing areas of CSR. Danish subjects cater much more to employee benefits, a part of the ethical responsibilities, whereas the American subjects focus a lot more on philanthropic initiatives and giving back to society, a part of ethical responsibilities. These approaches to CSR are a clear indication of the culture they find themselves in. As the Danish, socialistic society cares for the less fortunate through a higher-than-average level of taxes, in return more freedoms are given to the employees in valuing what they believe to be of higher value to themselves at work. Members of Danish culture has the ease of mind in regulations and other

instances are there to care for the needy. I believe that the intent from members of the American culture to give back to the local community through philanthropic initiatives is due to them knowing that there are less fortunate people out there. Their lack of a security net provides the feeling of obligation to give back for members of the American culture. Perhaps it is some kind of obligation which is rooted in if they happened to become unemployed themselves.

Moreover, at first glance CSR may even seem to not be relevant as an employer branding tool, as none of the subjects explicitly mention how they considered CSR as part of their criteria for employment. However, looking into the data, the Danish subjects actually did focus on the social nature of the organisation being important to them. This falls under the ethical responsibilities, meaning that perhaps the knowledge of what CSR really encompasses may be insufficient. I believe the American subjects to have different reasons due to why they answer no to having CSR as a criterion for job selection. One of these, like with responses from the Danish subjects, I don't believe they are aware exactly of what CSR encompasses, as highlighted by AS3 stating they don't know what CSR explicitly is. Another reason is the importance of having a job to support yourself and your family. This means that the very basis of Maslow's Pyramid of Needs must be fulfilled before being able to worry about CSR. This mix of expectations from groups of employee stakeholders within BEUMER Group shows the complex nature of CSR and how national culture affects expectations to CSR. Based on the results, it would make sense for BEUMER Group to focus their efforts on ethical responsibilities when communicating CSR in Denmark. In America CSR as a tool to recruit new employees seem to be somewhat inefficient, based on the findings of my analysis.

7.2. Findings Related to Reviewed Literature

In this subsection I will firstly discuss the overall effectiveness of Gullestrup's Semi-Static Cultural Analysis as a viable choice to analyse national culture. Secondly, I will discuss the how my findings of national culture and its relation to CSR. Lastly, I will discuss my findings and position them with regards to the presented literature in the literature review.

Gullestrup as national culture analysis theory

I described the overall reasoning for me choosing Gullestrup's Semi-Static Cultural Analysis Theory to one decided by Gullestrup's ability to process culture as something contemporary rather than fixed and static. Furthermore, several sources criticising the use of Hofstede's cultural dimensions (Baskerville 2003; Oriji 2010). The criticisms were based on outdatedness of Hofstede's work and the

inability to comprehend the multicultural aspects of modern society. On top of this, my focus was aimed at investigating core cultural values, rather than investigating cultural clues with the frame of mind of Power Distance, Individualism, Masculinity and Uncertainty Avoidance Index. Gullestrup allowed for more emergent and dynamic research, rather than using a deductive approach with the given aspects of Hofstede's cultural dimensions. Thus, Gullestrup's inherently inductive approach to cultural analysis allowed for emergent values to be categorised by me, rather than making codes fit into certain boxes. In this regard, Gullestrup provided me with more applicable tools to investigate emerging values within American and Danish national culture. However, the dynamic approach of Gullestrup also positions the responsibility of meaning making with the researcher, requiring a high sense of familiarity with culture, in order to recognise patterns of values, which does often emerge implicitly. For this reason, Gullestrup's approach to culture may be difficult to approach, as the overall quality of the cultural analysis depends solely on the ability of the researcher to differentiate between cultural clues and personal beliefs within subjects. On top of this, much of Gullestrup's approach to culture is based upon observational studies over a longer period of time. Therefore, to recognise patterns for Gullestrup's cultural analysis theory it would be preferable to have a much larger sample size or a longer duration to observe the subjects.

How does national culture affect CSR?

Within my literature review, the literature presented regarding national culture and CSR indicates that national culture may be a concern in international companies like BEUMER Group. Horak, Arya and Ismail (2018) highlight the fact that national culture may be a base of conflict in the workspace. Comparing this source to the data found I don't see that in a CSR-sense that national culture creates conflicts. While it is not necessarily a conflict, the emerging data does show differing expectations to CSR. Danish and American subjects highlight the need for at least consideration to CSR being a regional initiative, at least to some degree. This supports the literature presented by Ho et al. (2012) that it is not possible to apply a one-size-fits-all approach to CSR, given that American culture inherently values and favours philanthropic responsibilities and Danish culture inherently values and favours ethical responsibilities. Furthermore, it shows that the interest of CSR initiatives differs between the two cultures, meaning that Halkos and Skouloudis' (2017) hypothesis of the engagement towards CSR is dependent on national culture holds some amounts of truth. This leads to organisations such as BEUMER Group must consider to what degree CSR is of importance to the stakeholders in the given regions, as well as their engagement towards the topic.

CSR as important to attraction as mentioned and a viable employer branding strategy

Much of my presented literature focus on the importance of CSR as an important tool in order to be an attractive employer for prospective employees. Backhaus et al. (2002) focus on the aspect of education with regards to employer attractiveness and its correlation to CSR. Story et al. (2016) and Lis (2012) focus on how internal aspects of CSR is beneficial in boosting attractiveness for prospective employees. These theories align with what employees at BEUMER Group seemingly portray. However, this brings up the question as to why not a single one of the interviewed subjects mention CSR as something they thought about when making the choice of BEUMER Group being their new employer. According to Hansen and Schrader (2005) and Loew and Clausen (2010), CSR is paramount as CSR provides a positive impact to both the reputation and in gaining a competitive advantage, compared to organisations which do not practice CSR.

This raises the question: ‘why is there a discrepancy between the literature and the actual results of my interviews?’. I think one aspect which makes this discrepancy between the literature and the emerging data is that of the knowledge of what CSR entails. As mentioned in the literature review, modern use of CSR covers four main responsibilities, ethical-, environmental-, financial- and philanthropic. While the Danish subjects state they never considered CSR, they actually implicitly look for ethical CSR work. Ethical responsibilities include fair treatment of employees, meaning they actually actively look for elements of CSR. It may be the case that some elements of CSR, like ethical responsibilities may be the morally right thing to do for organisations in some cultures. Perhaps, fair treatment of employees in Danish culture is a given, also based on the discussed above, as employees expect more from employers regarding the workplace being a good place to be. There is seemingly an indication of perhaps the CSR being an emergent construct for people not actively working with the topic, as subjects from both Denmark and America highlight the fact that they would consider CSR initiatives more closely for future job searches.

7.3. Areas of Uncertainty

In this subsection, I will discuss how my chosen method of analysis and data gathering may impact the results which I have gathered. The concerns are all based around my small sample size, and how it affects my ability to distinguish and explain culture, distinguishing between personal and cultural values and the selection of effective questions.

While this study has uncovered several cultural differences between American and Danish culture, there are areas of uncertainty which must be discussed regarding my results. The biggest factor which may be of concern with my study is that of reliability and validity. Especially three areas of my study are points of concern regarding the emergent data I have analysed upon. What all of the three following concerns have in common, is that they are rooted in the small sample size which forms the base of my analysis. The first of my concerns is the difficulty of explaining American and Danish culture based on only three subjects from each culture. A sample size consisting of three subjects from each culture like in my study has the consequence of even one deviating answer resulting in 33% of answers being different. To combat this issue, a larger pool of respondents would be preferable. However, due to both time and space constraints for this study, it option was not viable. The result is that presumptions about American and Danish culture have been made based on only three subjects, bringing into question whether three subjects is enough to represent culture with some amount of accuracy.

The concern of a small sample size also brings forward that patterns are still not easily identifiable, meaning only the most broad and common values emerges. This leads to the second concern which is that the small sample size makes it difficult to distinguish between personal values and cultural values. As mentioned, only broad values emerge, such as the collectivism being a crucial part of Danish culture and helping the needy as a part of American culture. This is possible conclude based on the consensus between all three subjects in both cultures. Gullestrup places a lot of focus on the researcher to distinguish between what is part of a bigger culture and what is personal beliefs. The distinction between what is driven by personal reasons and what is part of a cultural values system becomes difficult to distinguish when only three people answer the given questions. This means that it is required to conclude on an entire culture based on a small minority.

Finally, as semi-structured life world interview aims to uncover subjects' perceptions of the world which they find themselves in. The nature of the interview is qualitative, meaning that subjects may have different interpretations and angles to approach questions. This places a lot of focus on asking questions which are concise and accurate to what you wish to uncover. In order to reliably ask accurate questions and the right follow-up questions you must have adequate experience conducting interviews. I provided reasoning as to why each question was selected, but better questions to gain the same insight may exist.

7.4. Contributions and Suggestions for Further Research

In this subsection I will discuss how my thesis will contribute to further research, as well as how my thesis can act as a point of departure for organisations in aiding them to use CSR more effectively as a tool to attract prospective employees.

This study has contributed to both the further research of culture's implication on CSR initiatives and to organisational execution of CSR. With regards to the former, this study has provided an indication that other culture theories than the traditional use of Hofstede's cultural dimensions, as seen in my review, can be of use when studying culture with regards to CSR. Namely, Gullestrup's Semi-Static Cultural Analysis does away with some of the criticisms which Hofstede's cultural dimensions. Given Gullestrup's semi-static approach to culture, it allows for dynamic analysis of culture and all which it encompasses in that given moment. The dynamic approach does away with the basic dimensions which are linked to Hofstede's analysis. Gullestrup's approach to culture also allows more autonomy for the researcher given they do not have to ascribe certain values to fixed categories, but rather are given the freedom to do personal interpretations, allowing for more variety and a more detailed analysis as a result. This freedom also combats the criticism of Hofstede's model being outdated, as Gullestrup is seemingly more focused on the process of extracting cultural meaning in an emergent fashion. On top of this, my study acts as a starting point to further investigate CSR in global organisations and the complexities which the global nature brings. Much research has been based on what characteristics are typical of a given culture, but little research has been conducted which link how these characteristics impact possible requirements and demands from CSR. Conducting research on this matter will allow for more precise application of CSR for organisations in the future, minimising the risk of unauthentic CSR initiatives.

Furthermore, this study provides an indication of complications regarding the execution and planning of CSR initiatives. As my study shows, American and Danish culture has a determining factor regarding what they expect from an organisation regarding CSR. Both cultures fall under what I would consider a broader 'western culture', which explains the numerous similarities regarding environment and self-fulfilment in the organisation. As presented in the literature review, Indian and African organisations have vastly different interpretations of how Carroll's Pyramid of CSR should be constructed, providing an indication of CSR needing to adapt to these areas as well, in ways that is dissimilar to Danish or American organisations. From my experience working in the marketing and

HR department at BEUMER Group as an intern last autumn, organisations must adapt in the way they approach CSR.

My impression of CSR initiatives being developed and decided within the central management. According to my study, CSR is something which should be reflecting the employees within the organisation in order to gain the most traction and achieve the high amount of authenticity, which is crucial in order to avoid being perceived as insincere, as DS1 mentions in their interview. Therefore, I argue that CSR is in fact not an employer branding strategy which is an easy way to increase employee attraction. With barriers such as authenticity and stakeholder satisfaction, CSR is something which must be carefully decided upon based on thorough discussions and cooperation with internal stakeholders, in order to match expectations. Moreover, based on the study, I do not see CSR as something which can be solely decided upon in one area and then apply for all offices in a global organisation. There are overarching areas which an organisation can focus on which is of preference all over the world, such as environmental preservation. But as my study has shown, some cultures prefer ethical responsibilities whereas others prefer philanthropic responsibilities. These must be discussed internally in each of the organisational offices, and decided upon how they best can maximise CSR initiatives. If put into the context of BEUMER Group, CSR should be discussed on a global level, as well as a local, domestic level, in order to cater to local and global societal needs. However, due to the cultural complexities this study highlights, it is important to map the cultural differences between regional offices.

8. Conclusion

To conclude on the conducted research within my thesis, national culture not only differs between Denmark and America, but this difference also impacts the culture members' expectations to CSR communication. Specific differences between Danish and American culture are rooted in the basic value layer as the replies to the manifested symbols such as wages, democracy, globalisation, and the good workday. These differences in reactions highlight societal differences between Danish and American cultures, stemming in differing world conceptions, between the cultures. While Danish collectivist thinking results in a focus of lifting the community together, American culture highlights the importance of individualism, given the lack of a support system in place to aid in case of unemployment.

These differences in national culture dictates the way organisations like BEUMER Group must approach CSR communication. Emerging from this study is the necessity to adapt at least elements of CSR communication due to different national cultures having different expectations to what CSR should entail. This is highlighted in my study with Danish culture expecting organisations to focus on employee-focused ethical responsibilities, and American culture expecting an organisation to focus more on philanthropic responsibilities within the community an organisation finds itself in.

Therefore, global organisations like BEUMER Group must at least recognise the CSR demands from stakeholders in their given regional areas. It is only then that CSR as an employer branding tool can be effective, as stakeholders dictate what is expected from the organisations. In the context of this study, BEUMER Group in Denmark should focus their efforts on how CSR initiatives fulfil ethical employee responsibilities, while BEUMER Group in America should focus their efforts on communicating the philanthropic responsibilities, and how exactly they give back to the community. Global issues such as environmental responsibilities are subjects which transcend national borders.

To concisely answer the problem statement: *“In what manner does national culture affect the considerations that international organisations like BEUMER Group must take when engaging in CSR communication?”*. National culture dictates what aspects of CSR is important to the community. Therefore, international organisations must recognise stakeholder needs in the given areas, in order to engage in efficient CSR communication.

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