Tina Sendlhofer

ORGANISING CORPORATE SOCIAL RESPONSIBILITY

THE CASE OF EMPLOYEE INVOLVEMENT AT SMALL AND MEDIUM-SIZED ENTERPRISES

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AND MEDIUM-SIZED ENTERPRISES

Businesses often refer to Corporate Social Responsibility (CSR) when asked about their responsibilities toward society. In this view, CSR includes social, environmental, and economic responsibilities, of which the latter is prevalently prioritised. The larger the organisation, the greater public scrutiny and external pressure exist to affect and control such tasks. It remains vague, however, how small and medium-sized enterprises (SMEs) navigate their responsibilities since these are less visible to the public eye. Hence, it may not be surprising that the literature about CSR in SMEs is fragmented and prevalently refers to two extremes: SMEs as forward-thinking actors or SMEs as lacking CSR.

This thesis sheds light upon how SMEs organise CSR by endorsing organising as a process of social construction and, thereby, focusing upon micro-foundations of CSR. This unveils specific organising mechanisms on the individual level (i.e. the employee) and on the organisational level (i.e. the SME).

Based upon three case studies in the Swedish apparel industry, it is determined that organising CSR is not necessarily dictated by the owner-manager's ideas and ideals; instead, employees are the ones who propel CSR. These employees exhibit moral motives for CSR as well as demonstrate entrepreneurial spirit by instrumentalising SME peculiarities and, therewith, contribute to shaping their organisational environments' social and environmental responsibilities.

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To
Theresia and Gerhard

Foreword

This volume is the result of a research project carried out at the Department of Marketing and Strategy at the Stockholm School of Economics (SSE).

This volume is submitted as a doctoral thesis at SSE. In keeping with the policies of SSE, the author has been entirely free to conduct and present her research in the manner of her choosing as an expression of her own ideas.

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A doctoral student is expected to deliver a significant contribution to prevalent literature when defending her thesis. She is expected to demonstrate relevant, rigorous, and independent research skills. Even if the result of four and a half year's work carries only one name, this would not have been possible without intellectual exchange and support from the academic and non-academic community.

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that we shared our first experiences as co-authors and that we have successfully managed all the challenges that come with it. Then, Niklas: You played one of the key roles during the final phase of my doctoral studies. Your engaged and developmental comments were spot on and you have helped me to significantly develop my work. You are certainly one of the biggest inspirations, in terms of research. Mette: Thank you for having helped me with positioning myself in the scholarly world by guiding me through all the important additional aspects of the academic profession: Conferences, seminars and, of course, by being an engaged scholar. Örjan: I want to thank you for the countless conversations in passing. You always had a friendly ear for my struggles and have supported me with an array of alternative perspectives on research. Ingrid: For your unending helpful advice, and that you have shared your experiences with me. You are a role model.

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Johanneshov, March 28, 2019

Tina Sendlhofer

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Part 1
Summary of the Thesis

Chapter 1

Introduction

Today you have to be like a mini president:
You have to solve the environmental issues; you
have to solve the social issues. I think this is both
good and bad. But, in the ideal and perfect
world, when we work in a world that is called
utopia, every business should concentrate only
on their core business.

Quote from Interview

Business activities have not always benefitted society at large, especially in environmental and social terms. These detrimental environmental and social repercussions have not remained unnoticed, and governments as well as non-governmental actors responded in different ways: such as by progressively launching stricter requirements for disclosure through corporate reporting (EC, 2014; Hąbek & Wolniak, 2016), or by arranging consumer boycotts (Seidman, 2007). While multi-national corporations (MNCs) have been widely recognised in the globalised world, as being powerful actors (e.g. Locke, Amengual & Mangla, 2009), small and medium-sized enterprises (SMEs) have been held less responsible for the ripples of their organisational activities. In other words, SMEs have operated rather freely under the radar of the public eye. This is intriguing since, given their tendency toward

internationalisation, SMEs are not necessarily local actors in today's world. SMEs represent 99% of the economic force in the European Union (EC, 2017) and account for 70% of industrial pollution (Hillary, 2004). I, thus, suggest that SME activities are one crucial gateway for contributing to a positive social and environmental impact worldwide.

The term Corporate Social Responsibility (CSR) is a concept that captures what constitutes businesses' social, environmental, and economic responsibilities - or what it means to be a 'good' company. CSR has been defined as "the integration of an enterprise's social, environmental, ethical, and philanthropic responsibilities towards society into its operations, processes and core business strategy in cooperation with relevant stakeholders" (Rasche, Morsing & Moon, 2017, p. 6). Furthermore, CSR has been interpreted as a concept in which responsibilities and related activities are tailored to further some sort of social good that goes beyond both legal requirements and a business' immediate interests (see Frostenson, 2013; McWilliams & Siegel, 2001). Henceforth, it is not surprising the interpretations of CSR vary: from country to country, from industry to industry, from company size to company size, from individual to individual.

The literature about SMEs and CSR is rather scattered; which prevalently refers to two extremes: SMEs are forward-thinking actors and SMEs lack CSR. The latter view dominates this discourse that, indeed, leads to a central concern: "scholars' emphasis on SMEs' limiting peculiarities, and disregard of enabling peculiarities, risks underestimating the role SMEs can play […]" (Egels-Zandén, 2017, p. 98). Hence, my aim is to shed light upon how SMEs organise for CSR. I understand organising as a process of social construction (Berger & Luckmann, 1967), which assumes the world does not occur as a fixed given. Organising has been defined as "the resolving of equivocality in an enacted environment by means of interlocked behaviour embedded in conditionally related processes" (Weick, 1979, p. 11). In other words, "to notice sequences of action that are improvements, call attention to them, label them, repeat them, disseminate them, and legitimise them" (Weick, 2001; p. 88). The role of the individual actor becomes key, such as managers or employees embedded in the organisational context. Departing from this, my interest is to study initially the organising of CSR on the micro level, instead of researching CSR from the dominating macro-perspective. Hence,

I will attend to both the motivational and the behavioural dimensions, by placing particular focus upon the micro-foundations of CSR. Any business consists of individuals - such as employees or managers - making decisions based upon their values, beliefs, and perceptions. Thus, I regard the individual level of analysis as decisive for studying whether CSR will be instigated on the organisational level. Finally, SMEs do not exist in isolation; therefore, I am interested in the organising of CSR into a wider context, namely when SMEs organise CSR in the global supply chain.

1.1. Thesis Outline

This doctoral thesis is organised as follows: Following this introduction, I will provide a detailed perspective of previous research on CSR in SMEs. The theoretical framework is then developed by elaborating on the central concepts that are used in this thesis. After this, the methodology and method section is outlined and discussed in conjunction with an introduction of the studied empirical cases[1]. Next, I will provide a summary of the individual articles that build the foundation of the thesis. The reader will be sufficiently equipped to follow the concluding discussions that relate to the overall aim of the thesis, its central themes, and research findings. Part 1 of this thesis ends with an outline of contributions to theory, implications for practice and propositions for future research directions. Lastly, Part 2 contains the four individual research papers: hereinafter referred to as Research Paper 1, Research Paper 2, Research Paper 3, and Research Paper 4.

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[1] My involvement in the research program Mistra Future Fashion - that aims at enabling today's linear apparel industry to transform into a circular sustainable apparel industry - has prescribed the wider context of study for this thesis: the Swedish apparel industry. Thus, it was a logical step to select the empirical cases from a list of industry partners of Mistra Future Fashion when conducting my research.

Chapter 2

Previous Research on Organising CSR at SMEs

I will now direct attention to the scholarly conversation on CSR at SMEs. Previous literature has portrayed SMEs from two angles: ranging from praising them as forward thinking-actors when organising CSR to depicting them as lacking CSR. I will provide a synthesis of the role of individual members when CSR is organised, thereby, attending to the growing body of literature about micro-CSR. This body of literature considers individual-level perspectives to be vital: what is otherwise known as CSR micro-foundations. A review then follows about SMEs organising CSR into other contexts: for example, the global supply chain.

2.1.   A Protagonist Stance on CSR at SMEs

The phenomenon about CSR organising, i.e. integration into businesses, has triggered scholarly attention for decades (Carroll & Shabana, 2010). Research has mainly focused upon CSR at MNCs (e.g. Clarkson, 1995; Lee, 2008; Porter & Kramer, 2006), leaving CSR in smaller businesses rather unnoticed. There is, however, a broad consensus that smaller businesses are a significant and sizeable economic force. Thus, studying CSR in SMEs merits equal investigation (Morsing & Perrini, 2009; Vázquez-Carrasco & López-Pérez, 2013). SMEs are, indeed, exposed to environmental issues (e.g. scarcity of raw materials, increasing waste, etc.) and social issues (e.g. health and safety,

child labour, etc.), which can lead to central economic concerns. The prevalent literature problematises CSR in SMEs by focusing upon the disabling mechanisms of CSR; the claims are SMEs are usually either resistant or passive toward CSR (Ciliberti, Pontrandolfo & Scozzi, 2008; Fitjar, 2011; Jorgensen & Knudsen, 2006). Notwithstanding this, a group of scholars recognised SMEs also playing an active role, namely that of forward-thinking actors in the organising of CSR (e.g. Egels-Zandén, 2017; Spence, 2007; 2016).

Even if CSR is relatively formalised, detecting CSR at SMEs may be generally challenging, due to the so-called 'small firm communication gap' (Wickert, Scherer & Spence, 2016). This observation, however, does not necessarily mean that CSR is largely absent in SMEs. In fact, some studies have revealed that SMEs are strong in aligning CSR to their core structures and procedures, yet are rather passive in communicating these to external environments. According to Wickert et al. (2016), one of the reasons the majority of SMEs do not disclose their CSR efforts is that they do not face the same external pressure for visibility and to comply with environmental and social standards as MNCs do which, for those reasons, usually need to be strong in communicating CSR (see also: Golob, Podnar, Elving & Ellerup Nielsen, Thomsen & Schultz, 2013; Jenkins, 2004; 2006; Perrini, Russo & Tencati, 2007). Another reason that may make it difficult to study CSR in these aforementioned ways relates to the fact that management processes and organisational principles at SMEs are not always led by strategic plans, but are frequently the result of intuitiveness and flexibility when adapting to internal and external circumstances. This rather tactical behaviour is difficult to communicate in compelling ways.

Returning to the literature about SMEs as promising actors for CSR, a group of scholars especially agrees that SMEs' organisational peculiarities can represent enabling mechanisms for organising CSR (e.g. Egels-Zandén, 2017; Johnson & Schaltegger, 2016; Russo & Perrini, 2010; Spence, 1999; 2007; Vázquez-Carrasco & López-Pérez, 2013). For instance, SME peculiarities are looser structures of control, less standard setting, flatter hierarchies, emergent strategising and informal communication channels (e.g. Baumann-Pauly, Wickert, Spence & Scherer, 2013; Fassin, 2008; Jamali, Zanhour & Keshinian, 2009; Jenkins, 2004; 2009). Furthermore, the responsible or

ethical motives for CSR often root in the personal influence of the owner-manager (Burton & Goldsby, 2009; Spence & Rutherfoord, 2003; Wickert, 2016), rather than public scrutiny or internal and external stakeholder pressures (Jenkins, 2006). The owner-manager has been frequently credited to be crucial in instigating CSR (Spence & Lozano, 2000). Other stakeholders, however, have also been found to play vital roles in the shaping of CSR: such as employees or suppliers (Spence, 2016; von Weltzien Hoivik & Shankar, 2011).

2.2.   The Role of Individual Organisational Members

SMEs are said to organise CSR on the account of the owner-manager (Ghobadian & O'Regan, 2006) and her or his degree of interconnection with internal stakeholders, as well as with their environment and the community in which they act (Jenkins, 2009; Murillo & Lozano, 2006; McKeiver & Gadenne, 2005). Indeed, such internal drive makes owner-managers become external champions for CSR (Jenkins, 2006). The meticulous focus upon owner-managers in previous SME research is, indeed, warranted. Yet, it leaves other organisational members largely unexplored: such as employees. This is intriguing, as previous research has demonstrated that organisational outcomes are significantly dependent upon the behaviour of the individual employee: such as whether an organisation implements CSR (e.g. Aguilera, Rupp, Williams & Ganapathi, 2007; Collier & Esteban, 2007; Frandsen, Morsing & Vallentin, 2013).

Including other members of the organisation - such as employees - add complexity and diversity to the process of organising CSR. Employee participation has been found to be beneficial since it can create a broader consideration of issues (Greenwood & Freeman, 2011). Historically, employee-perceptions of organisational activities have been the frame of reference in the micro-CSR domain (Gond, El Akremi, Swaen & Babu, 2017): such as the degree to which perceived organisational CSR impacts organisational identification (Evans & Davis, 2014). One focus in this thesis, however, is placed upon understanding why and how employees regard themselves as

responsible actors for CSR. Slack, Corlett and Morris (2015) provide an example as they have studied the engagement of employees in CSR, showing that some employees are motivated by their private interest to engage in CSR in their business life. Girschik (2018) provides similar results, finding that employees at a world-leading MNC may, indeed, be internal activists when establishing CSR from the inside out. I argue that these findings can be meaningful for SMEs. SMEs are usually rather flatly organised, implying that employees are likely to have greater decision power and direct links to external stakeholders of the organisation. Consequently, it may be particularly pertaining for SMEs to be dependent upon the behaviour of the individual employee (e.g. Aguilera et al., 2007; Collier & Esteban, 2007; Frandsen et al., 2013). In turn, both greater decision power and direct links to external stakeholders mandates employees with the necessary agentic ability to influence organisational activities. Thus, I deem it as particularly relevant to study employees in the SME context in order to shed light upon organising for CSR.

The synthesis of previous literature indicates that CSR at SMEs may be motivated by reasons other than external pressures, thus, pointing to a need to understand the underlying mechanisms when CSR is organised. Individual actors or internal organisational dynamics of the organising for CSR, however, have been left largely unexposed (e.g. Baumann-Pauly et al., 2013; Costas & Kärreman, 2013; Wickert, 2016). As Aguinis and Glavas (2012, p. 953) put forward, research on this level of analysis is relevant: "although CSR takes place at the organisational level of analysis, individual actors are those who actually strategize, make decisions, and execute CSR initiatives[2]." Consequently, the area of research that pertains to how CSR is more generally organised has been facing increasingly urgent calls to focus upon antecedents and micro-foundations: e.g. the underlying dynamics of CSR implementation (e.g. Jones, Newman, Shao & Cooke, 2018; Jones Christensen, Mackey & Whetten, 2014). Literature suggests that, upon this level of analysis, it is pertinent to study the influence individuals exert upon the organisation's CSR

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[2] The significance of individuals has been also noticed by the more general literature in the strategy, organisation and management field. As Felin and Foss (2005, p. 441) put it: "Organisations are made up of individuals, and there is no organisation without individuals. There is nothing quite as elementary […]." (see also: Abell, Felin & Foss, 2008; Felin & Foss, 2006)

engagement (e.g. Aguilera et al., 2007). In particular, we need to enhance our comprehension about what drives individual members of the organisation to get involved in CSR (Aguinis & Glavas, 2012; Wickert & De Bakker 2018).

2.2.1.   Micro-CSR: The Micro-Foundations of Organising CSR

Scholars have increasingly paid attention to the individual-level of analysis in CSR. In this stream of literature, individual people - such as managers or employees - are regarded to be crucial in fulfilling CSR promises (Fleming, Roberts & Garsten, 2013). Therein, a number of studies refer to 'micro-foundations of CSR' (Jones Christensen et al., 2014; El Akremi, Gond, Swaen, De Roeck & Igalens, 2018; Gond et al., 2017; Morgeson, Aguinis, Waldman & Siegel, 2013), which are defined as "foundations of CSR that are based on individual action and interactions" (Aguinis & Glavas, 2012, p. 956). Researching micro-foundations is suggested to be one gateway to uncover processes and mechanisms, on different levels, within and between organisations (ibid). These different levels depend upon the role of the individual member of the organisation. For instance, organisational members not only influence each other; they are also connected to the organisational level when making decisions or taking action, as part of their respective job roles. This may directly impact organisational outcomes or external stakeholders of the organisations, such as business partners. Hence, in this interpretation of micro-foundations of CSR, the focus is upon the action and interaction between the individual members of the organisation, instead of upon the organisation and institutional environment. The dominant focus in this stream of literature has been mainly inspired by psychology literature and conceptualised the individual's motivations, attributes, cognitive processes, or evaluations (De Roeck, El Akremi & Swaen, 2016; El Akremi, et al., 2018; Gond et al., 2017; Jones, in press; Jones & Rupp, in press); thus, reactions to CSR has been the most dominant research stream (Gond et al. 2017; Jones et al., 2018). Empirical studies lack sufficient insights into the micro-actions as a subject of study, wherein CSR micro-foundations can be considered to deliver insights into barriers to, and drivers of, (employee) engagement in CSR (Hejjas, Miller & Scarles, 2018). Micro-foundations of CSR are further understood as "how CSR is developed, articulated and practiced" (Costas & Kärreman, 2013, p. 395), thus, attending to individuals' practices and processes in CSR (Girschik,

2018; Kourula & Delalieux, 2016; Morsing & Spence, 2019; Risi & Wickert, 2017; Wickert & De Bakker, 2018). In this stream of literature, CSR micro-foundations are discerned to be highly dynamic as well as temporal aspects are important to consider (Haack, Schoeneborn & Wickert, 2012). Wickert and De Bakker (2018) provide one example by focusing upon the individual's activities and their processes when establishing CSR in the organisation. Using issue selling as a framework, the authors find that middle managers' individual actions are designed to target social change by strategically engaging with others in the organisation. Acquiring relational knowledge and adopting others' perspectives on the enactment of CSR facilitates this engagement (ibid).

The focus upon individuals' micro-foundations of CSR is, hence, a useful analytical level when conceptualising micro-CSR, even though these have been largely treated as 'black boxes' in prior research (Gond et al., 2017; Jones et al., 2018). This stream of literature is in its nascent phase, indicating ample opportunities to contribute with a process perspective to the conceptual development of CSR (see Aguinis & Glavas, 2012; Gond et al., 2017; Wickert & De Bakker 2018). A process-oriented understanding of organising for CSR is not entirely new (see Baumann-Pauly et al., 2013; Wickert et al., 2016). However, most studies have been conducted on the organisational level of analysis. Given the significance of individual action and interaction in the organising of CSR, it is not surprising that those studies that have focused upon the organisational level struggle to explain variations in CSR implementations within and across organisations (see Wickert & De Bakker, 2018). Therefore, we need to strengthen our understandings about how individual actors interpret and, thus, organise CSR on the organisational level (Aguinis & Glavas, 2012). Therein, it is important to consider that ideas and ideals among individual actors are not shaped in isolation. They are a result of a socialisation process that both takes place collectively among members within the organisation and in the interaction between the organisation and stakeholders in its external environment.

In summary, I contend that, in order to shed light upon the variations of organising CSR, it is crucial to clarify organising mechanisms - enabling and disabling mechanisms - that apply when individual members of the organisation, such as employees, get involved in organising CSR.

2.3. SMEs Organise CSR in Global Supply Chains

Assuming that SMEs do, indeed, organise for CSR, it is worthwhile to review what previous research has found about organising mechanisms into a wider context. I contend that paying attention to the supply chain context is particularly relevant, as this is the nexus to which many CSR activities are empirically targeted. SMEs have been found to be frequently involved in local CSR activities in their communities (Vives, 2006); however, given related practices of outsourcing, SMEs may not necessarily be local actors. When maintaining global supply chains, SMEs as well as their suppliers, are required to follow CSR rules, in the form of codes of conduct or other types of certification programs (Jorgensen & Knudsen, 2006): the former is frequently located in the Global North[3], while the latter is frequently located in the Global South. Given the lack of economic resources required for monitoring adherence, such rules may be difficult to follow for many SMEs. Furthermore, the lack of economic leverage over suppliers - the arm's length ability of SMEs (Sardana, 2004) - may hamper their willingness to follow CSR. In fact, SMEs participate only occasionally in roundtable discussions such as multi-stakeholder initiatives or engage in cross-sectoral collaborations (Morsing & Perrini, 2009) to persuade their suppliers to adopt CSR.

In spite of this, Egels-Zandén (2017) states that "scholars' emphasis on SMEs' limiting peculiarities, and disregard of enabling peculiarities, risks underestimating the role SMEs can play in global production networks" (p. 98). Some SMEs, indeed, have been found to overcome such obstacles or even take the lead by pioneering with CSR. (Kallifatides & Egels-Zandén, 2013; Egels-Zandén, 2017). Egels-Zandén (2017) presents a revelatory case in the textile industry in which a small Swedish company implemented a living wage at their supplier: something that, according to their large competitors, 'could not be done'. Thereby, the SME singlehandedly organised for CSR through its supply chain. Another example of such an SME is provided by Kallifatides and Egels-Zandén (2013): finding that a small company enacted strict CSR rules in its supply chain and, thereby, provided symbolic value showing that

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[3] Global North and Global South are ideological concepts, respectively, rather than geographical concepts (Hollington, Salverda, Schwarz & Tappe, 2015).

CSR can be altered by smaller companies. In combination with the bulk of companies worldwide consisting of SMEs, I consider it germane to study SMEs that organise CSR into their supply chains (Baden, Harwood & Woodward, 2009).

2.4.   Summary and Research Questions

The synthesis of literature reveals three areas of research to which I intend to contribute. First, the chief contribution of this thesis targets the micro-CSR domain and micro-foundations of CSR, respectively: wherein the role of employees as potential change agents has gone rather unnoticed. While the dominant body of literature is inspired by the psychological tradition to inform micro-CSR, the sociological tradition of micro-CSR is still nascent. The way in which individual members - such as employees - take an active part in the organising for CSR remains fairly understudied. Building upon these micro-foundations, I plan to contribute conceptually to the stream of literature of CSR in SMEs and the diffusion of CSR into wider contexts, such as to their suppliers. Third - and more generally - knowledge about SMEs and they organise CSR is scattered. Thus, I deem that SMEs are empirically merited for further investigation. The consolidation of the micro-foundations on both micro-level CSR and organisational-level CSR are intended to deliver relevant clarifications for the current body of literature. Figure 1 illustrates the two guiding research questions for this doctoral thesis.

Figure 1: Research Aim and Research Questions
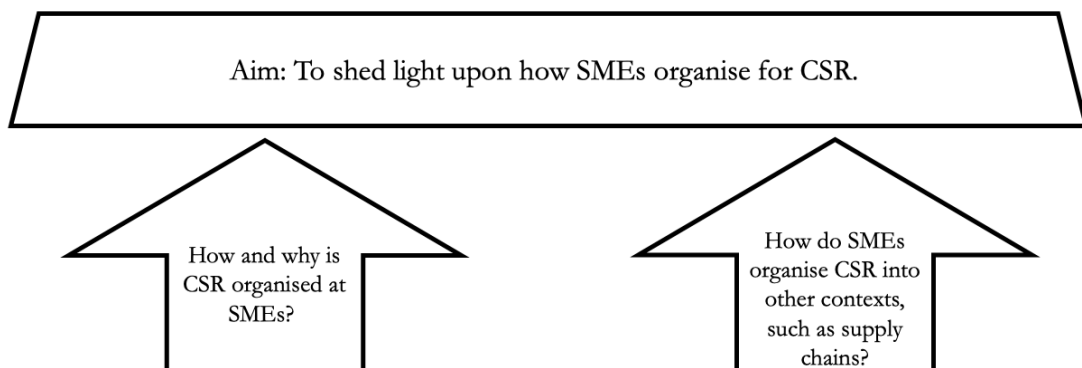
In the following chapter, I will introduce the theoretical considerations for addressing the research questions.

Chapter 3

Theoretical Considerations

The previous research and research questions have been reviewed, so I will now move onto the individual theoretical considerations. I first introduce concepts of micro-level organising in order to conceptually understand the organising of CSR in specific organisations, such as SMEs. More specifically, I contend that employee motivations and activities - hereinafter also referred to as micro-foundations - can be meaningful in elucidating organising mechanisms on the organisational level. Then, given that organisations do not exist in isolation, I find it intriguing to include concepts that allow me to study the wider context of organising: such as organising CSR together with suppliers or other stakeholders. As aforementioned, the current literature about CSR is scattered, as are the theoretical lenses and the level of analyses used to explain the organising of CSR. Hence, I have included concepts from different theoretical schools with the aim of shedding light upon how SMEs organise for CSR. When using different theories, it is vital that they harmonise with one another; therefore, I have made a conscious choice to draw upon theories that share a similar - and largely social constructivist - ontological stance. These concepts share treating actors and organisations as interrelated with one another as well as with their surrounding environment.

3.1.   SMEs Organise for CSR: A Micro-Level Perspective

My choice to focus upon the micro level is grounded in the current developments in CSR literature, wherein micro levels have been increasingly considered as crucial when studying the organising for CSR. I have chosen to include moral responsibility, because this concept attends to the motivational aspect of organising CSR - *why is CSR organised at SMEs*? Second, I have selected moral decoupling as a concept for studying the behavioural aspect of organising CSR - *how is CSR organised at SMEs?* As demonstrated in Chapter 2, taking this approach attends to a relatively unexplored research area; hence, it merits theoretical development (Aguinis & Glavas, 2012; Godfrey & Hatch, 2007).

3.1.1.   Moral Responsibility

Since CSR may involve ethical responsibilities for decision-making (see definition Rasche et al., 2017), I consider the motivational aspects, as part of micro-foundations, are particularly relevant when studying CSR organising in SMEs. Although philosophers argue that ethics and morality have fine distinctions, scholars have used the two terms interchangeably and refer to them as the individual's own perceptions of the "rightness" or "wrongness" of their behaviour (Ha-Brookshire, 2017; p. 228). Traditionally, morality has been understood as a concept that is strictly applicable to the individual person (Bevan & Corvellec, 2007). Furthermore, morality is said to be socially constructed as well as highly context specific (Bandura, 1999). Hence, Ha-Brookshire (2017) has argued there is no need to sharply demarcate the morality of people. In spite of the fact that morality is considered to be person-centric, it may be also translated into the organisational level (Bovens, 1998): when individual people - such as employees - are considered as agents on behalf of their organisation.

Kant's (1797/1991) perspective sees morality as being both flexible and inflexible. While both kinds of morality share in common that people intend to fulfil their morals, the flexible type of morality allows a person to decide the path for the way in which their morality will be handled. The inflexible

type of morality is a kind of universal duty that a person must fulfil. Jones and Ryan (1997, p. 664) build upon this idea by defining a concept called *moral responsibility*: "the accountability of one's chosen actions that advance or retard moral purpose." According to Bovens' (1998) assumption of morality, the moral responsibility of individual people may also mirror the moral responsibility of the organisation. Thus, if an employee perceives moral responsibility for a certain cause within the organisational context, then this will be reflected on the organisational level. Furthermore, moral responsibility is a concept that has been previously used when explaining motives for engaging in CSR, sustainability or ethical business behaviour (e.g. Ha-Brookshire, 2017; Jung & Ha-Brookshire, 2017; Lee, Ha-Brookshire & Chow, 2018). The way in which moral responsibility may be linked to CSR - namely the moral responsibility for CSR - is proposed in the following paragraph.

I suggest that moral associations with CSR are inherent within a person and, therefore, give leeway for CSR to be developed: either on the individual level or in connection to the organisational level through their job roles. The concept of moral responsibility for CSR, is suggested to capture motives for organising CSR and is defined here as "the feeling or articulation of the individual to take decisions and actions in order to promote CSR, which are based on their own beliefs and their perception of the right thing to do" (definition adapted from Ha-Brookshire, 2017). The interpretation of the perception of doing the right thing needs to be accounted for since moral responsibility is highly person-specific. However, doing the right thing in this thesis needs to relate to actions that promote social, environmental, ethical or philanthropic responsibilities. Consequently, this would not fall under the herein proposed conceptual definition of moral responsibility for CSR if an employee would consider higher margins and improvement of financial success as part of CSR work. Finally, it is expected the organisation will show a certain engagement in CSR when an employee perceives moral responsibility for it; the moral responsibility for CSR is understood as an antecedent for organising CSR.

3.1.2.   Moral Decoupling

When taking moral responsibility for CSR as a starting point, it is a logical step forward to regard theories that relate to CSR behaviour on the micro

level, such as the individual person or the individual organisation. *Moral decoupling* is a concept that captures the moral behaviour tension; thus, I regard it as a suitable theoretical concept to inform micro-foundations of CSR organising.

As aforementioned, whether moral responsibility is flexible or inflexible depends upon how the individual person chooses to fulfil their morality. When the moral responsibility is fixed, it can be assumed the moral responsibility is perfectly coupled to a person's actions and behaviour. Conversely, when a moral responsibility is flexible, the individual person might take detours in fulfilling her or his morality. The deviation from one's own morality has been previously conceptualised as moral decoupling (Eriksson & Svensson, 2016). Although the majority of studies have been conducted in relation to war, violence or bullying (Moore, 2008), moral decoupling has been also used in organisational contexts (see Bandura, Barbaranelli, Caprara & Pastorelli, 1996; Eriksson, Hilletofth & Hilmola, 2013; Eriksson & Svensson, 2016). In fact, detours of moral responsibility may pertain particularly to the organisational context since structures, goals or strategies of a business - of which the individual person is a member - might not be aligned with their perceived moral responsibility. As a consequence, organisational members - such as employees - may produce ways to work around such misalignment; hence, they may, indeed, decouple. Moral decoupling is then conceptualised as a context wherein the individual's behaviour deviates from their sense of responsibility for doing the right thing (Eriksson & Svensson, 2016; Sayer, 1992). Thus, it builds the theoretical base of moral disengagement. Eriksson et al. (2013) have defined moral decoupling in the organisational context: "moral decoupling is a psychological process, used to separate moral from transactions so that materials, information, and money may be transferred, while the moral responsibility is diffused or separated from the transaction" (p. 728).

The following list includes decoupling mechanisms: moral justification, euphemistic labelling, advantageous comparison, displacement of responsibility, diffusion of responsibility, disregards of distortion of consequences, dehumanisation, and attribution of blame (Bandura, 1999; Eriksson & Svensson, 2016). A summary of the definitions as well as how these can be understood when organising for CSR can be found in Table 1.

Table 1: Summary of Moral Decoupling Mechanisms

Mechanism	Description
Moral justification	When a person before engaging in irresponsible conduct justifies to herself/himself that their actions are morally acceptable, such as participating in irresponsible practices in good cause for the company's financial outcome.
Euphemistic labelling	When a person changes the label and words of action so that the actions are sanitised.
Advantageous comparison	When a person compares her/his own irresponsible actions with an alternative that is worse.
Displacement of responsibility	When a person does not consider herself/himself to be the agents of irresponsible behaviour. These agents are instead other organisations and leadership of the organisation.
Diffusion of responsibility	When a person's sense of agency gets obscured by diffusing personal accountability. It is applicable in-group decision-making when everybody is responsible for CSR, but no one really feels responsible for it.
Disregard or distortion of consequences	When a person ignores, minimises, distorts, or disbelieves negative results of the irresponsible activities.
Dehumanisation	When the victim of actions is stripped from human properties and to portray these victims as mindless beings with no human worth.
Attribution of blame	When a person views herself/himself as faultless victims driven by their adversaries to irresponsible actions by forcible provocation.

Table 1 is adapted from Aquino, Reed II, Thau & Freeman, 2007; Bandura 1999; Bandura et al., 1996; Bandura, Caprara, Barbaranelli, Pastorelli & Regalia, 2001; Eriksson et al., 2013; Vollum & Buffington-Vollum, 2010

In summary, morality is applicable to individuals and so is moral decoupling (Bandura et al., 1996). Nevertheless, both can be representative for organising mechanisms on the organisational level (ibid). Understanding the points of disengagement - i.e. points of decoupling - is equally important as understanding the points of engagement - i.e. points of coupling - when organising for CSR and, thereby, connecting to a wider context. The latter is introduced in the following section.

3.2.   SMEs Organising for CSR: A Wider Context Perspective

Concepts that allow bridging the organising activities in focal organisations with those of their stakeholders can be useful to consider when studying *how SMEs organise CSR into other contexts*. My interest to include links to stakeholders into the subject of study is empirically motivated. As relatively weak actors, SMEs may not act in isolation; they are interdependent of their stakeholders in organising CSR: e.g. supply chains (Knudsen, 2013).

3.2.1.   Norm Entrepreneurship

The theoretical concept *norm entrepreneurship* is used in this research to bridge the micro-level actor and micro-level activity with a wider context of organising. More specifically, I suggest the concept of norm entrepreneurship allows me to analytically capture micro-level activities: how employees' agency unfolds inside[4] the organisation when organising for CSR, as well as with other stakeholders. Furthermore, norm entrepreneurship has its roots in the social constructionist view on norms (see Ingebritsen, 2002), wherein norms do not occur as static, independent, and imposed upon individual actors, e.g. from social systems. From the social constructionist point of view, norms are dynamic, interdependent, and shaped by actors themselves. Subsequently, individuals, organisations, states or other societal actors are considered to be equipped with an agentic ability for enacting new norms.

   In this research tradition, norms have been referred to as standards of appropriateness, such as appropriate behaviour, which change over time and are either articulated or tacit rules to create order for social life (Finnemore & Sikkink, 1998). This includes complex systems of meanings, which may co-exist; at times, they may even conflict each other (ibid). For instance, an organisation might be exposed to a plurality of expectations about what constitutes appropriate behaviour. This plurality of expectations is rooted in varied contextual conditions, such as in geographical and cultural borders. Given this, it is likely that an organisation's perceived appropriate behaviour

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[4] The term 'inside' refers to organising mechanisms that occur at a focal organisation.

differs from operating in the Global North versus operating in the Global South.

The process of norms is divided into three stages of what is known as a norm cycle: norm emergence, norm acceptance, and norm internalisation (Finnemore & Sikkink, 1998). Actors that develop norms are called norm entrepreneurs who "actively seek to persuade others that an alternative standard for behaviour is appropriate" (Sjöström, 2010, p. 178). Norm entrepreneurs have been credited sharing characteristics with other types of entrepreneurs, as their activities include "acts of organisational creation, renewal, or innovation that occur within or outside an existing organisation" (Sharma & Chrisman, 1999, p. 17). In order for norms to emerge, norm entrepreneurs must first discern their norms as being superior and have to mobilise resources in order to initiate their new standard of appropriateness. In a second step, norm entrepreneurs strive to persuade other actors to adopt their new standards of appropriateness. In fact, norm entrepreneurs are not necessarily driven by self-interest; it is the goodwill for a cause that may motivate them (Finnemore & Sikkink, 1998).

Previous studies have used the lens of norm entrepreneurship in CSR-related themes. One study showed that, despite their relatively weak military and economically dependent position, Scandinavian countries are seen as norm entrepreneurs through their exercising of social power in global politics (Ingebritsen, 2002). These said Scandinavian countries provided alternative models of engagement through providing aid. The lens of norm entrepreneurship has also been applied to the organisational research field. Sjöström (2010) found that shareholders act as norm entrepreneurs by using their economic leverage in order to influence the improvement of CSR activities in international business relationships. Given these insights, I suggest the concept of norm entrepreneurship is suitable to address organising CSR in SMEs since this theoretical lens allows me to capture the individual organisation's activities when framing CSR as an emergent process.

Since norms are not necessarily universal, one can presume that such differences could lead to norm gaps across relationships. The lens of norm entrepreneurship may elucidate how micro-level activities unfold in organising CSR when smaller organisations aim to harmonise gaps concerning their perceived standards of appropriate behaviour in relationships. As I have

pointed out in Chapter 2, SMEs are said to lack the economic leverage for organising CSR into a wider context (Sardana, 2004). Hence, these must frequently rely upon other ways to do so: such as, building long-term or trusted relationships (Ciliberti et al., 2008; Jenkins, 2004; Russo & Perrini, 2010). Hence, I suggest that knowledge is an important concept to include when studying harmonising standards of appropriate behaviour. This is supported by Börjeson, Gilek and Karlsson (2015), who studied how CSR is organised in supply chains and concluded knowledge as instrumental for organisations to meet CSR. More precisely, their findings demonstrate that the organising of CSR frequently suffers from inadequate processes concerning the transfer of knowledge, such as the sharing of it. Knowledge has been defined as "ideas about types and processes of knowledge connected with *knowing what, knowing how,* and *knowing why*" (Börjeson et al., 2015, p. 212; emphasis in original statement; see also: McInerney, 2002; Snowden, 2002). In this view, knowledge can refer to as a tool for organisations at the other end of the relationship to meet CSR. For instance, a shared knowledge about what responsibilities within CSR are applicable in order to adapt accordingly, i.e. social, environmental, ethical, or philanthropic responsibilities. Thus, I suggest that knowledge in this view may become instrumental for SMEs when organising CSR into wider contexts.

3.2.2.   Partial Organising

When studying organising mechanisms that emerge from the micro-level activities and stretch into wider contexts, I suggest the theory of *partial organising* as one additional lens. Partial organising devised by Ahrne and Brunsson (2011) implies that an organisation does not only occur within the boundaries of formal organisations. Instead, organisation is better understood through the unpacking of organisational elements involved in the 'black box' of organising, which include membership, hierarchy, rules, monitoring, and sanctioning. These elements are either achieved through cultural norms, charisma, social status, and traditions or they are created through decisions (Ahrne & Brunsson, 2011). I concentrate upon decisions as "organisations (that) are formed by decision, and decisions constitute the fundamental phenomenon of organisations" (Ahrne, Aspers & Brunsson, 2015, p. 11; see also: Luhmann, 2000; March & Simon, 1958). More specifically, decisions

constitute what one organisation communicates to another organisation about what the other organisation is expected to do (Ahrne et al., 2015).

Formal organisations make use of - and have access to - all the five elements; variations of organising have access to all, however, only make use of selected elements. The former, formal organisation can, therefore, be regarded as being complete, whilst partial organisations make use of only a selection of these elements. Notably, the use of organisational elements by partial organisations may be considered to be fluid. In other words, partial organisations can make use of all the elements at various points in time. Many forms of organising sustainability or CSR have been found to be informal and, indeed, partial (Rasche, De Bakker & Moon, 2013). In a period of increasing rules, standards and certification, partial organisation allows the bridging of regulatory gaps from a distance (Ahrne & Brunsson, 2011). Just as formal organisations are created in order to govern from a distance, the use of a selection of particular organisational elements serve the same purpose.

The five organisational elements of partial organising are based upon Goffman's 'focused interaction' (1972) framework; thus, they resonate well with the social constructionist view on organising. The first element is *membership*, which determines who is interacting with whom. This can involve the mutual agreements concerning closed relationships, which means that every individual or every organisation involved must know about the other. When studying the organising of CSR in wider contexts, there need not necessarily be interactions between organisations or the recognition of some common interests between them. Membership may be used as an element to establish the direction of a decision: For whom is it? Thus, membership is likely vital for implementing rules in form of CSR or a new order, thereby, ensuring compliance. In other words, it may be assumed that organisations, indeed, desire establishing memberships when organising CSR into wider contexts for ensuring compliance with rules.

The second element *hierarchy* substantiates power relations and arm's-length relations. In fact, hierarchy establishes the responsibility of who has to make what kind of decisions. Presumably, when SMEs organise CSR into wider contexts, hierarchy is likely an element that SMEs are not able to fully act upon. This stems from the fact that hierarchy is connoted with power, of

which SMEs often lack, and is used as a tool that an organisation may use to leverage their impact onto other organisations. With power comes responsibility. An organisation may deliberately refrain from using the element of hierarchy since it would make them accountable for [non] compliance. Furthermore, with hierarchy, an organisation would assume responsibility and follows up its CSR: a prerequisite for working across organisations. The organisation at the other end of the business relationship, for instance the supplier, however, must assume responsibility for their compliance if a SME abstains from using the element hierarchy.

Rules make up the third element; they set the framework for exhibiting responsibility for one's behaviour, as well as indicate how to execute related tasks. Rules generally limit the degree of uncertainty, increase consistency, and aim to provide direction for the decisions that have been made. Thereby, rules can serve as a tool for justifying and legitimising decisions when CSR is organised into wider contexts. As aforementioned, however, CSR often spans across cultures, legal landscapes, and business practices; the interpretations of CSR agendas may vary across business relationships. Therefore, it seems fundamental for organisations to formulate rules that all involved actors understand. In accordance with that, Karaosman, Morales-Alonso and Brun (2014) have found the success of transmitting sustainability goals depends upon using a common 'language', which can be interpreted as a common agenda, goal or rule.

Monitoring, the fourth element allows all involved participants to keep track of each other's activities, therefore, laying the basis for forging plans, rules or goals. This element explains for whom decisions are aimed. Who is to be monitored and how are they to be monitored? This means that, when organising CSR into wider contexts, monitoring allows to gauge how decisions about the results of monitoring should be used and spread, such as fulfilment of contracts, ratings, and certifications. Notably, monitoring has different implications for those who are being monitored than they do for those who are interested in the decisions based upon the monitoring.

Lastly, *sanctioning* empowers the measure to persuade the organisation at the other end of the relationship to act in accordance with the stipulated rules. Sanctioning is a useful tool to oblige another organisation to comply with other elements. When organising CSR into wider contexts, it is in the

interest of the organisation that instigates CSR to monitor and sanction the participating organisation for compliance. Doing so, however, implies additional cost and might especially motivate smaller organisations to remain at a fairly low-level of using the element sanctioning. Lastly, sanctions have been found to provoke non-compliant behaviour, causing them to seek to organise themselves differently when organisations are compelled to CSR.

Despite the possibility that all elements can exist by themselves, organisations tend to refrain from making use of merely a single organisational element. Usually, organisers combine two or more elements with each other or depend upon other organisers to take responsibility for other elements (Ahrne & Brunsson, 2011). This is rooted in the resource-intensive nature of facilitating all elements, while ensuring decision processes as well as the sometimes intra-competitive nature of organisational elements.

3.3.   Summary

In summary, the concepts of moral responsibility for CSR and moral decoupling have been selected to study the individual actor and the employee, respectively: their values, motives for CSR, and subsequent activities. These concepts are used to address the research question: *How and why is CSR organised at SMEs?* The concept of norm entrepreneurship bridges the micro-level actor and micro-level activities with a wider context. More precisely, when employees challenge the established understanding of CSR by redefining new rules as well as persuading their stakeholders to adopt them. Thereby, the concept of norm entrepreneurship addresses also the research question: *How do SMEs organise CSR into other contexts, such as supply chains?* Lastly, the concept of partial organising addresses this question too and is used to frame the mechanisms when SMEs organise CSR together with their stakeholders. Figure 2 illustrates the chosen theoretical concepts.

Figure 2: Overview Theoretical Concepts for Studying how SMEs Organise CSR

	Moral responsibility	Micro-level actor, i.e. employee
Norm entrepreneurship	Moral decoupling	Micro-level activity, i.e. employee
	Partial organising	Wider context, i.e. stakeholders' activities
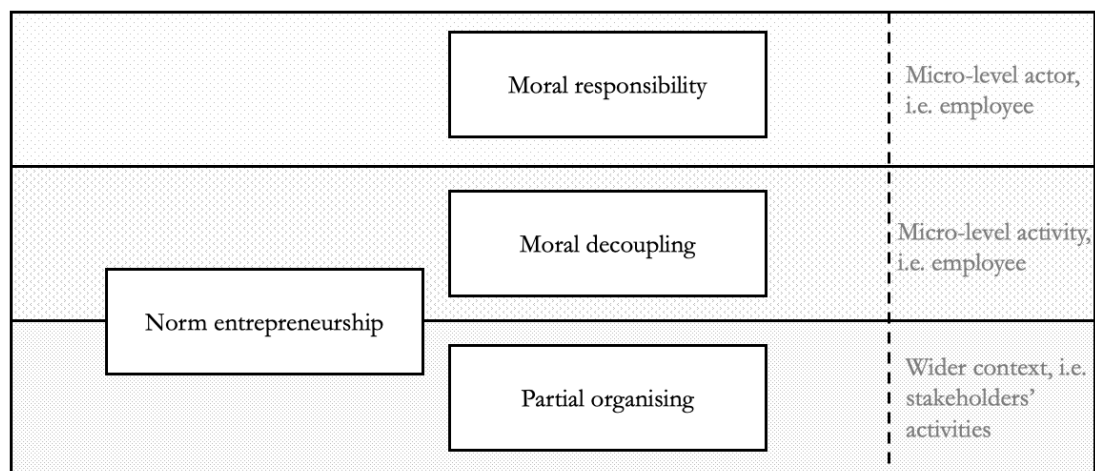
The following chapter outlines the method and methodology in which I will demonstrate why the chosen analytical path is suitable for achieving the overall research aim.

Chapter 4

Research Method and Methodology

This chapter will explain my methodological choices when studying the organising of CSR. I begin first with a short discussion of my general qualitative research approach. I reason why case study research is particularly suitable to investigate the overall research topic. I then explain the sampling criteria of the three case companies and provide the description of the cases. I continue by exploring data collection as well as the coding process. The chapter ends with a note on how I have studied concepts used in this thesis: such as CSR.

4.1. Qualitative Approach

The overall research aim is to shed light upon how SMEs organise CSR. As mentioned in the preceding chapters, all articles offer studies with different vantage points to the phenomenon that is, indeed, attracting a growing interest in organisation and management literature. Yet, the body of literature about CSR in SMEs, as well as employees specifically, is rather scattered. This may indicate the topic has not been sufficiently investigated (Neuman, 2013). Therefore, I have been leaning toward an explorative research approach: typically an approach to research that strives to generate new theory or expand pre-existing theory rather than to test it. While an explorative research approach does not necessarily exclude quantitative research methods, I contend that choosing qualitative research methods are better suited for the aim of this doctoral thesis. This is due to the fact that qualitative research methods

allow the researcher to uncover insights and reasoning of the phenomena (Eisenhardt, 1989; Gioia, Corley & Hamilton, 2013). They are usually recommended for when addressing the "how" and "why" questions (Yin, 2003).

I use an inductive research approach throughout the thesis work; this is also mirrored in the journey that has led me to the growing focus upon the individual level, the employee. One could argue that inductive research implies relying entirely upon newly collected empirics, rather than using the literature as a starting point for theory creation (Eisenhardt, Graebner, & Sonenshein, 2016). Notwithstanding this, some scholars reason (Alvesson & Sköldberg, 1994; Gioia et al., 2013) that an inductive approach may also be applicable for work when the researcher chooses to remain 'wittingly ignorant' of previous theorising and, thus, accommodates a process to "remain open for the unexpected and novel research directions" (Alvesson & Kärreman, 2007, p. 1266). The latter view resonates with my view on inductive research: namely, inductive research should be interpreted in relative terms. A pragmatic stance on the practicalities of the general research process during my doctoral studies motivates this. Based upon my own experience as a doctoral student, the process of writing a doctoral thesis usually begins with the submission of research proposals that frequently include reviewing existing literature. By doing so, I was expected to position my intended research in light of pre-existing theories. Thus, even though I followed an inductive research approach, I had a good sense of pre-existing theories prior collecting data.

4.2.   Case Studies

Given the dearth of studies about CSR in SMEs (see Morsing & Perrini, 2009) as well as employee involvement in CSR (see Jones et al., 2018), I have used a qualitative case study method (Marshall & Rossman 2014). Case studies research is a research strategy that allowed me to gain rich insights into the phenomenon as well as to access idiosyncratic qualities of the studied unit (Maxwell, 1992; Yin, 1981). With the intention to gain data-rich insights (Glaser & Strauss 1999; Patton 1990), cases are then frequently purposefully sampled, according to certain criteria: extreme, unique, longitudinal, revelatory or critical (Yin, 2003; see also: Flyvbjerg, 2006).

The case study research in this thesis builds largely upon primary data, such as interviews and observations. Interviews are useful when investigating participants' personal beliefs, opinions or experiences; observations offer a technique to unfold mechanisms of behaviour. A primary advantage of these two techniques is to gain a close proximity to the topic of enquiry; thus, the researcher gains a good understanding of issues that are perhaps not immediately apparent (Miles, Huberman & Saldana, 2014). The studies' findings rely upon "narratives that produce process accounts of organisational phenomena" (Vigneau, Humpreys & Moon, 2015, p. 475). Narratives make it possible to retrieve fine-grained information, which allows for deeper analyses of contextual conditions. Thus, I deem other data collection techniques - such as surveys - not suitable for this thesis' aim (Yin, 2003).

Given this, I have chosen an interpretative approach (Heller, 1989) in my research. I endorse Gioia's (2003) interpretative lens to research that means "rendering the informants' own understandings of their experiences, often in their own terms" (p. 290). The researcher becomes, thereby, responsible to provide an adequate version of the informant's experience (Gioia et al., 2013). Hence, I interpret the role of a researcher as being a tool to describe. While doing so, however, the researcher needs to keep the aerial perspective - the aggregate-level perspective - in order to depart from pure description and derive at theorising (ibid).

Interpretative research is frequently criticised for being 'too subjective': especially in terms of research(-er) bias. Therefore, when interpretative research is conducted with qualitative methods, researchers have been increasingly required to overcome prejudices of being "unsystematic and impressionistic" (Glaser & Strauss, 1999, p. 223). Because of this, qualitative research has started to mimic more positivistic quantitative research traditions by developing tools for demonstrating rigour in inductive and interpretative research approaches (e.g. Eisenhardt et al., 2016; Glaser & Strauss, 1999). The trend to use the increasingly popular Gioia-template for inductive research (Gioia et al., 2013) is one artefact this prompts. I believe that using this template does not necessarily improve inductive or interpretative research skills. When researchers use such tools, it may give the impression of an objectively measurable research process and, therefore, enabling them to claim credibility and survive the publish-or-perish game.

4.3.   Sampling

I have conducted three qualitative case studies through a purposeful and the-oretical sampling technique based upon the likelihood to present data-rich cases (see Glaser & Strauss, 1999). Qualitative samples are, indeed, seldom random (Miles et al., 2014). The three selected cases can be considered as "critical cases" (Yin, 2003, p. 40), as these challenge the prevailing assump-tion that SMEs are lagging behind or are passive adopters of CSR (Jorgensen & Knudsen, 2006; Fitjar, 2011). Indeed, by challenging this existing assump-tion, this thesis aims at shedding light upon the organising processes of CSR at SMEs. Additionally, the three cases could be regarded as what has been identified as "extreme" or "unique" cases (Yin, 2003, p. 40-41). The findings of these three cases may represent only some of the very few cases of SMEs that are organising CSR. Future research must test more systematically whether the findings can be observed on a larger scale.

Next, from a chronological perspective, I have focused upon the case studies in this order: Bucuo during 2015 and 2016, Simplicity during 2016 and 2017, as well as Wizard during 2017 and 2018. While the three cases share some identical sampling criteria - such as complying with the definition of SMEs (EC, 2017) in terms of number of employees and EBIT, or having their business core in the apparel industry - the more specific and slightly varied criteria, depended upon the individual articles. This is what I refer to as the "Criteria Research Question". As aforementioned, I was initially inter-ested in studying SMEs and CSR in connection to their supply chains. The concentration upon employee involvement in the organising of CSR though derived from the inductive research journey that I have undertaken. Thus, I have shifted the focus after having sampled case Bucuo: from the organisa-tional-level perspective to the individual-level perspective. This was due to the fact that some of the data at Bucuo has hinted at a notable employee involvement in propelling the organising of CSR. Figure 3 displays the sum-mary of the sampling criteria.

Figure 3: Sampling Criteria

SME	Criteria Employees	Criteria EBIT EUR	Criteria Industry	Criteria Research Question
Bucuo	8 employees	-45,000	Social sustainability services	First digital worker-oriented labour rights training method in the industry
Simplicity	153 employees	3.800,000	Apparel company	Award for an outstanding impact by being a CSR leader in the industry in 2016 (Award Website, 2016)
Wizard	37 employees	314,000	Apparel company	Award for an outstanding impact by being a CSR leader in the industry in 2017 and 2018 (Award Website, 2018)

4.4.   Study Context

All selected cases can be regarded as partaking in the apparel industry. Studying companies in the apparel industry is relevant, as the apparel industry faces significant environmental, social and economic challenges worldwide: faster product cycles (Pedersen, Gwozdz & Hvass, 2018), increasing scarcity of raw materials (Pal & Gander, 2018), working conditions (Locke et al., 2009), only to mention a few. The apparel industry ranks among the highest in terms of exploiting, thus, evoking major social and environment repercussions of production and consumption (De Brito, Carbone & Blanquart, 2008). Given this starting point, I suggest that the apparel industry presents a rich context for study in order to contribute with novel insights and knowledge to the field of organisation and management with focus upon CSR.

4.4.1   Description of Cases

In spite of the fact all companies agreed to transparency, I have chosen to anonymise the companies by giving them fictional names, such as Bucuo (also: The Device Company in Research Paper 3), Simplicity, and Wizard. I preferred protecting the interviewees' privacy given the fact these cases are industry members of Mistra Future Fashion and some are even well known in the local industry. While Bucuo represents a case study that largely focuses upon social responsibilities of CSR, Simplicity and Wizard are case studies that represent mostly environmental responsibilities as part of CSR.

4.4.1.1   Case Study: Bucuo

Bucuo is a small Swedish enterprise headquartered in Stockholm, with one operating office in Hong Kong. Founded by two Swedes in 2013 who have considerable professional experience related to educational employee training; in fact, one co-founder has over 16 years experience in employee training and design of educational tools in the apparel industry.

The founders' experience of labour rights training is that it is generally time-costly and restricted to a finite number of workers. Therefore, they developed an application in order to lower costs, increase motivation for suppliers to train their workers, as well as make the knowledge and practice of training accessible and more transparent to the workers. Their experience indicated that digital-learning was predominantly exclusive to top management levels. Thus, Bucuo's original offering is a training for factory workers and managers, and an internet-based knowledge platform intended for transparency on worker training, between global buyers and their suppliers. The training is accessible through an application installed on a portable tablet, which facilitates digitalised training in workers' labour rights. Digitalising conventional training allows the recording of results of retained knowledge, which is assessed through a quiz that follows-up learned knowledge.

The Application for Labour Rights Trainings. The application bundles the content of commonly used private industry guidelines (e.g. Business Social Compliance Initiative: *BSCI*), conventions (e.g. International Labour Organization: *ILO*), local laws, and experts in the industry, which concern workers' rights in the GSC. The aim of this bundling is to develop a baseline, adjusted to local contexts and is, thereby, applicable to all kinds of companies

facing social responsibility requests. An example of a local context adjust-
ments in China concerns the ILO convention 87 (i.e. freedom of association
of labour unions) which has not been ratified. Therefore, adjustments to local
laws are made to guide companies to interpret the extent of their responsi-
bility for facilitating labour representatives or workplace dialogue.

There were initially four modules in which workers and managers could
be trained in: workplace policies, health and safety, fire and building safety,
and workplace dialogue. This has now instead been developed into two sep-
arate tracks: rights and responsibilities as well as worker engagement - the
latter of which deals with issues of workplace and social dialogue (Website
Bucuo, September 2017).

The application concept has been developed upon the principles of the
game show 'How to Become a Millionaire'. The player - i.e. worker - tests
her or his knowledge by selecting multiple-choice questions and, if performs
well, is awarded golden stars. The design of the questions was developed
through an iterative process between Bucuo, its partners, and foreign pro-
duction companies. In order to stimulate learning processes, the questions
were adapted to national education systems (Interviewee 3, Bucuo). For in-
stance, the questions and answers were considered to have too much room
for interpretation in China. Therefore, these questions had to be altered to
the learning-style type, familiar to Chinese workers: the way in which the
sentence is composed, as well as the degree of complexity in the content of
possible (Interviewee 4, Bucuo).

Bucuo emphasised the benefits of the digitalisation of classical workers'
trainings in companies. By facilitating the training on a tablet, the application
can be used in all kinds of situations. While it is not uncommon for analogue
in house-training to be time-consuming and restricted in terms of 'reachabil-
ity' to the whole workforce (Interviewee 1, Bucuo), all workers can use the
digital version of training instead. For instance, the application can be played
alone or in groups, during working hours or during breaks. With regard to
application development, it can be updated from afar, which makes it easier
for Bucuo to tailor the training to context-specific needs. In the Chinese ver-
sion, the storytelling of the digital-learning content comes from popular Chi-
nese soap operas in order to trigger interest and enhance employee
engagement (Interviewee 2, Bucuo). The content combines essential

knowledge with playful quizzes. One of the factory owners perceives the application as a possibility to make the workers' free time more pleasant: e.g. bringing the tablet to their dormitories. This could, indeed, be added value, since many workers in China are apparently migrant workers: far away from home with little budget or time for amusement (Interviewee 15, Mooncake).

As aforementioned, the application was developed in collaboration between Bucuo, business partners, NGOs, suppliers and workers. Furthermore, the application's purpose is to make workers aware of their basic labour rights, as well as enhance and ensure knowledge retention. The application tests knowledge, but is not an examination gadget; it is played anonymously, so workers need not to be afraid of any consequences of incorrect answers. Keeping anonymity is one of its key characteristics since Bucuo strongly believes that anonymity helps workers to feel encouraged, as well as stimulated, for further learning about labour rights. The application stays with the factory and is, therefore, not subject to spatial or time constraints; its content can be updated through downloads from the Internet.

Supplier Dragon. Dragon is a manufacturer specialised in the knitting of clothing. The factory is located southern China in the Dongguan province in Guangdong: an area of various production clusters, of which one of them is a cluster of knitting manufacturers. Dragon has contracted predominantly Western buyers, including Simplicity. The factory's product portfolio targets high-end knitted clothing. Owners and management were trained on the application during the visit.

Dragon is a privately owned enterprise and employs on average 225 workers, of which the majority of the workforce had their families living in the area. The current economic development in China pushes Dragon's owner to relocate their production to countries that can offer labour at lower costs, such as Cambodia (Interviewee 14, Bucuo).

Supplier Mooncake. Mooncake, the second supplier is also located in the Dongguan province in the South of China. Similar to Dragon, Mooncake specialises in the knitting of clothing with the majority of buyers situated in Scandinavia, including Simplicity; it offers a high-end product portfolio and employs an average of 850 workers. Migrant workers from China's rural countryside make up the majority of the workforce.

Mooncake's managers were introduced to the application during the visit. Mooncake is part of the large supplier company, Li & Fung. Akin to Dragon, however, Mooncake is looking into strategic long-term relocation options to countries with lower labour costs (Interviewee 15, Bucuo).

4.4.1.2. Case Study: Simplicity

Founded in the 1990s, Simplicity is headquartered in Stockholm and is one of Sweden's leading apparel companies. Simplicity's EBIT is 3.8 M EUR and employs 153 people (Allabolag, 2017). Simplicity currently has an online distribution channel that reaches beyond 70 countries and has physical stores in Sweden, Norway, Finland, Denmark, Belgium, Germany and the Netherlands. A large investment corporation that has been holding the majority of shares since 2006. The two co-founders remain as shareholders. The company was internationally recognised with an award for its outstanding commitment to sustainability in 2016 (Award Website, 2016).

One of the two founders has always had a leading role in the organisation. After a long break from an active role, she/he has returned as a creative director in May 2017, taking over responsibility for conceptual visions, fashion design, retail concepts, and brand communications. She/he is the face of the brand and coined Simplicity's vision "Inspired by my own needs I set out to build a brand that had substance and truth, not dependent on the superficial trends of the fashion" (Sustainability Report Simplicity, 2016, p. 8).

During the past years, Simplicity has developed an idiosyncratic profile in the Stockholm's local industry, taking the leadership for sustainable innovation and development. During these years, several projects were launched: Reduce, Repair, Recycle, Re-use; Pioneers; Fair Wear Foundation; QuizRR; SWI; SSEI; and The Chemical Group. The borders have been blurred between these groups: such as membership and functions. Some groups have merged over time, in terms of personnel and working tasks. Consequently, the umbrella project group Pioneers[5] was born, which is dedicated to drive CSR on all levels at Simplicity. The Pioneers aim at being a creative, unconventional group that challenges Simplicity's current business model and

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[5] 'Pioneers' is a fictional name for the leading project group that propels the '2030 Commitments'.

supports a business model transformation to a sustainable, circular business model by 2030. In order to achieve this, the Pioneers have worked out a specific timeline consisting the '2030 Commitments'. Two of the Pioneers' core activities are to challenge business partners to fulfil their new in-house criteria for using more sustainable materials and increase transparency in procurement. In addition, the group tests new supply chains, communication methods to consumers, in-house procedures and many other aspects of the business model in order to generate knowledge for achieving the '2030 Commitments'.

Simplicity's sustainability director leads the group. She/he deems it as extremely important to make the participation in the Pioneers voluntary, yet it is vital to engage all kinds of functions, thus, making the group a cross-functional project team. The team consisted of 20 members in 2017, including the sustainability director who has the highest managerial position, four lower-management positions (e.g. fabric managers) and 15 non-managerial positions (e.g. design assistants). However, no explicit hierarchy exists within the group. Every participant's opinion is highly valued and the emphasis is to share and create cross-functional knowledge about business and sustainability.

Simplicity has experienced financial and personnel difficulties between 2016 and 2017. The long-term CEO left the organisation in 2016 and was only replaced in May 2017. According to the new CEO, it was important, that she/he was recruited as an outsider to the organisation. Since then, the change towards a sustainable, circular business model has been subject to reconsideration by the top management level. To date though, Simplicity continues to position itself as an industry-leader in driving sustainability and circularity.

4.4.1.3.   Case Study: Wizard

Wizard is an outdoor apparel company founded in 1993. Wizard resulted from a hobby of a group of people, namely to develop a functional piece of cloth for outdoor activities for themselves and their peers. At that time, their aim was to compensate for the lack of product offerings in functional clothing. Wizard became a legally registered company after nine years. In 2018, Wizard qualifies a SME with an EBIT of 314,000 EUR, employing around

37 people (Allabolag, 2018). Wizard perceives that neither environmental, nor social responsibility plays a significant role in the current industry, especially among other businesses. Therefore, Wizard has aimed at improving low CSR standards, through fostering close relationships with all stakeholders (Interviewee 6, Wizard). Wizard's ambition is to proliferate their ideas in the industry, so that its CSR-driven business model does not remain a rare species, yet becomes a standard business model being used in the industry instead (Interviewee 6, Wizard). Hence, all CSR activities are strictly dedicated to influence the industry. For instance, supplier relationships are long-term oriented, resulting in common efforts to challenge and innovate feasible sustainable production. Wizard has had only a limited selection of suppliers since outdoor apparel products demand functional material that requires latest production technology. Due to this, Wizard has tried to redefine industry sustainability standards in collaboration with their existing suppliers.

Financial growth and market growth are not primary business objectives. This type of thinking is also deeply embedded in the minds of Wizard's employees who state that it is taken into primary consideration when discussing CSR and integrating sustainability into their daily or strategic decision-making. The achievement of producing clothes that leave a positive footprint is one example of this extensive focus (Wizard News, 2018).

Generally, the employees reveal a critical perspective toward the industry's CSR activities. Many cast doubts upon the existing industry's production methods, especially in terms of positive social and environmental consequences. Wizard has a highly developed implicit CSR profile, as it regards itself as the 'sustainability leader' in the outdoor apparel industry. The focus is to be transparent about all new sustainable discoveries. This mind-set allows competitors to access technology for sustainable fabrics or production methods for free. Wizard perceives itself to be one of the few appropriate choices for the consumer. Finally, politicians have also recognised the role of being a 'sustainability leader'. The Swedish government invited Wizard to consult about improving CSR in the apparel industry.

4.5.   Primary Data

4.5.1.   Interviews

The primary data was collected through conducting interviews and observations, which took place between September 2015 and December 2018. The technique for conducting interviews consisted of semi-structured questionnaires. Hence, the questionnaires varied, according to which case company the data collection took place. Furthermore, the semi-structured questionnaire contained open-ended questions that were designed to address the individual research objective. Selecting informants who have personally been involved in the phenomena of studies was important, as it provides feasible qualified data (Ghauri, 2004). Table 2, Table 3, and Table 4 present the complete list of 48 interviewees and 53 interviews, of which 10 were follow-up interviews with the very same interviewees.

Table 2: List of Interviewees for Case Bucuo (= The Device Company)

Interviewee	Role
Interviewee 1, 2	Founder, strategy and sales; Co-founder, strategy
Interviewee 3	IT-manager
Interviewee 4	Product coordinator
Interviewee 5	Follow-up product coordinator
Interviewee 6	Compliance manager (Dragon)
Interviewee 7	Follow-up compliance manager (Dragon)
Interviewee 8	Production manager (Dragon)
Interviewee 9, 10, 11	Workers, group interview (Dragon)
Interviewee 12	HR-manager (Dragon)
Interviewee 13	Factory manager (Dragon)
Interviewee 14	Compliance manager (Mooncake)
Interviewee 15	Factory owner (Mooncake)
Interviewee 16, 17, 18	Workers, group interview (Mooncake)
Interviewee 19	Quality control manager (Mooncake)
Interviewee 20	HR manager (Mooncake)
Interviewee 21	Buyer agent
Interviewee 22	Fashion buyer/social sustainability coordinator

Note: The interviewees are listed by company. Interviews were held between 2015 and 2016.

Table 3: List of Interviewees for Case Simplicity

Interviewee	Role
Interviewee 1	Sustainability director
Interviewee 2	Design assistant women
Interviewee 3	Design assistant women 2
Interviewee 4	Product manager, environmental sustainability manager
Interviewee 5	Supply chain manager, social sustainability manager
Interviewee 6	Marketing communications
Interviewee 7	Sales manager/store owner
Interviewee 8	Logistics
Interviewee 9	Wholesale manager Sweden/Finland
Interviewee 10	Fabric and trim manager
Interviewee 11	Digital tech lead
Interviewee 12	Product buyer
Interviewee 13	Head of design (men)
Interviewee 14	Buyer for jersey
Interviewee 15	Financial controller
Interviewee 16	CEO
Interviewee 17	Follow-up fabric and trim manager

Note: The interviewees are listed in chronological order. Interviews were held between 2016 and 2017.

Table 4: List of Interviewees for Case Wizard

Interviewee	Role
Interviewee 1	Purchasing manager
Interviewee 2	Fabric purchaser
Interviewee 3	Communication coordinator
Interviewee 4	New product design
Interviewee 5	CFO, supply chain manager
Interviewee 6	CEO
Interviewee 7	Supply chain manager
Interviewee 8	Product developer/buyer 1
Interviewee 9	Head of design
Interviewee 10	Customer experience manager
Interviewee 11	Product developer/buyer 2
Interviewee 12	Follow-up purchasing manager
Interviewee 13	Follow-up fabric purchaser
Interviewee 14	Follow-up head of design
Interviewee 15	Follow-up CFO, supply chain manager
Interviewee 16	Follow-up new product design
Interviewee 17	Follow-up communications coordinator
Interviewee 18	Follow-up customer experience
Interviewee 19	Head of brand design

Note: The interviewees are listed in chronological order. Interviews were held between 2017 and 2018.

I facilitated conversation-like interviews following an interpretivist approach, which implies the researcher is predominantly interested in subjective experiences such as motives, meanings, perceptions or reasons (Hudson & Ozanne, 1988). Conversation-like interviews made it feel natural to react, reply, and take slightly other routes during the interviews, when it was required (Liedtka, 1992). Moreover, conducting face-to-face interviews is a technique that allows interviewees to reflect upon their own beliefs, opinions, and experiences with regard to the enquiries (ibid). Finally, all interviews were audio-recorded upon agreement with the interviewees. The transcripts were sent to the interviews; none were returned with any suggested alterations.

4.5.1.1.   Reflections Upon Conducting Interviews

The interview collection process for this thesis can be divided into three stages. The first phase was when my co-author Clara My Lernborg and I undertook a co-funded research trip to Shenzhen in the Guangdon province in China. Due to restrictions to budgeting, we were accompanied by a native Chinese, who had been employed by Bucuo, as well as one of the founders of Bucuo. This was necessary in order to obtain access to factories: i.e. the suppliers in the study. Furthermore, the native Chinese also acted as our translator, as most of the interviewees did not speak a sufficient level of English. We knew that it was important to very clearly inform the translator upfront about the purpose of our academic research: the purpose of the specific study, as well as the importance of translating the questions and answers in the most literal way. In spite of this, it was at times difficult to feel in control of the conversation during these interviews. Our translator occasionally translated open-ended questions to closed questions. When detected, we succeeded in convincing the translator to repeat the question in an open-ended way; at few occasions, however, could not. Because of this, we deemed as important to have the interviews transcribed and translated by an independent person in order to produce a realistic picture about whether our semi-structured interviews could be used. To account for this, we carefully went through the transcriptions several times, and excluded all questions/answers we did not think the interviewee had answered our intended questions and/or those the translator had tailored in the interest of Bucuo. In conclusion, we have accepted the potential limitations of our study that came along with having a translator who Bucuo had also simultaneously hired, given the small budget we had. In an ideal setting, we would have certainly chosen to hire an independent translator.

I conducted the second phase of interviews that include the data collection at Simplicity and the first round of interviews at Wizard. All interviews were held in English; one was held in German. On rare occasions, interviewees filled in words in Swedish; this was not an issue, as I have a good level of Swedish. Besides this, it is perhaps important to mention that the interviewees were aware about my involvement in the Mistra Future Fashion research program and have, thus, referred to me at times as an expert. I believe this was both good and bad: on the one hand, the conversations could focus

upon the nitty-gritty of the company's CSR work; on the other hand, I had to ask them sometimes to be more explanatory about their reflections in order to retrieve enough contextual data for the analysis.

The third phase of interviews was the follow-up round at Wizard, conducted to refocus the conversations upon similar or related topics that were covered during the first round. I deemed a second round of interviews as very helpful to cover a longer time perspective and, therefore, observe the more processual aspects of mechanisms when organising CSR.

4.5.2.   Observations

The second primary data collection was through group 12 observations. I had a non-participatory role throughout all observations. I have never expressed opinions or engaged in conversations; I have also minimalised the possible disturbance during participant interaction through audio-recording and taking field notes during the observations.

Most observations were conducted in one case study due to the fact that Simplicity was the only company that had an assigned group, which was working on CSR projects. I was granted to undertake eight group observations during October 2016 and October 2017. These group sessions varied in terms of participants and duration: i.e. from about eight participants in one session to more than 20 in other sessions. The inclusion of field notes of group observations into the data set for Research Paper 1 was useful in distinguishing between the motivations of the interviewees to propel CSR within the organisation and the actual decision-making on concrete practical examples.

Two observations were held in the case study Wizard: these were public events, such as breakfast seminars where members of Wizard together with other industry experts exchanged their experiences about propelling CSR. This observational data was mainly used for triangulation in Research Paper 2.

Two additional observations were held at factories in China for Research Paper 3 and Research Paper 4. The field notes of these observations were useful in contextualising the study as well as in complementing the information that had been obtained during the interviews.

4.5.2.1. Reflections Upon Observations

The observations conducted were non-participatory. This means that I was sitting for most of the times at the same table as the observed group, yet I did not proactively interact in the conversations. Admittedly, I sometimes experienced it difficult to find a good balance between being spatially close to the observation subjects, yet remaining entirely non-participatory. Sometimes, observation subjects invited me to join the conversation by asking about my opinion on certain topics. Hence, in that matter, my presence may have had an impact upon certain dynamics of the group. However, I believe this was kept to a minimum since I maintained the role of non-participatory observer.

4.6.   Secondary Data

When conducting qualitative research, secondary data can be used to contextualise and triangulate primary data sources (Miles et al., 2014). Hence, the analysis of primary data sources was combined with the examination of the secondary data sources. This caters for an increased validity in data interpretation and analysis, thus, contributing to data reliability. All secondary data sources are listed in Figure 4.

Figure 4: Secondary Data Sources

SME	Offline Sources	Online Sources
Bucuo	• Internal questionnaires for workers • Performance protocol	• Website • Movies
Simplicity	• Two organisational reports	• Sustainability report 2012 • Sustainability report 2013 • Sustainability report 2014 • Sustainability report 2015 • Sustainability report 2016 • Website • Facebook page
Wizard	• Årsredovisning 2013/2014 • Årsredovisning 2014/2015 • Årsredovisning 2015/2016 • List of suppliers • Material information sheet	• Planetary boundaries report 2018 • Brand book 2018 • Website • Facebook page

Note: I have anonymised the company names. Therefore, I have chosen to exclude the links to the Online sources in the data presentation. I can provide, however, the specific sources upon request.

4.7. Coding Process

The selected coding method is coherent throughout all articles, using the increasingly popular method introduced by Gioia et al. (2013) (see also: Langley & Abdallah, 2011). As aforementioned, the template is particularly useful for inductive and interpretative case research, relying primarily upon "narratives to produce process accounts of organisational phenomena" (Vigneau, et al., 2015, p. 475). Following and visualising the coding process according to the Gioia-template facilitates a more transparent and, hence, rigorous analysis of qualitative data. In general, the data analyses processes consisted of four steps. First, I reviewed the data in connection to the overall research question

through the technique of open coding once the interviews and observations had been transcribed verbatim; open coding entails concentrating on the "identifying, categorizing, and describing of phenomena found in the text" (Gibbert & Ruigrok, 2010, p. 721). In practice, open coding means to code every line of the transcribed material. The first step focused upon primary data sources, interviews and observations, because these data were expected to provide the most valuable insights into the research phenomena. These first-order codes are descriptive codes (Punch, 2014), which means that interviewees' statements were used to word them. The data could be better sorted through this step. The following statements serve as examples for the descriptive code "personal values" in Research Paper 1: *It [sustainability] is really important but it is more of a personal view.* (Interviewee 2, Simplicity) and *It [sustainability] is about personal values.* (Interviewee 5, Simplicity). The following statements serve as examples for the descriptive code "reducing overproduction" in Research Paper 2: *So, there is no way we can do a product, because we would need a certain product at a certain point of time at this certain price or this certain product segment.* (Interviewee 6, Wizard) and *We want our customer to buy a jacket and then to keep it, unless you definitely don't want keep it, then you return it to us and then someone else can use it. That is a different mind-set.* (Interviewee 4, Wizard).

The observations and secondary data were then used to provide background data as well as verification for triangulation (Jick, 1979). After this, I started an initial inferential analysis, adding supporting or contradicting data points to the concepts. The code "disengagement from CSR" in Research Paper 1 illustrates an example for triangulation. The first part of the analysis revealed the following comment: *The consumer does not care about sustainability.* (Interviewee 7). This statement was triangulated by observational data: *Consumers are not shifting from purchasing on inspiration to purchasing on the need.* (Interviewee 9 in Observation 2).

Next, I continued to develop more specific themes, which are labelled as second-order themes. The interpretative process started at this stage, namely by iterating between data and theory. These second-order themes are pattern codes, which bring the data together into more meaningful units. For instance, when the data in Research Paper 4 revealed that workers developed knowledge through the labour rights training, it was useful to concentrate upon the particular elements of knowledge. Continuing the analysis of data

reified this process by letting novel concepts evolve: such as the element "entertainment".

   An exhaustive iteration between data and theory followed in all studies, until no additional findings could be retrieved. At this point, I derived at aggregate dimensions that were used to develop the findings of the studies. Figure 5, extracted from Research Paper 2, illustrates the coding process.

Figure 5: Illustration of Coding Process
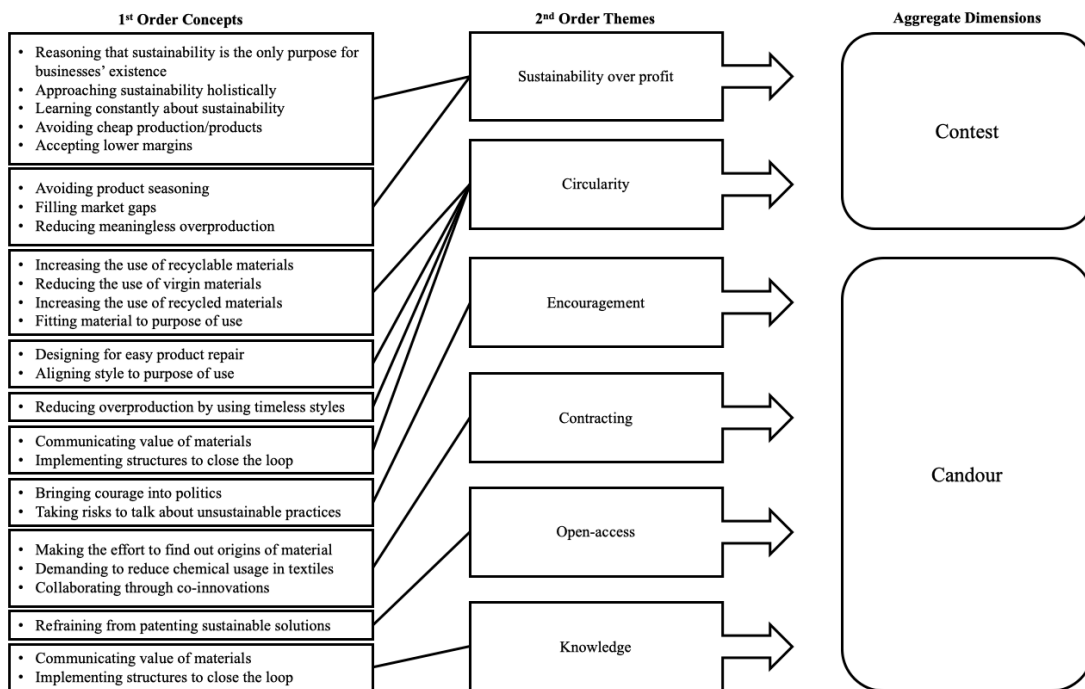
4.8.   Identification of Concepts

There is a certain empirical challenge when studying CSR. CSR not only carries a plethora of theoretical definitions (see Carroll & Brown, 2018; Dahlsrud, 2006); it also means different things to different people. Hence, I have developed decision criteria for guidance in order to make sense of what interviewees considered to be CSR and what could be considered based upon

the CSR definitions chosen for my research. These are explained in the following.

During the analytical process, I predominantly used one theoretical definition in order to identify CSR and social sustainability, respectively, in Research Paper 4. CSR has been defined as "the integration of an enterprise's social, environmental, ethical and philanthropic responsibilities towards society into its operations, processes and core business strategy in cooperation with relevant stakeholders" (Rasche et al., 2017, p. 6). I contend that this definition addresses several key components when studying the organising of CSR; it relates organisational activities that are designed to address social, environmental, ethical, and philanthropic issues related to society. I also included aspects of voluntariness: going beyond the legally required (Dahlsrud, 2006) as well as activities that appear to further some social good beyond the companies' immediate interests (McWilliams & Siegel, 2001).

When the interviewees mentioned either one or more characteristics of the definitions, I considered the statements to relate to CSR. If the interviewees talked about something else that could not be matched to one of the definitions, I did not consider the data point for further analysis. Notably, most of the interviewees used CSR, sustainability, and social sustainability interchangeably. For instance, the interviewees talked about social sustainability rather than CSR in Research Paper 4; however, their statements - as shown in Table 5 - could also be captured in my proposed definition of CSR in this thesis. Table 5 provides illustrative examples of how CSR was identified.

Table 5: Identification of CSR

Illustrative Quote	Reason for Inclusion
"After using the training program, they could understand directly about their self-rights. [...] That may be good." (Interviewee 20, Mooncake)	The training program relates to labour rights trainings; the interviewee refers with self-rights to their own labour rights. I consider allowing workers to learn about their basic labour rights to qualify as a socially responsible activity in the business context, as this does go beyond the legally required and does not further the immediate (financial) interests of the company.
"Oh, that question is so big! Of course, you can talk about the triple-bottom line, but I think that today we not only talking about social compliance. You have to know where you produce your garments, products. And produce them as sustainable as possible. But you have to as well start to address the supply chain, the indirect supply chain." (Interviewee 4, Simplicity)	The triple-bottom line includes social and environmental responsibilities. Further, the link to the supply chain includes stakeholders and the integration of business core processes to promote these responsibilities.
"It is about having a mindful consumption, that is part of being responsible." (Interviewee 16, Simplicity)	In this interview, a mindful consumption implies that business operations are targeted at taking social and environmental aspects into consideration.
"It is like the mere reason for the whole company, I would say. And it is really, what I love about being at Wizard is that when we talk about sustainability, it is the holistic way. [...] But in the end, if it should be a short answer: It is to make sure that all people, and animals, and plants and everything can continue to live on this planet. I mean I guess hopefully the planet will survive no matter what we do. But it is not sure that we can live here. So, I want to be part of make that possible." (Interviewee 3, Wizard)	Duties towards stakeholders are expressed by integrating core business processes that relate to environmental and social responsibilities as part of being an organisational member.

4.8.1.   Identification of Moral Responsibility for CSR

I have adapted the definition of moral responsibility for CSR from Ha-Brookshire (2017), who has used the concept of moral responsibility for sustainability in her study. The adapted version is defined as "the feeling or

articulation of the individual to take decisions and actions in order to promote CSR, which are based on their own beliefs and their perception of the right thing to do."

Morality is highly person-specific; hence, the interpretation of the perception of 'doing the right thing' must be accounted for. Table 6 lists illustrative quotes that are representative for inclusion into the analysis. Notably, if an interviewee said working solely on higher margins and improving financial success as part of CSR work are the right thing(s) to do, then this statement was not considered to be moral responsibility for CSR. Lastly, I also included statements that expressed the perception of 'avoiding doing the wrong thing'.

Table 6: Identification of Moral Responsibility for CSR

Illustrative Quote	Reason for Inclusion
"I think it [working with CSR] is very important. As a company I think it is sometimes difficult to be innovative [for CSR]. But I think it is the only way forward for us [Simplicity] and the industry. Because it would feel wrong to continue what we have been doing for so long." (Interviewee 2, Simplicity)	The interviewee expresses that not working with CSR would be the wrong thing to do.
"I don't want to have a guilty feeling [not working with CSR]." (Interviewee 5, Simplicity)	Guilty feelings are considered to be one indicator of avoiding doing the wrong thing: namely not working with CSR.

4.8.2.   Identification of Decoupling from Moral Responsibility for CSR

The concept of moral decoupling in the organisational context has been defined as "a psychological process, used to separate moral from transactions so that materials, information, and money may be transferred, while the moral responsibility for CSR is diffused or separated from the transaction[6]" Eriksson et al. (2013; p. 728). Moral decoupling can be conceptualised as a

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[6] I included 'for CSR' in the definition, because the decoupling occurs from moral responsibility for CSR.

context where the individual's behaviour deviates from their sense of responsibility for doing the right thing (Eriksson & Svensson, 2016; Sayer, 1992). Thus, moral decoupling was identified when a respondent stated they felt morally responsible for CSR, yet revealed during later stages in the conversation that taking decisions or behaving in a way would go against what constitutes CSR. Table 7 provides illustrative examples of how I identified decoupling from moral responsibility.

Table 7: Identification of Decoupling from Moral Responsibility for CSR

Illustrative Quote	Reason for Inclusion
"We know that we are not perfect [sustainable]. But we just need to be able to be a commercial business after all." (Interviewee 13, Simplicity)	This statement shows the respondent reflects that it is morally acceptable to accept irresponsible conduct when it is in good cause for the company's financial outcome (i.e. moral justification).
"So even if you have a sustainable company, there are millions of other companies that work you know, unsustainable and do not what we do." (Interviewee 16, Simplicity)	The interviewee compares her/his own irresponsible action with an alternative that is worse (i.e. advantageous comparison).

4.8.3.   Identification of Norm Entrepreneurship

Norm entrepreneurs may instigate the emergence of norms. They have been defined as "actors that actively seek to persuade others that an alternative standard for behaviour is appropriate" (Sjöström, 2010, p. 178; see also Finnemore & Sikkink, 1998). The alternative standard is then seen as superior to the existing standard of appropriateness; it may take extensive efforts for norm entrepreneurs to instigate new norms. New norms do not arise in isolation; rather, they happen in the environment of existing norms. Norms have been defined as "standards of appropriate behaviour for actors with a given identity" (Finnemore & Sikkink, 1998, p. 981). In other words, norms constitute shared ideas about what comprises appropriate behaviour.

I regard two decision criteria vital when analytically capturing norm entrepreneurship. First, the interviewees need to express challenging the existing

standards of appropriate behaviour. In this thesis, standards of appropriate behaviour qualified as the activities that are considered as business-as-usual or typical for the industry: e.g. linear production and fast consumption and linear product lives. Second, the interviewees need to mention the intended 'new appropriate standard' and their activities that are designed to include other stakeholders of their organisation: such as suppliers, government or consumers. Table 8 gives illustrative examples of how norm entrepreneurship was identified.

Table 8: Identification of Norm Entrepreneurship

Illustrative Quote	Reason for Inclusion
"Meaning that they are made from recycled material and they are also designed and constructed and the materials in the product is made in a way that it can be recycled again. For example, not mixing different types of materials. And part of my sustainability work is to get that to 100%." (Interviewee 2, Wizard)	Common chemical treatments or fibre mixtures with plastic material - e.g. create flexibility of material - makes it in further consequence either technologically impossible or too expensive to recycle. Therefore, it can be interpreted that this statement indicates how this industry standard is challenged (i.e. contest).
"The others [who cannot live up to our norms] are not even an option. For example, we tried to develop some hats and caps with a supplier. But they are not even able to tell us what is in the fabric." (Interviewee 8, Wizard)	One indicator for persuading other stakeholders is that the interviewee reasons that through offering business contracts to suppliers who adopt their standard of appropriate responsibility, while denying business contracts to others (i.e. candour).

4.8.4.   Identification of Partial Organising

Following Ahrne and Brunsson (2011), organisation does not only occur within the boundaries of formal organisations. Instead, organisation is better understood through the unpacking of organisational elements involved in the 'black box' of organising, which include membership, hierarchy, rules, monitoring and sanctioning. The statements were reviewed during the analytical process with regard to the individual elements of organising. Table 9 provides illustrative examples of how partial organising was identified.

Table 9: Identification of Partial Organising

Illustrative Quote	Reason for Inclusion
"What we want to do in the business model already - we always tell the buyer [Scandinavian fashion brand] that we believe you should share the cost. [...] If you are a supplier and you need to pay for it, you will feel much more valuable - I have paid for it, let's do something with it. So, we believe that is the key." (Interviewee 1, Bucuo)	The key significance for organising CSR is 'shared ownership'. This is an indicator for *membership*, as the Scandinavian apparel buyers and suppliers engage in a formal contractual agreement to become members of organising CSR across the supply chain.
"I think really working closely together with buyers to understand their needs, really [working] closely together with suppliers to understand their needs; we did so many interviews during these trips to China and Bangladesh. All together with middle management, with top management, and with workers, so really understanding the core partners in the business idea." (Interviewee 1, Bucuo)	Including all voices und making sense of their needs can be interpreted as a sign for the absence of formal *hierarchy*: in that no one is formally seen as superior in the chain of command.

The following chapter introduces the research papers into detail.

Chapter 5

Introducing the Research Papers

This section introduces the four individual research papers, which provide the foundation for this thesis. As Chapter 2 has stated, the research questions that guide the aim of this work address different areas of contribution. I was, therefore, interested in contributing to a broader rather than a more narrow and deeper understanding of how SMEs organise CSR. The four research papers, along with their research questions, are summarised in Table 10. Even though the questions address different research areas, they all aim to answer the main question of this thesis, thus, striving to achieve the overall research aim.

Table 10: Overview Research Papers

Research Paper	Title	Research Question
Research Paper 1	Decoupling from moral responsibility for CSR: Employees' visionary procrastination at a SME	How is moral responsibility part of CSR enactment in SMEs?
Research Paper 2	Employee strategies for enacting responsible behaviour: The case of internal norm entrepreneurship	How do employees establish new norms for responsible behaviour outside their organisation?
Research Paper 3	The case of [partial] organising for CSR: Bridging the responsibility gap for SMEs	How do SMEs organise CSR in the global supply chain and, thereby, bridge regulatory gaps?
Research Paper 4	Labour rights training 2.0: The digitalisation of knowledge for workers in global supply chains	How are workers trained on their labour rights with the method of digital training?

The four research papers address CSR micro-foundations and organising processes in SMEs from different empirical and analytical angles, with the intention they will jointly contribute to shedding light upon how SMEs organise for CSR. Figure 6 shows how the individual research paper questions are positioned under the research questions.

Figure 6: Overview Aim, Questions and Research Paper Questions
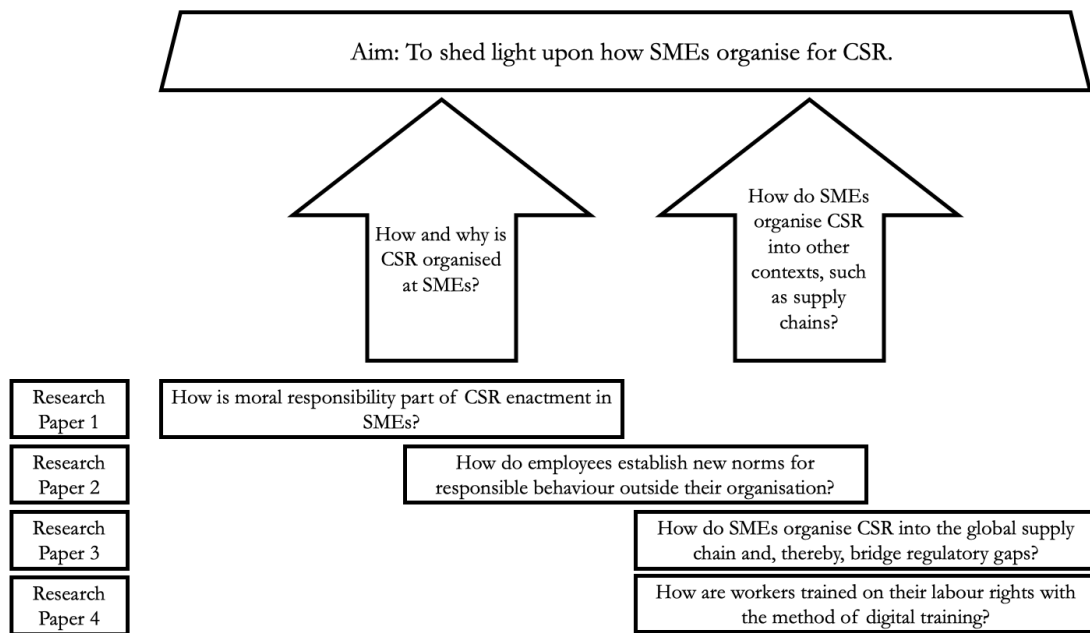
5.1.   Summary of Research Paper 1

Decoupling from Moral Responsibility for CSR: Employees' Visionary Procrastination at a SME
Submitted to *Journal of Business Ethics*
Author: Tina Sendlhofer

The prevalent level of analysis to study CSR has been on the organisational level, while the individual level of analysis has been treated as a 'black box' when researching antecedents for CSR engagement or disengagement. This article delivers insights into a SME that is recognised as a pioneer in CSR by setting strict commitments for 2030. Although literature suggests the owner-manager is the crucial instigator in implementing CSR, this study reveals it is the employees, instead, that propel CSR. These employees have voluntarily joined forces based upon their shared perception of moral responsibility for CSR. In spite of their strong ethical and moral perspective when enacting CSR, they disengage through various contexts from their moral responsibility

for CSR. This paper, thereby, contributes to the theory of moral decoupling by coining the novel context of disengagement: *visionary procrastination*. Visionary procrastination is suggested to be a particularly relevant context of disengagement when perceiving moral responsibility for CSR. Lastly, delivering insights into the antecedents of employee-initiated CSR on the organisational level adds to the growing body of literature about micro-CSR.

5.2.   Summary of Research Paper 2

Employee Strategies for Enacting Responsible Behaviour: The Case of Internal Norm Entrepreneurship
Author: Tina Sendlhofer

This article advances our understanding of how employees take an active role in establishing CSR, thereby, answering the call for more research into micro-CSR. Employees at SME have been considered as weak stakeholders, thus, lacking agency and motivation to propel CSR. This study challenges this view and suggests that employees can be analytically understood as norm entrepreneurs when establishing CSR. Based upon a study on a SME that is an acknowledged CSR leader, the analysis reveals that employees engage in two interrelated strategies when establishing what they perceive to be appropriate responsible behaviour: *contest* and *candour*. By shedding light upon the role of employees as change agents for CSR, the chief theoretical contribution of this article is to the literature about micro-CSR. This study also refines the concept of norm entrepreneurship.

5.3.   Summary of Research Paper 3

The Case of [Partial] Organising for CSR: Bridging the Responsibility Gap for SMEs
Authors: Tina Sendlhofer, Clara My Lernborg

This chapter investigates the particular efforts involved in organising CSR in GSCs from the perspective of SMEs. Our reflections relate to two chief aims: first, the exploration of the particular organisational elements that are used to translate values of CSR into a global context and, second, to delve into the implications of responsibility that may occur as the result of such efforts to organise. The importance of allowing SMEs to adhere to rules set by other actors is a particular focus.

Concerns about the irresponsibility have been raised during the last twenty-five years, as have the social and ecological unsustainability of the textile industry. This has led market actors to organise in different types of collaborative initiatives and for different causes, including increased minimum or living wages, sustainable cotton production, and water conservation, among others. Although labour issues are proclaimed to be at the top of corporate sustainability agendas, they can be difficult to organise and measure. Yet some SMEs seek to take responsibility for labour in their GSC, implying organising sustainability from afar. In this chapter, we contemplate partial organising as a means of allowing for such an event: measuring, controlling, and organising labour issues from afar on a broad GSC scale. We analyse an example of this kind of organising in the textile industry. The case of 'The Device Company' described focuses upon a digital tool for workers' rights as an example of partial organising. We study the organising of CSR, enabled by a digital device, with the use of the organisational elements: membership, hierarchy, rules, monitoring, and sanctioning.

Based upon our interviews, we argue that membership and rules constitute the most prominently used organisational elements. In this specific context, membership and rules provide the framework that allows for conveying Scandinavian views on CSR to their Chinese suppliers. Other organisational

elements, such as monitoring and sanctioning, seem to play an increasingly important role. We reason that monitoring and sanctioning are partially used due to the novelty of the digital device. Nevertheless, we are convinced that observing the progress of the two elements over time will reveal their growing importance. This belief is rooted in the current societal discussions around transparency and traceability. Further, we perceive the organisational element of hierarchy as formally absent. Even though one might argue that hierarchy is present implicitly, we assign this rather to the geographical contexts: Scandinavian and Chinese. We observed a tendency on the part of the Scandinavian participants to assume the role of rule-setters. Through the interviews, it became apparent that Scandinavians act as the experts in CSR and strive to pass this view on to other cultures: in this case, the Chinese culture. The concept of partial organising for responsibility can be regarded as especially interesting for SMEs that wish to address CSR in their GSC chiefly by following rules, rather than setting them.

5.4.   Summary of Research Paper 4

Labour Rights Training 2.0: The Digitalisation of Knowledge for Workers in Global Supply Chains
Published in *Journal of Cleaner Production*
DOI: https://doi.org/10.1016/j.jclepro.2017.12.173
Authors: Tina Sendlhofer, Clara My Lernborg

There are manifold social sustainability issues in global supply chains (GSC); the question is whether digital-training can address them. For a long time, auditing, compliance and monitoring have been seen as key in solving labour right violations. Yet, little improvement has happened. More participative methods of auditing and training have therefore been proposed in order to remedy this situation. The purpose of this paper is to explore how workers are trained in their labour rights with a digital-training method. We present an in-depth case study of a digitalising labour rights training through a new-to-the-world training method aimed at reaching factory workers in the GSC context. The digital-training method is custom-designed in an application; it aims to encourage and stimulate learning processes, as well as at retaining

knowledge about relevant labour right topics, which are guided by the local needs of the worker. We find that this digital-training method has, indeed, potential to revolutionise common issues encountered by traditional corporate-self regulation tools in GSCs. However, potential barriers, such as the accessibility for the worker and willingness of the factory management remain.

Chapter 6

Concluding Discussion

The final chapter in Part 1 of this thesis consists of the concluding discussion about the research that has been undertaken. I provide an overview of the more particular findings from the case studies, followed by discussing these findings in relation to each other and, thereby, addressing the overall aim of this thesis: namely, to shed light upon how SMEs organise CSR. This chapter ends with contributions to theory, implications for practitioners, and directions for future research. I will refer to the case studies by name throughout this chapter. Table 11 reminds the reader about which case studies were used in which research papers.

Table 11: Research Papers, Tile of Research Papers, and Case Studies

Research Paper	Title of Research Paper	Case Study
Research Paper 1	Decoupling from moral responsibility for CSR: Employees' visionary procrastination at a SME	Simplicity
Research Paper 2	Employee strategies for enacting responsible behaviour: The case of internal norm entrepreneurship	Wizard
Research Paper 3	The case of [partial] organising for CSR: Bridging the responsibility gap for SMEs	Bucuo
Research Paper 4	Labour rights training 2.0: The digitalisation of knowledge for workers in global supply chains	Bucuo

6.1.   SMEs Organising CSR

Historically, the social or environmental responsibility in markets (Shamir, 2008) had been assigned to moral entrepreneurs or welfare states (Miller & Rose, 1990; Lemke, 2001), while today's trends point to a growing role of the private sector, such as conventional businesses. This trend is mirrored in this thesis when consolidating the findings from the individual studies. In my research, all studied SMEs show they, in some way, assume a role in the responsibilisation of markets: ranging from transforming their own business model to instrumentalising their business model to bridge for social and environmental responsibility gaps in the wider context. This implies the individual actors in markets, - such as individual businesses and individual employees, respectively - possess a reflexive moral capacity for social action; thus, these are awarded agency for change. Subsequently, micro-level actors are committed to actively undertake and perform self-governing tasks when instilling social or environmental responsibility. One consequence in this process is that individual actors frame this process of 'moralisation' of a market as a question of CSR (Shamir, 2008). In other words, businesses frame socially and environmentally responsible activities as being the economically wise thing to do by treating moral values as being equal to good business (ibid). Yet, framing CSR as an instrument for doing good business - in other words, proofing its business case - implies the engagement in CSR will be somewhat dominated by commercial incentives (Carroll & Shabana, 2010).

The commercialisation of CSR, through creating "moral instruments" such as code of conducts, rating schemes, certification programs, and the like, results in the situation that businesses may lean toward picking and choosing what fits best with their concrete state of affairs. Thus, these types of CSR often have rather symbolic value in terms of compliance (George, Chattopadhyay, Sitkin & Barden, 2006; Barrientos & Smith, 2007; Locke, Qin & Brause, 2007). The instrumentalisation of CSR can be understood as a flexible and dynamic process, emerging and depending upon the contextual fit of individual organisations. Furthermore, when CSR is used as an instrument to instil social and environmental responsibility in a given industry, then it is considered most effective if those actors who are closest to the CSR issues assume such responsibilities (Lobel, 2004). In other words, CSR

should ideally emerge initially inside an organisation to enable a good fit with the organisation's own needs. In a second step, CSR should then be diffused to other stakeholders (ibid).

The following concluding discussions relate to this two-step organising process: first, the process of organising of responsibility in a focal organisation, followed by organising into wider contexts: such as supply chains. Weick (2001, p. 88) has referred to organisations as a process: "to notice sequences of action that are improvements, call attention to them, label them, repeat them, disseminate them, and legitimise them." The individual member of the organisation is key in Weick's view of organising since organisation "only exists in the heads of the members of the orchestra[7]" (Weick, 2001. p. 201). By adopting this view of organising, the individual level has been of central interest in this thesis: i.e. the employee. More specifically, it was observed on this micro level that the individual member of the organisation perceives a *moral responsibility for CSR*. This perception is theorised as providing fertile ground for CSR to be organised at the organisation. More specifically, this demonstrates that employees call attention to their moral responsibility for CSR, by *contesting* the industry's established standards of CSR. In a next step, these employees label their own improved standards for CSR as the right thing to do, while the contested standards are labelled as the wrong thing to do. This is continuously repeated: The employees remain reflexive towards their own as well as others' activities that occur in the wider context. Due to various contextual circumstances, however, the employees may also temporarily or even permanently fail to accomplish their perceived moral responsibility for CSR in this process of organising. This was brought forward in the concept of decoupling: *visionary procrastination.* However, when employees do not decouple from their moral responsibility for CSR, then the dissemination and legitimisation process is initiated. At this stage, the employees organise CSR into a wider context through the organisational level, as raised in the concepts of *candour* and *partial organising.* Both concepts share similarities when disseminating and legitimising CSR into stakeholders' context by building shared ownership of CSR as well as establishing rules of CSR

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[7] In this quote, Weick refers to the metaphor of an orchestra for explaining the reality of organisations.

that are manifested in a shared knowledge of CSR. Figure 7 illustrates how these concepts are theorised to shed light upon how SMEs organise for CSR.

Figure 7: Summary of Key Concepts
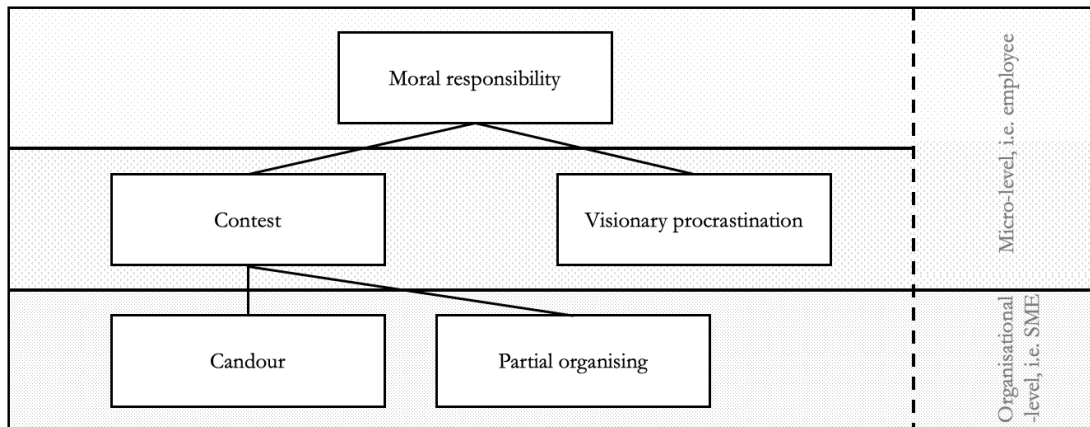
6.2.   Micro-Level Organising: Employee Involvement

I have initially studied the micro-foundations within an organisation since these are considered to be relevant antecedents for studying CSR organising. In studying organising on the micro level, I have placed a particular focus upon the micro-level actor and micro activities, as well as the organising mechanisms. One chief finding is the crucial role of the individual employee that has emerged in all case studies.

Specifically, in Research Paper 1, it was revealed that only through the employee's own motivations could the organising of CSR come to exist. Notably, these employees appeared to be largely free from external pressures or performance-driven objectives; rather, they perceived a *moral responsibility for CSR*. In fact, these employees perceive that engaging in CSR on behalf of the SME is the right thing to do. This is intriguing as it contradicts the view that CSR is propelled by the motives and influence of the owner-manager or leadership of a SME (Burton & Goldsby, 2009; Spence & Rutherfoord, 2003;

Wickert, 2016). Thus, this finding demonstrates the interdependence of the organisation upon the motives of the individual employee (e.g. Aguilera, et al., 2007; Collier & Esteban, 2007; Frandsen, et al., 2013). I have studied the moral responsibility as a key underlying motive for organising CSR mainly in Research Paper 1; however, it was also observed in the other two case studies. For example, one employee at Wizard reflected: *I always think about sustainability, in all of my decisions. Not doing that would feel wrong.* (Interviewee 2, Houdini). And one employee from Bucuo claimed: *We know what does not work in [labour rights] trainings today. It is the only right thing to help the workers.* (Interviewee 3, Bucuo). Therefore, employees are not only recipients of CSR; they may be considered as donors of CSR, when motivated by their own 'moral compass'. I, thus, theorise the link between individual employee's moral responsibility for CSR and the organisational CSR can pertain especially in the context of smaller organisations since these have informal structures of control and culture; therefore, the significance of the individual employee's moral responsibility for CSR may be increased. In this case, the organisational moral responsibility can be thought of as a mirror of the employee's moral responsibility and vice-versa. Thus, the moral responsibility of the individual employee can be regarded as an antecedent for organisational behaviour in smaller organisations. How this unfolds in mechanisms when organising CSR on the organisational level is discussed in the following section.

6.2.1. Micro-Foundations of CSR: Visionary Procrastination and Contest

Two associated findings - *visionary procrastination* and *contest* - illustrate how the moral responsibility for CSR emerged in studying micro-level activities: namely, the "individual actions and interactions of CSR" (Aguinis & Glavas, 2012, p. 956). While I theorise contest as an enabling mechanism for CSR, the visionary procrastination shows potential menaces when organising CSR. Both concepts are discussed in the following.

First, I theorise visionary procrastination to occur when employees are motivated by their moral responsibility for CSR, yet disengage from it. More specifically, it is suggested as a context of disengagement in which employees allow themselves to detach from their moral responsibility for CSR in their

daily decision-making. *Visionary* relates to the aspect of perceiving their moral as extraordinarily ethical. This means that employees predict eventually engaging in heroic actions that will ultimately contribute to grandiose societal outcomes: i.e. saving the planet and its future generations. Moreover, they activate their moral responsibility for CSR through setting substantive goals on behalf of the organisation: transforming the conventional business model into a sustainable business model. The theory of 'self-fulfilling prophesies' (Merton, 1948; Schaltegger & Burritt, 2018) predicts the way in which visions of the future are discussed has an impact upon the steps that are taken in the present. The mental capability to travel in time though might be compromised by the experienced distance to the future goal. Hence, in this decoupling mechanism, the interplay between the visionary component and the procrastination component becomes vital. The term *procrastination* in this decoupling mechanism relates to the futuristic goal setting of such endeavours. Procrastination has been conceptualised as a delay of an intended course of action; it may refer to the initiation or the termination of thereof (Akerlof, 1991; Harris & Sutton, 1983). In this thesis, I theorise procrastination as postponing the initiation of the moral responsibility for CSR. Even though the CSR goals might be cognitively appealing (Harris & Sutton, 1983; Steel, 2007) and all employees seem to agree to the intended goal, these appear to be less prepared to deal with their CSR goals in the present (Flyvbjerg, Skamris Holm & Buhl, 2005; Van Marrewijk, Clegg, Pitsis & Veenswijk, 2008). Thus, the fulfilment of their present moral responsibility for CSR is shifted into the distant future. Societal concerns as part of CSR usually have relatively longer time horizons, whereas business concerns often lean toward short-term thinking (Slawinski & Bansal, 2015). The shifting of the CSR goals into the distant future; thus, occurs at the cost of implementing these goals in the present. The relatively long-term timescales of CSR are a characteristic that is commonly shared among CSR or sustainability communication (ibid). Doing so may allow organisations and employees to acquire enough knowledge and mobilise resources to complete a sustainable business model transformation, while opening up for detours and, hence, for decoupling. Long timelines are frequently seen in a positive light in CSR discussions since CSR usually intends to reach beyond economic and financial objectives. However, through visionary procrastination, the employees' moral

responsibility for CSR can have unintended consequences: for example, failing to accomplish their goals. Based upon the findings in Research Paper 1, I suggest that employees do so in order to reduce the tension that arises from contradictions in present decision-making and moral responsibility for CSR. This decoupling mechanism has implications for CSR to be organised: the employees will not be able to - temporarily or permanently - organise their CSR into other contexts, such as to their stakeholders, if visionary procrastination occurs.

Notwithstanding this, the case of Wizard brings forward *contest* that I theorise as an enabling mechanism when organising CSR. The term contest describes the employees' reflexive and critical mindset toward their own behaviour and their environment's behaviour. When employees contest, then they critically evaluate what they perceive to be the wrong thing to do; hence, they perceive a moral responsibility to avoid it. Furthermore, the employees who engage in contest, strategise to amend this perceived wrongness by responsibilising their own activities. More specifically, these employees engage in a two-step process: they first challenge their own behaviour by critically reflecting upon their own shortcomings; then, they design different small-scale activities to correct these shortcomings. These contest activities appear to be concrete, instead of formalising heroic intentions for the future. Finally, the employees' contest also stretches into other contexts, as their environment is also challenged by actively researching potential pitfalls of the industry's routinised behaviours.

6.2.2.   Discussion of Moral Responsibility for CSR, Visionary Procrastination, and Contest

The three concepts demonstrate micro-foundations when organising CSR. More specifically, these concepts constitute possible links between the micro-level actor and the micro-level activity. There may, indeed, be fine-grained contextual factors that potentially explain the variance of the two organising mechanisms. For instance, the two SMEs - Simplicity and Wizard - organise CSR since the employees feel a *moral responsibility for CSR*. Furthermore, the two companies share similar contextual conditions: in terms of industry, location, and size of the company. However, the employees at Wizard, when compared to those at Simplicity, have shown to align their ideas

about CSR more effectively with concrete activities. Figure 8 displays the micro-foundations of CSR, the mechanisms of *moral responsibility for CSR, contest* and *visionary procrastination*, which I now will discuss.

Figure 8: Micro-Level CSR
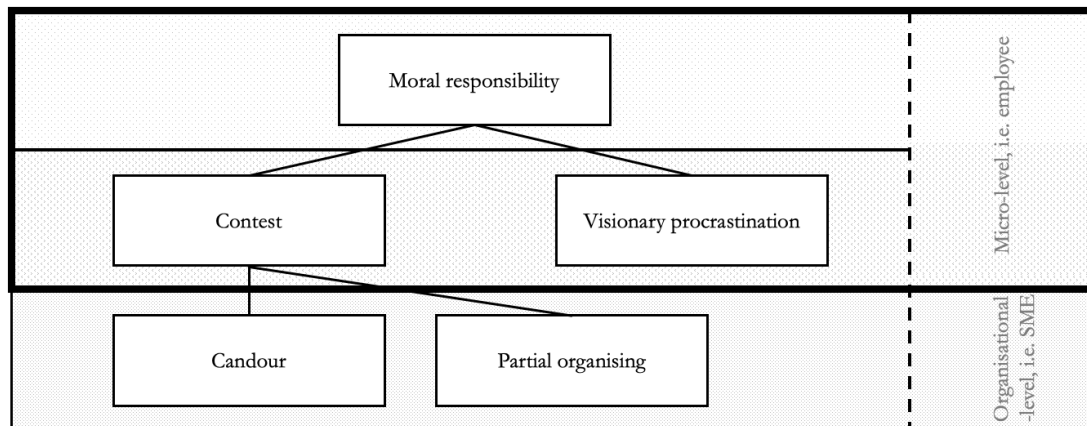
First, the specific organisational structure (i.e. hierarchy) of the company can deliver one explanation for the different outcomes of the two studies. While the findings reveal that employees in both companies share similarities about their perceptions of being responsible for a socially and environmentally responsible business, their approaches to translate these into business activities are quite different. The discretion of managerial autonomy (Wood, 1991) may play a role therein. For instance, the employees at Wizard are allowed to decide upon organisational routines, as well as align them with their ideas. These employees are embedded in a flat organisational environment, with the leadership being entirely engaged in the process of contesting internal and external status-quos of the routinised behaviour in the industry. This may be a key facilitator for these employees to accomplish their own ideas and ideals about how the standards of CSR should be in the industry, as shaped by their moral responsibility for CSR.

   In comparison, Simplicity is almost double the size. This organisation is slightly more formally organised, in terms of hierarchy and procedures. These

two characteristics were observed in the way in which Simplicity has a dedicated project group to take care of CSR, which is led and administered by a project leader. Even though employees are generally embedded in horizontal decision-making structures within their own peers, they face quite hierarchical decision-making structures on the organisational level. In fact, the employees might not be able to align their activities, as the leadership's ideas and ideals do not allow for it. These contextual conditions can limit the employees to accomplish their perceived moral responsibility for CSR and are, hence, likelier to face trade-offs between what they desire to do and what they are actually allowed to do. These employees possess limited discretion for strategic decisions; therefore, they create decoupling mechanisms to circumvent cognitive tensions arising from their moral responsibility for CSR. More specifically, their intentions about CSR are shifted into the distant future. In order to justify the procrastination of their activities, these employees create a heroic narrative for their behaviour in the future that would eventually even out their irresponsible behaviour in the present.

Second, the ideals determining the business model may be another explanation for why the outcomes of the two case studies differ. The business model at Simplicity is a rather conventional business model that is predominantly based upon economic growth and financial success. This means a traditional ideology of business drives the organisation. With such ideology, the alignment of social or environmental strategies with financial success inevitably creates tensions (Hahn, Preuss, Pinske & Figge, 2014). Such tensions were repeatedly reflected in the narrative that employees referred to as 'making money' at the cost of organising CSR. Clearly, the employees lean toward the business case: thinking the realisation of their perceived moral responsibility for CSR as creating constant trade-offs. Henceforth, these employees produce decoupling mechanisms in order to reduce, or entirely eliminate, the exposure to these moral-cognitive tensions. In the case of Wizard, however, the findings have revealed that propelling CSR is not a question of trade-offs between financial success and social or environmental concerns. The employees accept the complexity of the endeavour by taking a more paradoxical approach to the framing of CSR (Hahn et al., 2014). Employees accept lower margins and limited economic growth. Hence, as part of socially and

environmentally responsible behaviour, employees produce routines that equally address social, environmental, and economic aspects.

Lastly, I suggest the findings revealed in the case of Wizard have implicative value for what was observed in the case of Simplicity. Even though the employees at both SMEs seem to have similar motives and comparable opportunities to organise CSR, the organising mechanisms are quite different. In the former case, the employees frame their responsible behaviour concretely and in dynamic alignment with the organisation's current capabilities. In the latter case, the employees define heroic goals for the distant future that appear to be onerous to align with the organisational context in the present. These two different mechanisms demonstrate that the SMEs' general peculiarities, such as being flexible through less formal procedures (Vossen, 1998) and, thus, increased decision discretion, can be considered a crucial enabler for organising CSR.

In conclusion, I suggest both concepts - contest and the visionary procrastination - represent mechanisms that shed light upon how SMEs organise CSR. The micro-level actor - herein the employees - is key as these employees are driven by moral motives, values and ideals and interpret, which they consider synonymous for conducting socially and environmentally responsible business. Lastly, I suggest the micro-level actor may be regarded as a vital change agent when CSR is organised, even if it is rather weak: namely, employees at a SME.

6.3.   Organisational-Level Organising: SMEs Organise CSR into Other Contexts

Organising is not limited to the focal organisation when CSR is organised at SMEs. In fact, SMEs likely see reaching out to their stakeholders to be valuable. Hence, the micro-foundations of CSR are connected to the organisational level and, thereby, stretch into wider contexts. I will now concentrate upon discussing the findings from the case studies Wizard and Bucuo from which the concepts *candour* and *partial organising* emerged as mechanisms for organising CSR into wider contexts.

6.3.1. Micro-Foundations of CSR: Candour and Partial Organising

When employees' CSR intentions are aligned with the SME's organisational environment, their CSR will likely be organised beyond the focal organisation. More specifically, I theorise employees instrumentalise their internal agency - that roots in their reflective and critical mind-set - for establishing a link into wider contexts. The findings of Wizard suggest that employees who implement their idea of CSR in their organisation see it as vital to also persuade their stakeholders: suppliers, competitors, consumers, and the government. Thereby, their stakeholders are targeted to adopt the employees' view of CSR. The organising mechanism *candour* explains this endeavour.

I have chosen to focus upon the candour mechanism toward suppliers based upon the empirical insight that Wizard's and Simplicity's employees deem the greatest potential for adaptation to reside in this relationship. However, the thesis findings are not limited to supplier candour, as demonstrated in Research Paper 2; candour was also found toward consumers, competitors, and politicians. As part of candour, all organisational processes aim to create standards of responsible behaviour, as these are made visible to all actors in the industry. Candour is the specific quality that describes the transparency toward stakeholders; thus, it can be regarded an organisational quality. I theorise candour to reach beyond of what has been typically characterised as transparency in previous CSR research (see Williams, 2005). Allowing stakeholders to gain insights and access to viable information has been found to nurture trust and, therefore, build the foundation of long-lasting relationships (Fernandez-Feijoo, Romero & Ruiz, 2014). Transparency though is not to be understood as binary. Rather, it is a spectrum of being transparent. On the one extreme, companies could display full transparency revealing almost all information about themselves - regardless its relevance. On the other hand of the spectrum, companies could reveal no information - unless it is mandated by law - in an attempt to avoid scrutiny altogether. The candid character of transparency specifies the particular quality along this spectrum. For instance, the employees at Wizard reveal to be rather selective since Wizard is not fully transparent. Hence, these employees instrumentalise candour and develop it into a mechanism that becomes key for persuasion. Being straightforward and outspoken about the perceived

industry's pitfalls, the employees intend to develop credibility among their stakeholders. In fact, in the case study Wizard, it was detected that the employees deem gaining credibility among their stakeholders as key in the establishing holistic traceability of material, as well as diffusing awareness about general low standards of responsible behaviour: part of conventional CSR. Interestingly, their candour also concerns the organisation's own pitfalls. Based upon the example of 'supplier candour', this means that by being straightforward about expectations about the supplier's CSR profile, as well as being willing to engage in co-innovation projects with the existing supplier base in order to reach the desirable CSR profile. Their standards of responsible behaviour become part of the contracting agreements. If these are not met, then the relationships are terminated. One consequence is that both parties commit with shared investments in future solutions. The candour is also reflected in the end-results of co-innovations. The SME refrains from claiming patenting rights and hands over these rights to the supplier. Suppliers can subsequently generate more business: even if that would include the SME's competitors. Supplier candour seems feasible to implement within the scope in the direct relationship between the SME and their prospective suppliers as well as between the SME and their existing suppliers. One may speculate that their candour is used with the intention of securing a group of persuaded suppliers through producing these rather long-term as well as formal contracting and co-innovation relationships. Furthermore, one can assume the employees have accomplished - through supplier candour - organising CSR into their supplier's contexts if the suppliers, are indeed, on board - even only partially.

Next, based upon the case study Bucuo, I theorise that SMEs partially organise CSR when CSR is organised into a wider context. The case Bucuo reveals this by organising the diffusion CSR knowledge. Notably, the SME does not make use of all individual organisational elements in the organising. Thus, I suggest their organising can be explained through *partial organising*. Partial organising means that organisation can come about by using one or more - but never all - organisational elements in the organising processes: membership, rules, hierarchy, monitoring or sanctioning. The study of Bucuo demonstrates that the partial organising enables bridging social responsibility gaps in the industry through diffusing knowledge about CSR.

For instance, knowledge about CSR is included in labour rights trainings. Actors can live in different realities in a globalised supply chain, leading to a variety in perceptions of appropriate levels for CSR. As the Global North increasingly demands higher levels of social standards in the territory of their suppliers, a variety of solutions and potential techniques to bridge for knowledge gaps about CSR have arisen. The transmission process of the knowledge is key, as knowledge separates pure information from information that can be appropriated by the receiver. Only by acquiring knowledge, the receiver is enabled acting thereon. However, in order to convey such knowledge, SMEs might be required to show more creativity compared to MNCs. This is because SMEs are said to have limited financial resources to commit to large investments. Thus, relational qualities may become key in this endeavour. By refraining from what can be considered a complete or-ganisation, the SME creates flexibility and engagement in collaboration with suppliers More specifically, Bucuo relinquishes organisational elements such as hierarchy, monitoring, and sanctioning. By doing so, the SME strengthens other elements such as membership and rules. The membership is based upon contracting and shared ownership - artifacted through digital labour rights training. Membership is important as it allows the SME to channel their perception of CSR toward its suppliers. Furthermore, as the suppliers are consulted in creating rules, they might find it easier to adopt CSR. Thereby, it can be interpreted that suppliers are seen as the ones that need to assume increased responsibility for their actions and are encouraged through 'shared ownership' to take part by following the rules.

In summary SMEs are said to have quite a weak influence towards other stakeholders due to many possible contextual conditions, such as their small economic size, the communication gap or limited access to resources. On the other hand, SMEs are not exposed to stringent public scrutiny as most MNCs do. Thus, SMEs can escape formal standards and certifications, which is more in line with MNCs' approaches of organising CSR (Jenkins, 2004). In fact, formalising CSR has been found to be counter-productive (Fassin, 2008) and it is SMEs' "lack of inclination to embrace bureaucratic controls that can give the small firm the flexibility and responsiveness to demand" (Spence, 1999, p. 166). Therefore, SMEs can circumvent large investments or expensive certification schemes by innovating ways in 'negotiating' their

idea of responsible business behaviour into the quality of relationships with their stakeholders.

6.3.2.   Discussion of Candour and Partial Organising

The two concepts demonstrate possible links between organisational levels, namely between the SME and its suppliers. Candour and partial organising are mechanisms that allow CSR to be organised into wider contexts. Both mechanisms may be considered activities that are designed in a way in which other stakeholders adopt CSR: such as suppliers. Figure 9 illustrates the micro-foundations of CSR, *candour* and *partial organising* are theorised as mechanisms when SMEs organise CSR into wider contexts.

Figure 9: Organisational-Level CSR
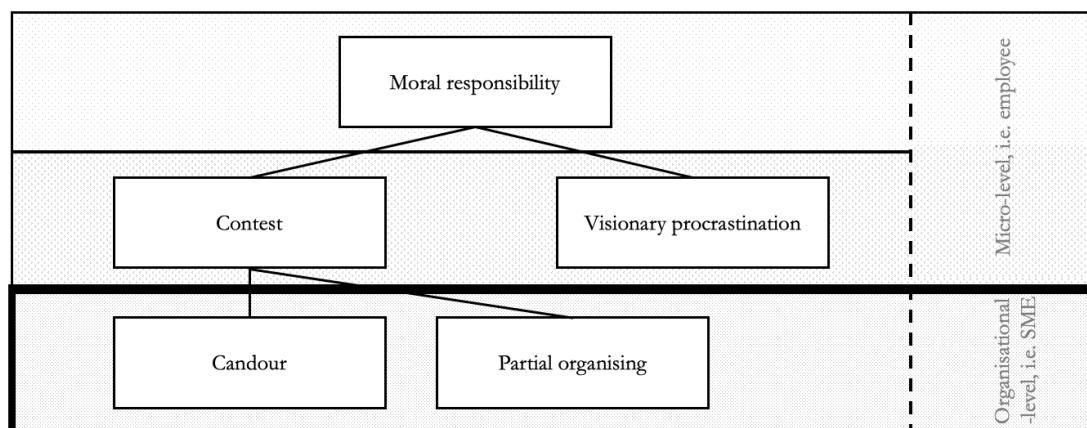
Candour and partial organising may be explained by the contextual condition of being rather small organisations. In the Wizard case, it is intriguing that employees are able to create a sort of economic leverage through their candour toward suppliers: first, through contracting and second, through co-innovation. The SME establishes this economic leverage by framing its candour as potentially missed (future) business opportunities, facilitated through the open access for sustainable innovations. Also, in the case of Bucuo, the creation of an economic leverage can be observed through framing the implementation of CSR as creating (future) business opportunities with

potential buyers in the Global North. I interpret some element of candour into this: as the using of the 'social innovation' (i.e. digital labour rights training) is not restricted to the relationship between the SMEs in the Global North and the supplier in the Global South; suppliers may also use it for establishing future business relationships.

Next, in both cases - candour and partial organising - the idea of a shared ownership, or partial ownership from the supplier's side, emerged. As found in the case of Bucuo, the organisational element membership indicates ownership, as it can be seen as involving the mutual agreements concerning closed relationships. Furthermore, membership is used as an element to establish the direction of a decision: for whom is CSR? As it ensures compliance, this may be vital for implementing rules: i.e. knowledge of CSR. The boundaries of membership may matter a great deal in the process of organising CSR. One possible desired outcome of establishing membership may be ensuring compliance with rules, which could lead to a loop between compliance of rules and the extent to which one organises into wider contexts. As touched upon in the previous paragraph, shared ownership in the Wizard case is established through the candour co-innovation, meaning the SME as well as the supplier own the rights of the social innovation, while the SME refrains from claiming patent rights on it. I theorise a more collaborative approach to the organising of CSR - that is indeed observed frequently at SMEs - by bringing in a sense of ownership and (future) business opportunities may be the way for smaller organisations to persuade other stakeholders to adopt CSR; even if these stakeholders initially have different interests.

Third, in the case of Bucuo, the element rules are the second crucial element for organising CSR into other contexts. Rules limit the degree of uncertainty, increase consistency, and aim to provide direction for the decisions that have been made (Ahrne et al., 2015). However, due to various reasons - such as cultural differences or differences in legal landscapes and business activities - CSR efforts are exposed to a jungle of unregulated and non-standardised environments. The organised organisations may find it difficult to understand rules: i.e. knowledge about CSR; therefore, it is substantial to formulate rules in the language of the targeted stakeholders. CSR is often formulated in rather general terms (Rasche et al., 2013) and might, therefore, suffer from heterogeneous interpretations, adaptations, and translations that

result in a varied spectrum of business behaviour. Thus, I theorise candour can be vital for CSR to be organised in wider contexts. Candour attends to this varied spectrum, by tailoring straightforward and concrete information, which targeted stakeholders can understand. Hence, candour can be vital for CSR to be organised in wider contexts since this mechanism attends to this varied spectrum, by tailoring straightforward and concrete information, which targeted stakeholders can understand.

In conclusion, the two concepts candour and partial organising can be considered as useful mechanisms when shedding light upon how SMEs organise for CSR. Both mechanisms illustrate how smaller organisations instrumentalise SME peculiarities and thus develop agency to organise CSR into wider contexts.

6.4.   Contributions to Theory

My aim was to shed light upon how SMEs organise for CSR. By addressing the individual research questions, I have established a chief contribution to the field of organisation studies by focusing upon the study of *micro-foundations of CSR* (e.g. Aguilera et al., 2007; Aguinis & Glavas, 2012, Gond et al., 2017; Hejjas et al., 2018; Jones et al., 2018; Wickert & De Bakker, 2018; Wickert et al., 2016). Micro-foundations of CSR have been understood as antecedents for the enactment or revocation of CSR, which can root in both psychological and sociological mechanisms. More specifically, the thesis engages with this strand of literature by uncovering mechanisms of CSR microfoundations and refocusing upon the individual level of analysis. The prevalent body of literature bases its studies upon the investigation of the effects of organisational CSR upon individuals (e.g. Collier & Esteban 2007; Cowe, Draper, Elkington & Knight, 2002; Redington 2005); in this thesis I have reversed this view. Starting with psychological mechanisms, this thesis demonstrates that economic motives do not necessarily propel employees to instigate CSR in organisations. Extant literature offers an array of theoretical concepts that explain motives for organising CSR, its most prominent explanation is the business case for it (Bansal, 2005; Bansal & DesJardine, 2014; Carroll & Shabana, 2010; Gao & Bansal, 2013; Hahn, Figge, Pinske & Preuss, 2010). Framing CSR as a win-win for financial success while developing

social and environmental responsibility indicates that responsible behaviour is subordinate to financial success; thus, it reinforces the traditional logic of business in organisations. However, by framing the organising stemming from micro-foundations that are driven by more morally-driven logics for business, I empirically focused upon employees and thereby generated novel insights into possible mechanisms for CSR to emerge on the organisational level (Girschik, 2018; Slack et al., 2015). These insights are further positioned: moral responsibility for CSR, visionary procrastination, contest, candour and partial organising.

The investigation of *moral responsibility for CSR* shows to be a relevant framing when studying psychological mechanisms: such as motivations for CSR. This thesis reveals the organisational moral responsibility can be thought of as a mirror of the employee's moral responsibility and vice-versa. Thus, I suggest the moral responsibility of the individual employee can be considered an antecedent for organisational behaviour.

Further, I suggest this psychological mechanism to shed light upon more sociological mechanisms of CSR micro-foundations. Moral responsibility for CSR may be therefore regarded as an indicator for CSR to occur at organisations, yet has shown that, under certain conditions, may lead to moral decoupling (Johnson & Buckley, 2015). I suggest *visionary procrastination* as one vital sociological mechanism that may occur when employees are limited by the organisational environment to fulfil their perceived morality. The concept explains when the moral responsibility for CSR remains, yet is postponed into the distant future. The postponing is justified through framing the CSR goals in heroic terms. Thus, this concept explains why certain CSR endeavours temporarily or eventually fail in organisations.

Next, I have uncovered organising mechanisms that are instigated by the individual level - employees - yet connect to the organisational level. These organising mechanisms were revealed through applying the analytical lens of norm entrepreneurship. In the workplace context, this means the employees have shown to use their given freedom and, thereby, empower themselves by building their own agency to "actively evaluate and decide upon ethical issues" (Cornelius, Todres, Janjuha-Jivraj, Woods & Wallace, 2008, p. 357) on behalf of the organisation. I call this mechanism *contest*. It explains the individual-level behaviour that produces fertile ground to align in-house

processes to the aspired standard of socially and environmentally responsible behaviour; as part of organising CSR. I suggest this concept to explain micro-foundations of CSR through the reflexive and critical approaches when formulating the appropriate levels for CSR.

The contest mechanism builds the base for the *candour* mechanism to be instigated. Candour is the organising activity that connects the individual level with the organisational level and, thereby, sheds light upon how CSR is organised into wider contexts. Furthermore, candour is the mechanism that elucidates how employees use the organisational environment to persuade other stakeholders to adopt CSR. This organising mechanism is of relational nature through tailoring various sub-strategies toward the receiving end: e.g. supplier context. This indicates that candour is used to stretch CSR into the others' sphere within the business relationships. Candour develops slowly over time and does not imply radical adjustments to the current conditions. Rather, candour is gradually integrated into the relationships and stakeholders progressively adapt CSR.

This thesis also contributes to the field of organisation studies by theoretically developing the concept of *partial organising* (Ahrne & Brunsson, 2011). In the attempt to organise CSR into wider contexts, organisations can make use of alternative forms of organising: such as partial organising (ibid). Mechanisms of organising CSR emerged while exploring the organisational elements, thus, suggesting that certain elements are more purposeful in this endeavour than others (Rasche et al., 2013). Even though the advantages of establishing complete organisations include inherent legitimacy, certainty and predictability, as well as the ability to own resources, this thesis has shown that partial organisations can be a deliberate choice for other reasons (Ahrne & Brunsson, 2011). The literature about CSR, sustainability and responsibility, and more specifically in the context of supply chains, refers to voluntary, relationship-intensive, flexible and (to-date) non-binding strategic efforts. Thus, I suggest that organising CSR between buyers and suppliers can be partial rather than complete. This stems from the fact that some elements are either not needed or already exist; therefore, do not necessitate complete organisational efforts. Partial organising, thereby, elucidates a mechanism that allows organisations to organise CSR into wider contexts: such as to their suppliers and even their workers.

The second chief contribution is an empirical contribution to the bodies of literature about *small and medium-sized enterprises and CSR*, by offering conceptual developments of organising in the context of CSR (Jenkins, 2006; Spence, 2016; Spence & Rutherfoord, 2003). The broader literature about CSR has largely focused upon the macro level as subject of study (Jones et al., 2018; Ones & Dilchert 2012). In this thesis, however, I have included the largely absent internal stakeholder - employees (Greenwood & Freeman, 2011) - into subject of study. More specifically, instead of focusing solely upon the values and motivations of the owner-manager as possible origins (Kaesehage, Leyshon & Caseldine, 2014; Spence and Rutherfoord, 2003; Vives, 2006), CSR is presented as an outcome of employees' motives. The findings demonstrate that employees are not only impactful - as key enablers or disablers - in influencing the organising of CSR; they also can succeed in linking their perceptions of appropriate CSR to their external environment through the instrumentalisation of their daily job roles. Thereby, this thesis suggests that the role of the owner-manager is not necessarily central instigator for CSR, yet might be considered as an enabler or disabler instead.

Next, literature casts generally doubt upon the ability and willingness of SMEs to organise CSR. Reasons can be the lack of internal motivation (von Weltzien-Hoivik & Shankar, 2011), constraints of knowledge (ibid), and the limited arm's length ability (Sardana, 2004). Yet, this thesis shows that this is not necessarily the case. In fact, SMEs are capable to design and strategise about how to organise for CSR, not only in the focal organisation, but also into wider contexts. Especially the peculiar behavioural advantages (Vossen, 1998) - entrepreneurial dynamism, flexibility, efficiency, proximity to the market, motivation - when compared to the material advantages of their larger competitors, reveal to be facilitators for formulating strategies to organise CSR.

Finally, as exemplified in my case studies, this thesis demonstrates that relatively weak actors, such as SMEs, or employees at SMEs, who desire to organise CSR are not necessarily passive adopters of it. Rather, the peculiar conditions of rather small organisations were mobilised as enabling mechanisms to and thereby evidences an agentic ability to 'undertake strategic or creative behaviour' (Bourgeois, 1981) to organise CSR (Jenkins, 2006; Von Weltzien Hoivik & Melé, 2009).

6.5.   Implications for Practitioners

This thesis offers implications for practitioners. The research questions are the following: *How and why is CSR organised at SMEs?* and *How do SMEs organise CSR into other contexts, such as supply chains?* While answering these questions in academic terms, the three case studies also offer insights for practitioners. For instance, based upon the findings in this thesis - *What would I recommend SMEs to consider when wanting to organise CSR?* or *What would I recommend SMEs to consider when involving other stakeholders in their CSR efforts?*

The studies indicate that CSR should ideally emerge initially at the focal organisation. This may be of benefit for the organisation since CSR can be tailored so that it is a good fit with the organisation's own needs. Furthermore, the studies reveal that the organising of CSR should not remain entirely the responsibility of an owner-manager or top management at a SME. Instead, it was uncovered that employees may, indeed, perceive themselves *morally responsible for CSR*. This perception can be interpreted as a strong motivator to propel CSR in the organisation. In the quest to find a good organisational fit, the SME may benefit from encouraging critical thinking of their employees, such as *contest*: e.g. in their daily work life or in more organised meetings. To contest organisational processes with regard to CSR allows a broader consideration of CSR issues as well as employees might know exactly how 'customisable' some aspired CSR endeavours might be. If the aspired CSR's fit is limited or appears not to be customisable with the organisation's structures and procedure, the employees might consequently decouple: such as through *visionary procrastination*. The CSR attempts of the organisation will either be temporarily or permanently discontinued if visionary procrastination occurs.

CSR may, indeed, be diffused to other stakeholders once contest is accomplished. As previous research underlines - and as was observed in the three cases studies - smaller organisations often lack the economic leverage and, thereby, the monetary persuasion capacity to enforce their CSR upon other stakeholders. This is often considered to be a chief weakness that SMEs must face. However, other techniques can be used instead. *Candour* and/or *partial organising* are two paths to circumvent such economic leverage disadvantages and to develop creative ways for engaging other stakeholders

instead. These can be speculated to be also more fruitful in the long run; they create credibility and trust, as shown by the example of developing shared ownership of CSR in two case studies. I conclude even though the stakeholders may not initially have the same interests with regard to CSR, integrating a sense of ownership and business opportunity for the stakeholder may be the way for smaller organisations to persuade others to adopt CSR.

6.6.   Suggestions for Future Research

I believe that scientific research is one of the most exciting and rewarding occupations. While researchers are assigned the task of determining plausible answers and explanations for what is unknown or poorly understood, they are also expected to suggest certain enquiries for future research. During the past years, I have encountered many interesting research areas that either were beyond the scope of a doctoral thesis or got 'shut down' during rigorous reviewing processes in the desire to publish. However, most of these ideas have not been forgotten and I would like to raise a number of potential future research directions that could benefit from further investigation.

This thesis contributes to the conceptual development of micro-CSR by suggesting mechanisms that underlie its organising. One interesting aspect, however, has not been developed further: namely, transparency as a mechanism in the organising of CSR. In fact, the term transparency lacks conceptual stringency as it suffers from inconsistent conceptualisations in CSR research (Wehmeier & Raaz, 2012). Analysing the case studies through the lens of transparency can deliver more fine-grained insights into organising mechanisms of CSR (e.g. candour) and contribute to the clarification of the concept of transparency: such as how transparency is used as an organisational quality or how transparency is instrumentalised as a business strategy.

Next, *visionary procrastination* has evoked a personal interest in the meaning of time and time distances in the discourse of sustainable development. This area of research is not entirely new (see Bansal & DesJardine, 2014), yet I find the discussion on the tension between short-termism and long-termism in the interface between organisation studies and CSR literature specifically interesting.

Third, Research Paper 2 did not cover the following two processes of the emerging new standards of appropriate responsible behaviour: norm acceptance and norm internalisation. While the study did not intend to map the entire norm cycle (Finnemore & Sikkink, 1998), I regard it as worthwhile to study the recipients of the persuasion strategies: to learn more about the potential impact and efficacy of the SMEs' norm shaping activities.

Finally, and from a more personal point of view, I deem it as utterly pertinent to conduct studies at additional organisations that follow other logics than traditional business logics when organising CSR. The intensive and elaborate body of literature about the win-win narrative, which is essentially the business case for CSR, has shown to have its limitations when facing instant, real and objective global challenges: for example, the increasing scarcity of drinking water and persistent melting of glaciers are only two concerns the infinite list of global threats to society at large. Donating more attention to organisations that think and act in favour of the larger whole, while remaining in business, may offer precious insights into future policy making, business model innovation, and business education.

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Appendix

Acronyms

BSCI Business Social Compliance Initiative
CEO Chief Executive Officer
CFO Chief Financial Officer
CSR Corporate Social Responsibility
EBIT Earnings Before Income and Tax
EU European Union
EUR Euro
GSC Global Supply Chain
ILO International Labour Organization
M Million
MNC Multi-National Enterprise
NGO Non-Governmental Organisation
OECD Organisation for Economic Cooperation and Development
SME Small and Medium-Sized Enterprise
SWI Swedish Water Initiative
SSEI Swedish Shoe Environmental Initiative

Part 2
Research Papers