Embedding CSR in Danish Organizations

- An Operational Model of CSR Embeddedness

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Abstract

Recent literature in the CSR-HRM nexus has revealed the importance of companies embedding CSR internally in the organizational culture, and fostering affective commitment to CSR among all employees. However, little is understood of how companies can effectively embed CSR and there are critical shortcomings in existing literature, including a lack of in-depth qualitative studies that incorporate the employee perspective and contextual factors. These are important because CSR embeddedness is a highly contextual phenomenon that is manifested in affective employee commitment, comprising knowledge of, identification with and emotional attachment to CSR. We address these shortcomings by conducting an in-depth qualitative study interviewing employees and managers in several Danish organizations, revealing the conditions under which CSR can be effectively embedded. The thesis is guided by a predictor-criterion approach, which is rather underappreciated in business management studies, and has major implications for social science research, as it reflects a normative scientific approach, in which the criterion variable (CSR embeddedness) represents a desired outcome. Through this approach, we are able to construct a model of CSR embeddedness based on data from our company cases. The model contains eight predictor variables encompassing CSR conceptualization, top management engagement, holistic CSR, CSR communication and employee involvement that are directly linked to CSR embeddedness. The model also contains eight contextual variables that encompass national country context, industrial context and organizational context. The contextual variables are important facilitators of many of the predictor variables or preconditions whose absence would undermine the company's CSR efforts. The implications of our research are threefold, as it demonstrates the applicability of the predictor-criterion approach in research on CSR embeddedness, provides an empirically based operational framework for managers to embed CSR, and forms the basis for a number of policy recommendations for the Danish government and for the UN to strengthen CSR embeddedness.

List of Abbreviations

C2C	Cradle to Cradle
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CSR	Corporate Social Responsibility
CV	Contextual Variable
EV	Electrical Vehicle
FBD	Female Bus Driver
HR	Human Resource
HRM	Human Resource Management
HSE	Health, Safety and Environment
HQ	Headquarters
IBD	Instructor and Bus Driver
MBD	Male Bus Driver
MNCs	Multinational Corporations
PV	Predictor Variable
PW	Production Worker
R&D	Research & Development
SDGs	Sustainable Development Goals
UN	United Nations
UNGC	United Nations Global Compact
UNGPs	United Nations Guiding Principles on Business and Human Rights
VFSA	Business Forum for Social Responsibility

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1. Introduction

The Sustainable Development Goals (SDGs), endorsed in 2015 by the United Nations (UN), marked a shift in global politics by calling on the private sector alongside governments and civil society to contribute to sustainable development globally. Many scholars and practitioners also emphasize the vital role that business can and must play in addressing major societal challenges such as poverty, climate change and human rights issues (Scheyvens, Banks & Hughes, 2016; Lucci, 2012; Hopkins, 2007; Sachs, 2012; Buhmann, Jonsson & Fisker, 2018). Companies contribute through Corporate Social Responsibility (CSR) programs, which are adopted and endorsed by almost all major corporations in the world, and are often centered around fulfilling the SDGs. However, many CSR programs suffer from the fundamental flaw that they are detached from the company's core business and identity, and that the primary motivation for CSR is based on narrow business interests (Chakravorti, Macmillan & Siesfeld, 2014; Lindgreen, Swaen, Harness & Hoffmann, 2011). The CSR strategy may be formulated and implemented by a small group of people in the organization, and have little to do with the daily work of the majority of the employees, who know as little about the company's CSR as the general public (Khan & Lund-Thomsen, 2011; Bhattacharya, Sen & Korschun, 2008). This undermines the credibility of the CSR vision, because the espoused CSR values are not embedded in the organization and do not represent the company's actual behavior. Furthermore, the social impact remains limited, as only a small part of the company is involved, as it does not shape the way business is conducted, and because top-down implementation precludes sustainable solutions that are tailored to context. As a consequence, CSR efforts may end up causing more damage than good (Lund-Thomsen & Lindgreen, 2014; Banerjee, 2008).

Therefore, scholars call for an integration of CSR internally in corporations, ensuring that CSR is embedded in the core business, corporate values and identity and that it guides corporate behavior across all areas of the business (Lindgreen et al., 2011; Swanson, 2014; von Weltzien Hoivik, 2011; Mason & Simmons, 2014). This call is urgent – not only for meeting societal needs and achieving the SDGs – but also for businesses, whose social license to operate is increasingly contingent on their CSR impact and proving to their stakeholders that they take their responsibility seriously (Collier and Esteban, 2007). Embedding CSR, however, is time-consuming, and requires a strong effort and commitment to CSR from managers and employees

across the organization (Lindgreen et al., 2011). In line with Collier and Esteban (2007), we consider employees' affective commitment – which rests on an emotional attachment to and identification with the organization's values on goals – to the CSR strategy as reflecting CSR embeddedness. Effectively embedding CSR in the organization and fostering affective commitment to the CSR strategy has the potential to transform CSR from an add-on activity to a core element of the business identity, mindset and operations.

While the vital role of employees has rarely been addressed in CSR literature, recent research addressing CSR embeddedness is mainly found in the nexus between Human Resource Management (HRM) and CSR, signifying an increased focus on engaging the non-management workforce in embedding CSR (Sharma, Sharma & Devi, 2009; Voegtlin & Greenwood, 2016; Bauman & Skitka, 2012; Bhattacharya et al., 2008; Du, Bhattacharya & Sen, 2015). This interest is not least due to the economic benefits of embedding CSR, including attraction and retention of talent, general motivation and commitment, and reputational benefits (Greening & Turban, 2000; Newman, Miao, Hofman & Zhu, 2016; Du et al., 2015). Garavan and McGuire (2010) argue that HRM is in a unique position to internalize CSR by increasing internal knowledge about CSR and creating employee support and engagement in CSR. Thereby, combining CSR and HRM is conducive for ensuring that CSR becomes embedded in the organizational culture, and that employees across the organization are committed to and engage in the CSR initiatives.

The question is how to embed CSR in a way that creates employee support and commitment, exploiting the positive internal effects of CSR. Scholars widely agree that an employee-centered approach is crucial for fostering affective commitment. This involves not only fulfilling employees' hygienic needs – including proper working conditions and fair remuneration (Herzberg, 2003) – but a focus on ideological and developmental needs as well. Indeed, providing opportunities for personal and professional development, and providing meaning and purpose can be much more potent in fostering affective commitment than financial incentives (Du et al., 2015; Zappalá, 2004). Equally important for eliciting affective commitment is that top managers act as role models, demonstrating a strong commitment to CSR, and adopt a bottom-up 'participative culture of leadership', providing specific opportunities for active involvement and participation of employees in the formulation and implementation of CSR (Rok, 2009, p. 465; Bhattacharya

et al., 2008). Finally, scholars point to the potential of locating CSR within the Human Resource (HR) function, as a strategic CSR-HR coordination can ensure an employee-centered, participatory approach to CSR, and provide an effective CSR-HR infrastructure to support employee engagement and participation (Gond, Igalens, Swaen & El Akremi, 2011; Jamali, El Dirani & Harwood, 2015; Orlitzky & Swanson, 2006).

However, the literature on how to effectively embed CSR remains limited as it is primarily based on theoretical considerations and quantitative studies, featuring only a handful of qualitative studies shedding light on the conditions under which CSR can have a positive effect on employees. It is also peculiar that the employee perspective has generally been neglected in qualitative studies investigating CSR embeddedness, since CSR embeddedness entails that employees identify with and are emotionally attached to the given CSR agenda. Another largely overlooked condition is the country context in which CSR strategies play out, and there are no systematic examinations of how the national, industrial or organizational context affects CSR embeddedness. This is problematic, as many CSR strategies are global and coupled to international CSR guidelines such as the UN Global Compact (UNGC) and the SDGs, and as such run the risk of not being responsive to local conditions. Exploring the employee perspective and considering the contextual conditions in a given country can provide a key to understanding under which conditions CSR can become embedded so that it enjoys the affective commitment of the majority of employees (Tackney, 2008; Matten & Moon, 2008; Preuss, Haunschild & Matten, 2009; Morsing, 2005).

In light of these insufficiencies, we want to explore (1) how CSR can effectively be embedded in the corporate identity, integrating it throughout the entire organization, and (2) under what circumstances employees can become affectively committed to the company's CSR. We focus on Danish companies, because Denmark has an institutional environment that is relatively supportive of employee participation and of CSR, both legally and culturally (Morsing, 2005). These appear to be fruitful conditions for well-developed CSR policies with a significant degree of employee participation. This leads us to the following research question:

How can Danish organizations effectively embed CSR in the organization?

We generate knowledge by exploring the role of management, employees and national, industrial and organizational context in achieving CSR embeddedness. Particularly, we add insights to existing literature on CSR embeddedness by including a CSR conceptualization, contextual factors and the employee perspective which enhance current knowledge of what shapes CSR embeddedness.

A crucial component of the thesis is the application of a predictor-criterion approach. The criterion variable is effective CSR embeddedness, as reflected in the research question, and the predictor variables are derived from the case-specific interview data. We conducted qualitative semi-structured interviews with managers and employees in three Danish case companies. Additionally, we include two interviews with CSR managers from two other Danish companies, in which it was not possible to gain access to employee interviews. These two case companies are used as supportive cases. We chose cases that had a strategic focus on CSR and that emphasized employee involvement in CSR initiatives. In all five organizations, we interviewed managers working with CSR and/or HR to understand their strategic goals and concrete initiatives, as well as their perceptions of what worked well and what did not. In the three main cases we interviewed employees across the organizations in order to get a deeper understanding of their perceptions with regards to CSR policies and the organizational identity. All interviews were semi-structured; our interview structure encompassed relevant theory and data extracted from the literature review, while the looseness of the structure allowed for a nuanced data collection and for our interviews to go in unexpected directions, revealing unanticipated findings.

A secondary component is deriving contextual variables from the literature review and the analysis, outlining how the national, industrial and organizational context underlie the embeddedness of CSR within the organization. While the predictor variables are directly linked to CSR embeddedness and can actively be used by managers to operationalize CSR internally, the contextual variables do not by themselves lead to CSR embeddedness, but constitute important underlying conditions for operationalizing the predictor variables. Many of the contextual variables are also crucial, as the absence of these would undermine CSR activities. By combining the predictor variables and contextual variables we create a model of CSR embeddedness.

Our research design is guided by a critical realist approach to social science that seeks to explore causal mechanisms and structures underlying observable events (Sayer, 2000). Thus,

rather than searching for quantitative regularities, we gather in-depth qualitative data in an attempt to identify the structures, mechanisms and conditions that are activated in the specific cases in order for CSR to become embedded in the organization (Sayer, 2000; Fletcher, 2017). This process of knowledge generation is guided by Lonergan's (1988) notion of Cognitional Structures and leads us to a set of predictor and contextual variables. We use case studies, because they are particularly well-suited to producing a contextual understanding of observed events, and they enable us to make analytical generalizations based on our findings (Flyvbjerg, 2006). Importantly, however, these generalizations will be limited by the various structures, conditions and contexts involved – therefore, our findings do not provide a universal recipe for integrating CSR across the organization, but they point to the different variables that can shape the outcomes of CSR embeddedness.

Our research contributes to the literature placed in the nexus between HRM and CSR and brings new qualitative insight on how to understand and operationalize CSR embeddedness. The contribution is primarily based on our predictor-criterion approach and the inclusion of the employee perspective, as well as the organizational, industrial and national country context. Our research can also be of relevance to CSR and HR managers and practitioners; particularly in organizations that are struggling to embed CSR in their organization and that are struggling to engage employees and increase their affective commitment. Our research demonstrates concrete examples of how companies have transformed their CSR strategy to being part of the organizational culture, which all employees commit to and behave according to. This can have a significant impact for how CSR can be utilized for internal marketing purposes by attracting and retaining professionals as well as external marketing by increasing the brand value and customer base. Finally, the social and environmental impact of CSR is likely to increase when it is embedded in the organization, as everyone in the organization will contribute to monitoring and ensuring that CSR is coherent and creates a meaningful impact.

The paper is divided into six main sections. First, the literature review outlines current research within the fields of CSR and HRM, as well as research on the Danish institutional context with relevance for CSR, and positions our contribution to this research. Second, the methodology is outlined, focusing on the predictor-criterion approach and our qualitative collection of primary data in three Danish main case companies and two Danish supportive case companies. Third,

the data is analyzed using Inferential Pattern Coding, resulting in a set of predictor variables and contextual variables explaining under what conditions CSR embeddedness is likely to be effective. Fourth, we integrate our findings in a model of CSR embeddedness. Fifth, we discuss the implications of our findings on terms of methodology, context, business operations, and national as well as international policies. Sixth and finally, we sum up our conclusions.

2. Literature Review

The literature review is divided into three sections that (1) describes how the academic debate on CSR has evolved through the last decades, (2) provides an overview of the literature on the interplay between CSR and HRM so far, identifying current gaps and shortcomings, and (3) explains how CSR is perceived in the Danish context. We conclude by positioning our contribution to the literature.

2.1. CSR in the Academic Literature

The role of business in society has always been debated, and since the concept of CSR began to take hold in the 1960s, the view that companies have a social responsibility beyond their fiduciary duties to shareholders has become more prevalent in business literature, in educational institutions, in the business world and in society in general. In the past decades, in particular, CSR has moved from a marginal philanthropic activity to the center of corporate strategic thinking and to being a key to ensuring private sector engagement in sustainable development. Almost all major corporations, and many smaller companies, spend considerable resources on CSR and produce well-crafted CSR reports documenting their efforts, and often companies center their CSR strategy around fulfilling the Sustainable Development Goals (SDGs).

In the academic literature, conceptualizations of CSR range from a neoclassical approach that views CSR as irrelevant to business; through the strategic and instrumental approaches, where CSR engagement is contingent on profitability; to Political CSR and Business and Human Rights literature, which view CSR as a moral obligation that is fundamental to the license to operate. One of the most established and basic definitions of CSR was formulated in 1991 by Archie B. Carroll (Carroll, 1991) who depicted CSR through a pyramid divided into four different responsibilities, starting from the bottom with economic responsibilities, then legal respon-

sibilities, ethical responsibilities and finally philanthropic responsibilities. Thus, companies were assigned social responsibilities beyond profit-making while obeying the law. The ethical responsibilities encompass the obligation to act morally and fairly and avoid doing harm while the philanthropic responsibilities represent the obligation to actively contribute to societal well-being. The latter are regarded as voluntary actions constituting the "icing on the cake" (Carroll, 1991, p. 42), and as such are not necessary for companies to be regarded as ethical, but they are an important part of what it means to be socially responsible.

The emergence of the CSR concept was essentially a challenge to the neoclassical premise that the single purpose of the private firm is to maximize shareholder value, and it has sparked a heated academic debate about the role of corporations in society, and whether companies should or should not engage in CSR. In the neoclassical view, the role of the firm is solely economic, and corporate executives and employees are only agents that look after the, primarily economic, interests of their principals – the shareholders (Eisenhardt, 1989a). Therefore, corporations only have compliance-driven responsibilities to obey national law and basic norms in society (van Marrewijk and Werre, 2003). The people working in the organization can have social responsibilities of their own, but in their capacity as agents of their shareholders, CSR spending "would be spending someone else's money for a general social interest" (Friedman, 1970, p. 2). In this view CSR is understood as a cost that generates negative business impacts, as it will either decrease share value, decrease wages or increase the price on consumer goods. Thus, CSR is at best irrelevant, if it is in the company's self-interest anyway, and at worst damaging if it distorts incentives and creates inefficiencies (Friedman, 1970; Karnani, 2011; Sundaram & Inkpen, 2004).

Scholars, however, have largely moved beyond such a narrow conceptualization of the firm, and have acknowledged that CSR is indeed relevant to business. The concept of stakeholder theory (Freeman, 1984, 2008; Mitchell, Agle & Wood, 1997) broadens the narrow focus on shareholders to a wider set of so-called stakeholders. In this view, "business can be understood as a set of relationships among groups which have a stake in the activities that make up the business" (Freeman, 2008, p. 61). Thus, the company has a social responsibility to look after the interests of all of its stakeholders by creating profits for shareholders, obeying the law, behaving ethically in all their stakeholder relationships, and voluntarily contributing resources for the

wellbeing of stakeholders. These goals are not mutually exclusive, and there is a wealth of empirical studies that have established a link between CSR and financial performance (Margolis, Elfenbein & Walsh, 2007; Orlitzky, Schmidt & Rynes, 2003), suggesting that CSR is not necessarily an expense, but can be used as an instrument to achieve business objectives.

The strategic approach to CSR (Porter & Kramer, 2006, 2011; Falck & Heblich, 2007; Werther & Chandler, 2005) even argues that CSR can bring significant value to both business and society, and that companies can obtain a competitive advantage by strategically employing CSR where there are opportunities for win-win outcomes. Porter and Kramer (2011) introduce the concept of 'Shared Value', arguing that companies can achieve positive outcomes for the corporation as well as society by redefining their purpose around creating value for all stakeholders to share, and integrating this approach in the core business and the value proposition of the company. According to the authors, shared value is not only appealing to managers, but also provides the most promising avenue for effective and scalable CSR, because it is economically sustainable. The concept of shared value, however, keeps CSR within the bounds of the business case paradigm and does not assign new responsibilities to companies, beyond compliance. Therefore, the shared value approach can be criticized for limiting the responsibility of companies to a profit-driven responsibility, which only encourages CSR when there is a business case (van Marrewijk and Werre, 2003).

In contrast to these business-oriented approaches to CSR, the literature on Political CSR and Corporate Citizenship aims to describe the changing role of corporations in society, and how corporations increasingly act as political actors and legal citizens. According to Scherer and Palazzo (2011) and Matten and Crane (2005), many corporations operate in a political sphere by providing public goods such as healthcare, education, peace and stability, and freedom of speech – goods that are traditionally seen as solely governmental responsibilities. Therefore, private firms can no longer be seen as purely economic actors, but share social and political responsibilities with governmental institutions to fill the regulatory vacuum in global governance and to administer the social, civil and political rights of individuals.

The literature on Business Ethics and Business and Human Rights is grounded in a more philosophical and legal perspective, and views CSR and human rights as corporate responsibilities that are derived from the moral obligation to be a good citizen in society. Literature on

Business and Human Rights argues that as all citizens, corporations have a universal duty to 'do no harm' by respecting human rights – a so-called negative responsibility (Kolstad, 2012; Wettstein, 2013, 2015). As asserted by the UN Guiding Principles on Business and Human Rights (UNGPs) (2011), this goes beyond profit- and compliance-driven responsibilities to also encompass proactive measures to avoid complicity in human rights abuses. According to Wettstein (2015), "non-violation of human rights is ... a perfect duty. It is owed by all of us to everyone at all times and to the fullest extent. It is not merely a standard of expected conduct but a duty of justice" (p. 169). Therefore, if forced labor is a violation of fundamental human rights, then companies cannot engage in a business relationship with suppliers that use forced labor to produce goods. Similarly, if people have a human right to clean drinking water, companies cannot have their products manufactured at factories that pollute the drinking water of nearby communities.

As citizens and members of society, corporations also have duties to 'do good' by contributing to societal well-being and to protect, promote and fulfill rights – a so-called positive responsibility (Kolstad, 2012; Wettstein 2013, 2015; Buhmann et al., 2018). These duties derive from the power that the corporations possess and are included in the conceptualizations of Corporate Citizenship and Political CSR. According to Wood (2012), Wettstein (2013, 2015) and Kolstad (2012), the political power of large corporations should entail political responsibilities. Calling for a 'leverage-based responsibility', these scholars argue that corporations that have the power to improve societal well-being should do so, provided that this does not "worsen the situation of the responsibility-bearer to an unreasonable degree" and that there is a "morally significant connection" between the responsibility-bearer and the social issue (Wettstein, 2013, p. 255). The literature on Political CSR and Business and Human Rights thus represents a move away from the instrumental view of CSR, in which engagement in CSR is contingent on profitability. Rather than viewing CSR as discretionary, the literature argues that corporations as citizens need to have responsibilities that apply irrespective of their self-interest; otherwise, the notion of responsibility would be meaningless (Kolstad, 2012).

Although the theoretical distinction between negative duties (to do no harm) and positive duties (to do good) is rather clear, the complexities of globalization have blurred the distinction, because our daily habits, conducts and purchasing decisions create global ripple effects that

have profound implications for other people. The distinction is particularly blurry in the case of aggregative harms such as greenhouse gas emissions, which are not intrinsically harmful, but depend on the combined effects of many people's actions. It is almost impossible for companies to avoid indirectly contributing to greenhouse gas emissions altogether, and as such the duty to reduce them is situated somewhere in the middle of the spectrum between absolute negative duties to do no harm and the more conditioned and limited positive duties to do good (Lichtenberg, 2010). Nevertheless, the distinction remains useful, because negative duties are absolute and universal, whereas positive duties are conditioned on leverage. Solely relying on negative duties for business demands nothing more of corporations than of any other agents in society (Kolstad, 2012; Wettstein, 2013, 2015), and mobilizing the private sector to accomplishing societal goals requires that companies discharge both negative duties to do no harm and positive duties to do good, according to their leverage.

To ensure a consistent contribution by the private sector and account for the inherently international dimension in many business operations and multinational companies (MNCs), CSR policies should adhere to the UNGPs on Business and Human Rights and work towards achieving the SDGs, which include a broad spectrum of themes within economic, social and environmental sustainability. These UN monitored principles benefit from wide international endorsement and support by governments, the private sector and civil society and thus reflect a common ground for companies to approach CSR. Thereby, CSR policies are likely to be in alignment with the general interest of society. Furthermore, the combination of the UNGPs and the SDGs accounts for both negative and positive responsibilities, outlining avenues for companies to ensure the respect for human rights and contribute to sustainable development.

Based on a synthesis of the Business and Human Rights literature, the Political CSR literature, and the SDGs, we conceptualize CSR as the corporate responsibility to actively contribute to the SDGs by discharging both negative and positive duties. In line with Buhmann et al. (2018), we regard the SDGs as comprising the human rights dimension, for which reason we focus on the SDGs as guidance for CSR goals. Discharging negative duties means engaging in proactive efforts to reduce or eliminate, and to avoid complicity in actions that have an intrinsically harmful social or environmental impact. Discharging positive duties means contributing positively to

aid others and help relieve suffering, for instance by fulfilling human rights, providing humanitarian aid or taking action to improve the environment.

Thus, in line with Carroll (1991), we understand CSR as being above and beyond both the law and basic societal expectations, as obeying and complying to these falls within the realm of risk management, which is a vital underpinning for a successful CSR strategy, but which has little transformative power on its own. In contrast to Carroll (1991), however, we do not see positive CSR contributions as the 'icing on the cake', but take a holistic view, in which a positive social impact and a minimal negative social impact should be integrated in the business strategy as a fundamental responsibility. It should be noted that different institutional contexts, environmental contexts, norms, values and cultures can make it complex to make the appropriate moral decisions, as ethics diverge between groups and geographical areas. Therefore, while national and international laws and standards, as well as global and local cultures, values and norms function as a yardstick for defining ethical behavior, there will always be a need for local contextual interpretation and companies will face ethical dilemmas as not all stakeholder expectations can be met simultaneously (Rasche, 2010; Donaldson, 1996).

2.2. Embedding CSR – The HRM-CSR Nexus

This section provides a comprehensive overview of what we know from current literature about the nature of CSR embeddedness and how to embed CSR internally in organizations. Finally, we point to gaps and shortcomings of existing literature.

While there has been an abundance of research on how CSR changes the role of the corporation, there is relatively little research discussing how companies can effectively embed CSR internally in the organization. This is urgent, because CSR is increasingly demanded and expected by employees, as well as a variety of other important stakeholders, including buyers, business partners, consumers, governmental authorities, investors, civil society organizations and labor unions (van Weltzien Hoivik, 2011; Meehan, Meehan and Richards, 2006; Knudsen, 2018). Consequently, corporations' profitability and license to operate are increasingly contingent on them reducing negative environmental and social externalities, and proving to their stakeholders that they take their responsibility seriously (Collier & Esteban, 2007; Aguilera, Rupp, Williams & Ganapathi, 2007). Moreover, several scholars demonstrate a significant positive correlation

between both internal and external CSR initiatives and the general commitment and motivation of employees (Brammer, Millington & Rayton, 2007; Skudiene & Auruskeviciene, 2012; Ali, Rehman, Ali, Yousaf & Zia, 2010; Kim, Lee, Lee & Kim, 2010). Greening and Turban (2000) and Srinivasan and Arora (2015) show that there are positive correlations between organizational commitment to CSR and the attraction of new talent, as prospective job applicants are more likely to look for jobs in socially responsible companies. Therefore, research on CSR embeddedness may have great potential for sustaining the relevance of CSR and ensuring that corporations continue to meet their responsibilities beyond fiduciary duties.

The literature on CSR embeddedness is found in the nexus between HRM and CSR and primarily focuses on the role of HRM in integrating CSR. HRM is understood in its broadest term as the way in which humans within the organization are managed. Far from being limited to technical and judicial functions such as hiring, firing and managing contracts, HRM includes change management, internal communication, employee satisfaction, workforce engagement and capacity building in the organization, and as such represents a key function for CSR embeddedness (Jamali & El Dirani, 2013; Inyang, Awa & Enuoh, 2011). According to Srinivasan and Arora (2015), "HRM has a critical role to play in building an ethical culture within the firm through developing and implementing systems that promote citizenship and ethical behaviors among employees within an organization" (p. 433). This is accentuated by Garavan and McGuire (2010), who stress the importance of the Human Resource Development role in aligning the organizational business interest with CSR and continuously holding the organization accountable by taking on leadership in driving CSR forward.

However, within the HRM literature, CSR has played a rather marginal role and has only recently received more attention. HRM literature has always focused on ethics, but has been limited in scope, as it has been centered around core HR practices, such as hiring, contractual issues, diversity management and firing. Even though these practices are highly relevant to CSR, and are likely to be part of the overall CSR strategy, they do not imply a strategic role of HRM. We conducted a thorough scrutiny of the mainstream HRM literature of the past decades, covering 122 books within the HRM field, which shows that CSR and the social responsibility of business is barely mentioned until after the turn of the millennium, as demonstrated in Figure 1 (see Desatnick and Bennett [1978] and Larsen [1996] for notable exceptions; see app. 1).

Between 2000 and 2010 only a few HRM books explained or discussed how CSR and HRM are connected (Hatcher, 2002; Armstrong, 2008; Holbeche, 2009; Larsen, 2010; see app. 1). Since 2011, more than 60% of the HRM books that we scanned mentioned CSR, with several of them discussing the integration between CSR and HRM (Cascio & Aguinis, 2011; Simons, 2011; Truss, Mankin & Kelliher, 2012; Gilmore & Williams, 2013; Collings, Wood & Caligiuri, 2015; Harzing & Pinnington, 2015; see app. 1). This demonstrates that the internal dimension of CSR is becoming more relevant and valued within the HRM field.

Figure 1:

CSR in HRM literature
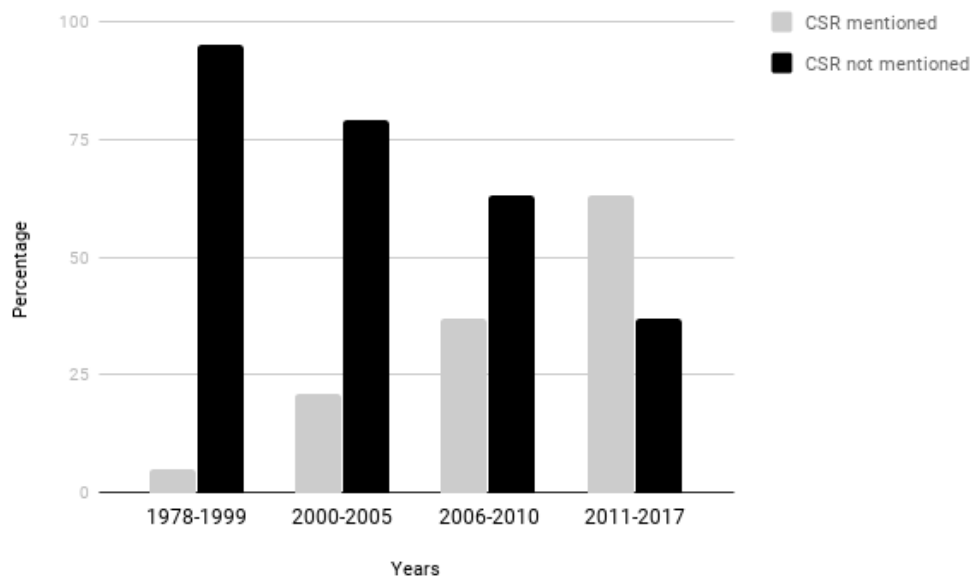
Although the importance of companies embedding CSR is often referred to in academic work (Swanson, 2014; von Weltzien Hoivik, 2011; Mason & Simmons, 2014), there is no established definition of the term. CSR embeddedness is, however, generally perceived as a way of institutionalizing and integrating CSR in the overall strategy, culture and values throughout the organization (Lee, Park & Lee, 2013; van Marrewijk & Werre, 2003). According to Garavan and McGuire (2010), CSR in its true sense "involves a strong organizational commitment to social obligations and the internalization of these obligations in the culture of the organization as well as the mobilization of employees to execute these obligations in their day-to-day actions" (p. 502), and according to Sharma et al. (2009) "constitutes a strong commitment to

social obligations and internalization throughout the organizational culture which lays emphasis on the execution of the obligations towards the employees and involving them in responsible endeavours" (p. 11). These two remarkably similar formulations view CSR embeddedness as an inherent and integral part of CSR, without which CSR is likely to become decoupled and superficial. This is complemented by van Marrewijk and Werre's (2003) view that fully embedding CSR manifests a holistic CSR approach.

As it is the employees that in practice operationalize CSR and the corporate vision through their work and behavior, the success of CSR embeddedness relies on the commitment of managers and employees across the organization (Rok, 2009). Commitment is defined as "a force that binds an individual to a course of action that is of relevance to a particular target" (Meyer & Herscovitch, 2001, p. 301), and literature largely agrees that 'affective commitment', which rests on an emotional attachment to and identification with the organization's values and goals, is most conducive for discretionary employee contributions to organizational goals beyond contractual obligations (McElroy, 2001; Collier & Esteban, 2007). Such affective employee commitment to CSR is conspicuously absent in many companies, where employees are barely aware of their employers' CSR strategies, as they are decoupled from processes, practices and procedures and not communicated internally (Collier & Esteban, 2007; Bhattacharya et al., 2008; Dawkins, 2005). Arguably, affective employee commitment both requires and engenders employee knowledge about the CSR strategy. Therefore, we contend that CSR embeddedness is reflected in the affective commitment of employees, implying that employees are knowledgeable, emotionally attached to and identify with the organization's CSR efforts.

Scholars find that fostering employee commitment necessitates an employee-centered approach that fulfills a variety of employee needs (Meyer & Allen, 1991; Du et al., 2015; Bhattacharya et al., 2008). McElroy (2001) argues that the key "to enhance affective commitment is to employ practices that communicate to the employees that the organization is supportive of their efforts, that the organization treats its employees fairly, and that the organization is interested in building employees' self-worth and importance" (p. 334). This is critical because employee commitment is based on employee perceptions of fairness and justice, and of the organization as behaving ethically as opposed to opportunistically (Bauman & Skitka, 2012; Collier & Esteban, 2007; McElroy, 2001; Newman et al., 2016). Indeed, a Portuguese study of 260 employees

found that perceptions of CSR explained 35% of unique variance of affective commitment, and that perceived inconsistency in CSR implementation significantly undermined affective commitment (Rego, Leal, Cunha, Faria & Pinho, 2010).

According to Du et al. (2015) employees' have psychological needs that can be divided into economic, developmental and ideological needs. The economic facet is comparable to Herzberg's (2003) motivation-hygiene theory, stipulating that employees' 'hygienic needs' including working conditions, compensation, administration and communication must be adequate to avoid dissatisfaction which is not in itself motivating, but the insufficient fulfillment of which is highly demotivating. Exemplifying this, Rodrigo and Arenas (2008) found that 'dissident workers' were demotivated by CSR, because they were often disadvantaged, working at the lowest levels of the organization and often on temporary contracts, and they were frustrated that the organization spent money on CSR rather than improving the conditions for them. This in-depth qualitative study demonstrates how employee commitment is contingent on the fulfillment of basic hygienic needs.

However, fulfilling 'hygienic' or 'economic' needs alone is unlikely to yield affective commitment to CSR; rather employees are to be motivated through the fulfillment of higher-order needs such as achievement, participation, self-realization, sense of impact and purpose in accordance with developmental and ideological needs (Herzberg, 2003; Ariely, Gneezy, Loewenstein & Mazar, 2009; Thomas & Velthouse, 1990; Peterson, 2004). Zappalá (2004) stresses that ideological needs have been overlooked by many employers chasing efficiency, but are much better at fostering commitment than money, because people want to make a difference; not just to the company's bottom line, but to society in general. In line with this, several studies found that raising employee awareness and engaging them in CSR programs strengthened the positive correlation between CSR and employee satisfaction, because employees want to be part of making a difference through CSR programs (Bhattacharya et al., 2008; Newman et al., 2016; Mirvis, 2012). Additionally, Du et al. (2015) argue that CSR programs involving employee participation may not only contribute to fulfillment of ideological needs, but also developmental needs, because employees learn new skills and acquire knowledge through working with CSR and thus advance career prospects. To effectively fulfill ideological and developmental needs through CSR, "companies need to provide specific opportu-

nities for involvement in ways that do not take away from employees' ability to fulfill their regular responsibilities. Better yet, companies can consider making CSR participation integral to those professional responsibilities" (Bhattacharya et al., 2008, p. 42). In a qualitative study, Fenwick and Bierema (2008) found empirical evidence that when employees were involved and participated in CSR, it contributed to a passionate and motivated workforce that represented the company and its values.

Moreover, employee commitment requires a bottom-up 'participative culture of leadership' that is responsive to feedback (Rok, 2009, p. 465), and a top management that is engaged and dedicated to the CSR agenda. This involves fundamentally believing that sustainability is a moral imperative, and consistently demonstrating a strong moral responsibility, inspiring people to contribute to achieving the CSR vision (Lindgreen et al., 2011; Werre, 2003; Hemingway, 2005; van Marrewijk & Werre, 2003; Mason & Simmons, 2014). Lindgreen et al. (2011) further argue that ethical leadership eliciting employee commitment requires

> honesty in admitting that it is not always easy to 'get it right' when making tough choices, ability to listen while at the same time allowing others autonomy of choice, openness – willingness to consult and open-mindedness – willingness to learn, courage in the face of difficulties in maintaining corporate ethical standards and – perhaps above all – respect for the views and principles of others (p. 30)

McElroy (2001) adds that sharing information openly with employees can contribute to affective commitment. Top managers being transparent, humble and 'walking the talk' not only enhances employee perceptions of fairness and justice, but also builds employees' self-worth and fosters trust in senior management, which is crucial for employee commitment (Lindgreen et al., 2011; McElroy, 2001).

Nevertheless, scholars argue that HRM can and should play a major role in embedding and integrating CSR. Specifically, Gond et al. (2011) found that locating CSR within the HR function can ensure a high strategic and operational CSR-HR coordination, as well as "enhance the centrality of employees in CSR strategies and co-design processes whereby employees shape CSR practices" (Gond et al., 2011, p. 127). Jamali et al. (2015) suggest a CSR-HRM co-creation model, which brings together Strategic CSR and Strategic HRM, defining the roles of

the HR function in implementing the CSR strategy. Basing their model on Ulrich's (1997) HRM strategic partnership model, they argue that HRM has four roles in implementing CSR, including taking part in the formulation and execution of CSR, strategically applying change management to promote CSR, motivating and engaging employees on an operational level, and ensuring that the HR systems support employee contributions to the CSR strategy. While in large organizations, these tasks are often the HR workers' responsibility, the responsibilities are more informally shared between managers in smaller organizations (Ibrahim, 2014).

On a more systematic level, to support CSR embeddedness, scholars encourage integrating CSR in all HR practices throughout the HR cycle (Orlitzky & Swanson, 2006; Srinivasan & Arora, 2015; Voegtlin & Greenwood, 2016; McElroy, 2001). McElroy (2001) points to employment security as fostering employee commitment through signalling loyalty and devotion to its employees. Orlitzky and Swanson (2006) argue that selection of employees should take into account the candidate's ability and inclination to factor values into decision-making and to reflect and act on moral obligations. Other scholars support this by stressing the importance of the selection and socialization processes of applicants and new employees, ensuring congruence between employees' values and the company's CSR (Davies and Crane, 2010; McElroy, 2001). Performance appraisal should also integrate social parameters when measuring performance, complemented by non-monetary incentives, such as awards, financing for employees' own social projects or community volunteering in order to motivate employees and managers to contribute to CSR (Orlitzky & Swanson, 2006; Desatnick & Bennett, 1978). Finally, HRM can play a central role in building CSR competencies and sensitizing employees to CSR and human rights issues within Training & Development (Orlitzky & Swanson, 2006; Palthe, 2008; McElroy, 2001).

In summary, the literature on the interplay between CSR and HRM provides significant contributions for understanding how companies can embed CSR internally. CSR embeddedness is determined by the affective commitment of employees, which is comprised by knowledge of, identification with and emotional attachment to CSR. This in turn appears to be predicted by the fulfillment of employees' psychological and hygienic needs, employee involvement in CSR, top management engagement, and finally the integration of CSR in HR functions.

However, a critical shortcoming of the literature is the dearth of qualitative research and an insufficient understanding of the mechanisms and conditions under which CSR embeddedness can be successful. The few qualitative studies that have been made provide significant contributions but they generally do not discuss how companies can design and implement CSR in a way that is embedded in the organization and fosters affective commitment. The role of context in CSR embeddedness is also understudied, as extant research does not systematically analyze how contextual conditions shape outcomes and matter for interpreting and understanding data and findings. A final shortcoming concerns the employee perspective, which is an alarming neglect considering that CSR embeddedness is reflected in the affective commitment to CSR of the people in the organization. With the exceptions of Rodrigo and Arenas (2008) and Davies and Crane (2010), no qualitative studies include the employee perspective in an analysis of CSR integration, thus running the risk of solely revealing the managerial vision and not the actual embeddedness in the culture and everyday work and behavior of employees.

These shortcomings are particularly pressing in the field of CSR embeddedness, because the research object is practical and operational in nature. For example, scholars argue that CSR should be embedded in the culture of the organization, but changing cultural norms and behaviors is extremely difficult, because they are deeply rooted in taken-for-granted worldviews and habits. Theoretical discussion and quantitative general data can provide a useful foundation for research, but cannot hope to explain in detail how, in which context and under what conditions companies can change their organizational culture and ensure that CSR be seamlessly integrated throughout the organization. Therefore, the current literature may benefit from more qualitative studies to illuminate the mechanisms of CSR embeddedness.

2.3. CSR and the Institutional Context

In this section we outline the institutional environment in Denmark, discussing its implications for CSR in order to understand the foundations for how CSR plays out in our Danish case companies. How organizations apply and embed CSR in their day-to-day business highly depends on the institutional environment in which they are operating (Kazlauskaite, Ligthart, Buciuniene & Vanhala, 2013). Campbell (2007) argues that institutional pressures shaped by country context are key drivers for companies engaging in socially responsible behavior, and

Matten and Moon (2008) demonstrate how the different National Business Systems in Europe and the US have resulted in fundamentally different approaches to CSR in the two regions. We compare the Danish institutional environment to the US to accentuate contextual differences.

A fundamental characteristic of the Danish institutional context is a high degree of state engagement and involvement in economic, social and environmental activity. The universal welfare system in Denmark guarantees universal access to health care and education, and provides social security and pensions for all citizens (Morsing, 2005). The Danish regulatory environment is significantly different from that in the US, where there is a much higher degree of corporate discretion in social and environmental issues. This has a major significance for the CSR efforts of companies in the two countries; American CSR, for instance, is characterized by a strong focus on philanthropy, with companies donating money to community hospitals and educational institutions, on employee benefits such as health-care and pensions, and on corporate policies regarding fair wages, working time, working conditions and safety issues. Community services, employee benefits and working conditions are of much less importance in European and Danish CSR reporting, as they are generally regulated and institutionalized, and as such not under the discretion of private companies (Matten & Moon, 2008; Morsing, 2005; Preuss et al., 2009).

The Danish labor market is also different from that of the US in terms of employer-employee power relations. Research by Tackney (2008) on Legal Ecology Enterprise models sheds light on the institutional conditions for 'employment security', 'labor unions', and 'degree of employee participation permitting' in different countries. These three parameters reveal underlying structures that distribute power between employer and employee. First, employment security is significantly higher in Denmark than in the US, as employees are protected against arbitrary dismissal, and employers must provide a fair reason for laying off an employee – this is referred to as 'just cause' employment. In the US, employment is 'at will', meaning that employer and employee enter into a voluntary contractual agreement, which either is free to terminate at any point and for no specific reason.[1] The Danish concept of 'Flexicurity' – a combination of flexibility and social security – ensures that employees have the rights to receive financial support

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[1] with the exception of discrimination related to religion, race, sex, political party affiliation and age, as well as possible additional state legislation

and opportunities for further training and education, primarily financed by the state, when they lose their jobs (Elgaard, Frandsen, Hagelskjær & Smit, 2011). Therefore, Danish companies do not have to consider the social cost of dismissing employees as part of their CSR policies, because the welfare state takes over the social responsibility for the dismissed employee.

Second, while unionizing is allowed in both countries, the breadth and depth of union activity is significantly higher in Denmark; the trade union density[2] in Denmark was at 67.2% in 2016 compared to 10.3% in the US (OECD, n.d.), and Danish labor unions have more power and a stronger tradition for cooperating with the private sector and the government than in the US (Due & Madsen, 2008; Wood, Brewster & Brookes, 2014). This is largely due to the design of the Danish model, in which there is no formal legislation determining minimum salaries and working conditions. Instead, salaries and working conditions are based on collective bargaining agreements between the employee organization, the employer organization and the government, leading to a relatively stable labor market with few strikes and a balance of interests (Elgaard et al., 2011). However, recent decades have featured declining union rates in the private sector in Denmark and increasing use of unorganized migrant labor working under poor conditions, which has sparked concerns and debate about the challenges of social dumping, the risks of a race to the bottom, and the future of the Danish model (Toubøl & Jensen, 2014; Ibsen, 2012). Nevertheless, in a relative perspective, the labor unions enjoy a high degree of power and legitimacy, and collective bargaining agreements are widely institutionalized and expected by employees.

Third, American workers have "no formal, institutionalized mechanisms to negotiate or discuss" with management and "insofar as employees are granted additional rights ... these are strictly at the discretion of the employer" (Tackney, 2008, pp. 11-12). Denmark, on the contrary, has a long-standing tradition of cooperative committees that facilitate dialogue between organized employees and management. Moreover, collective and representative voice is supported by norms and the legal environment, as firms are required legally "to have two-tier management boards, with employees having the right to representation on senior supervisory board" (Croucher, Brookes, Wood & Brewster, 2014, p. 65). The institutional conditions in

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[2] "Trade union density corresponds to the ratio of wage and salary earners that are trade union members, divided by the total number of wage and salary earners" (OECD, n.d.)

Denmark with regards to the structure of the labor market and the power relation between employee and employer is likely to have a positive impact on CSR embeddedness; as Campbell (2007) argues, companies that are engaged in formal, institutionalized relationships and dialogue with trade and employer associations, unions, employees and other stakeholders are more likely to act in socially responsible ways, because they are forced to take into account external interests. This is particularly the case in Denmark, where employees participate in managerial prerogative, and there is a high degree of coordination and negotiation between companies, industry associations, trade unions, banks, alliances and the government (Matten & Moon, 2008; Preuss et al., 2009).

According to Campbell (2007), the government can also play a significant role in fostering CSR by obliging companies to be socially responsible through coercive regulation and threat of state intervention, and by supporting and assisting CSR efforts in the private sector. In 1995 the Danish Minister for Social Affairs was the first in Denmark to call for corporate assistance in solving some of the labor market challenges, as the Danish welfare model was under pressure due to high unemployment amongst the able-bodied population, substantially increasing the public expenditures. As a result, the Social Minister created 'the inclusive labor market strategy', a CSR agenda that aimed at creating social partnerships between the government, the private sector and social partners in addressing unemployment and social exclusion (Morsing, 2005). According to Morsing (2005), "although many Danish company managers will claim that their CSR initiatives concern many other issues, the inclusive labour market strategy is nevertheless still the predominant CSR issue on the Danish agenda" (p. 26). This illustrates the governmental potential for setting and influencing the CSR agenda and driving CSR adoption.

Regulation on CSR has since the 1990s become more institutionalized in Denmark. Since 2009, CSR reporting on human rights, environment and climate has been a legal obligation in Denmark for all publically listed companies and all companies in which the state owns shares, and since 2016 the obligation covers all companies of a certain size.[3] In the US, CSR is more at the discretion of businesses, and US government agencies provide only limited support for CSR with small budgets and they generally "aim to accomplish broader agency mission goals, rather

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[3] Companies are covered if they exceed two of the following three conditions: (1) Net Revenues of DKK 313m, (2) Total Assets of DKK 156m or (3) 250 full-time employees (Erhvervsstyrelsen, n.d.)

than being specifically designed to facilitate or promote companies' global CSR activities" (USGAO, 2005, p. 2). Only recently, in 2014, has the US government begun a process through a National Action Plan to encourage and support responsible business practices, but no new legislation is proposed (US Department of State, 2016). The Danish government, on the other hand, encourages companies to consider their social responsibilities on a policy level, by funding research and relevant initiatives and organizations, and by engaging in dialogue with Danish businesses about CSR (Udenrigsministeriet, n.d.; Morsing, 2005). Governmental institutions have developed various managerial tools for companies to employ in order to develop their CSR policies; for instance, the CSR Compass is a free online tool that helps companies integrate CSR and responsible supply chain management in their strategy (CSR Kompasset, n.d.). Another example is the recently established Council for Social Responsibility and SDGs, whose aim is to assist Danish companies in becoming frontrunners in terms of responsible, social and sustainable business (Erhvervsministeriet, 2018).

Moreover, research shows that CSR policies are more prevalent and advanced in countries with social democratic traditions and a culture for solidarity, including Denmark and other Nordic countries (Kazlauskaite et al., 2013). While the US does have a high focus on voluntary philanthropy, other areas of CSR such as accountability, citizenship and two-way stakeholder dialogue are less developed than in Europe (Welford, 2005). Consistent with the finding that there is much wider corporate discretion on social issues in the US than in Europe, Pasquero (2004) emphasizes how American traditions of individualism, democratic pluralism, moralism, and utilitarianism have shaped the CSR policies of American firms. This individualist culture values economic achievements and the pursuit of own interests (Tayeb, 2005), and as such underpins a conception of CSR as voluntary and at the discretion of corporate interests.

In Danish culture, which is more characterized by collectivism and solidarity, there is a higher sense of social responsibility as something that is shared by and expected from all actors in society. Matten and Moon (2008) and Preuss et al. (2009) argue that CSR in Europe is generally embedded in industrial relations, labor law and corporate governance, and as such is much more institutionalized and statutory than in the US. Von Weltzien Hoivik (2011) also emphasizes how explicit CSR has been irrelevant in the Scandinavian context where "strict labor laws and social welfare legislation have encapsulated many ethical and social standards in relation to key stake-

holders" (p. 1069). This argument is upheld by Morsing (2005), who points to several cultural traits in Denmark that are likely to drive CSR forward – namely a managerial willingness to engage in social well-being, a general trust towards managers, and competences and traditions for dialogue and negotiations, which all lead to increased sensitivity to a diverse group of stakeholders. According to Morsing (2005), "many Danish managers also claim that ethics and social responsibility always have been an inherent way of doing business. Often the social initiatives were implemented in an informal and even implicit way as a response to current local expectations and demands" (p. 23). Thus, CSR in Denmark tends to be more implicit and embedded in the institutions, whereas CSR in the US tends to be more explicitly adopted on a discretionary basis, often in the form of self-regulation and philanthropy.

In the past decades, there has been a growing focus on CSR globally and increasing institutional pressure on companies to adopt explicit CSR programs (von Weltzien Hoivik, 2011). Apart from coercive governmental pressure and legislation, which has been discussed above, corporations are exposed to growing pressures from civil society, whose members monitor corporate behavior and utilize media to mobilize consumer groups and other stakeholders, can act as watchdogs and discourage socially irresponsible behavior (Matten & Moon, 2008). Normative pressures are also used to encourage CSR through an underpinning of the concept in academic journals and in the classroom in business schools, which affects the general mindset and approach to CSR (Campbell, 2007). In the case of Denmark, for example, CSR has evolved from a marginal topic in university curricula to being a focal point in many courses. Copenhagen Business School's Centre for Corporate Social Responsibility, founded in 2002, is now one of the largest international centres of its kind, undertaking high quality research and various teaching and outreach activities in the fields of CSR, Sustainability and Business Ethics (Copenhagen Business School, n.d.). Moreover, as more and more business leaders engage actively in CSR, it creates mimetic pressures on other companies to follow suit (Campbell, 2007; Matten & Moon, 2008; Preuss et al., 2009). These dynamics have caused CSR to become more explicit in the Danish context.

In general, Denmark's institutional environment is highly conducive for progressive CSR practices, as CSR is more likely to be embedded in the organizational culture and activities in countries where there is a strong contextual consensus of what behavior is expected of cor-

porations and where government, industry associations and civil society play a pivotal role in monitoring and regulating corporate activities and behavior (Matten & Moon, 2008; Morsing, 2005). Understanding the contextual environment in Denmark and the circumstances under which CSR unfolds is likely to improve the analysis of the conditional features leading to effective CSR embeddedness. Based on the above discussion of the Danish context, we would expect compliance with the law and basic societal norms regarding working conditions, safety, employee benefits and related issues to be naturally, and to some extent implicitly, integrated throughout the business, allowing companies to focus their CSR efforts on positive contributions to societal wellbeing.

In conclusion, current literature on CSR embeddedness lacks qualitative studies and neglects the importance of context and the employee perspective. We address this gap by exploring through an in-depth qualitative study how Danish organizations can embed CSR in the organization, and what the role of HRM, employees and context is in achieving CSR embeddedness. Our research provides empirical evidence of CSR embeddedness in a Danish context characterized by a high degree of coordination, regulation, social security and solidarity, and builds its findings on in-depth qualitative interviews with employees and managers from all layers of the organizations. This advances our understanding of the vital role of employees in embedding CSR, and how underlying mechanisms and contextual conditions may assist or undermine CSR embeddedness. Further, it provides guidance for companies to sustain CSR practices by anchoring and embedding them throughout the organization, ensuring the affective CSR commitment of employees across the organization, and leading to a more effective and sustainable social impact.

3. Methodology

Our paper employs a multiple case study design, studying three main Danish case companies: The egg processing company Sanovo Technology Group (Sanovo), the public transportation provider Arriva Denmark and the printing house KLS PurePrint. Moreover, we include two supportive case companies from which we could gather only limited data: the hospitality provider BC Hospitality Group, and the emulsifier producer Palsgaard. This section outlines first our scientific approach and research design. Second, we describe and discuss our theoretical sampling strategy and our triangulation strategy, explaining how we designed and conducted our

empirical data collection. Third, we present our analytical strategy, and finally, we discuss the limitations of our approach.

3.1. Scientific Approach and Research Design

The paper uses a critical realist approach to investigate how organizations can embed CSR in the organization. CSR embeddedness is an intangible and highly contextual object of study, and as such requires a nuanced and context-conscious research design. Critical realism is well-suited for revealing underlying mechanisms and structures that can explain how, why and under what conditions CSR can be effectively embedded. This approach is grounded in the recognition that ontology is not limited to epistemology, meaning that the world exists independently of our knowledge and observations about it, and that observable events are the result of unobservable mechanisms (Sayer, 2000). Thus, we seek to uncover the underlying mechanisms by looking at the organizational and contextual conditions of our empirical findings that lead to CSR embeddedness.

Rather than using the independent-dependent variable terminology, which rests on a foundation of positivist philosophy and suggests direct causation to be quasi-experimentally tested through the hypothetico-deductive model of science, we adopt the predictor-criterion variable terminology (Martin & Roberts, 2017). The predictor-criterion approach is well suited for critical realist research that aims to qualitatively explore and understand the dynamics of structures and mechanisms, because it recognizes that organizational dynamics are complex and shaped by contextual conditions. The approach is underappreciated in business studies compared to the dominant independent-dependent approach, and it has significant implications for methods.

The predictor-criterion terminology reflects a normative scientific approach, in which the criterion variable (effective CSR embeddedness) represents a desired outcome, and the purpose of the research is to explore through empirical case studies how organizations can achieve that outcome. Our goal is not formal generalization, but to use "the power of the good example" (Flyvbjerg, 2001, p. 77) to reveal context-dependent causal mechanisms at work, for the possibility of analytical generalization. Recently published research by Tackney (2018) and Tackney and Shah (2015) demonstrates the value of using the predictor-criterion variable

perspective in an organizational context, where the criterion variable – 'authenticity' in the context of employment relations – is a desired outcome for the organization.

Our criterion variable is CSR embeddedness, which reflects the desired end goal of companies' CSR strategies. Through the analysis we derive a set of predictor variables, constituting actions or CSR approaches that organizations can implement and adopt in order to embed CSR, and as such they are directly linked to the criterion variable. We also derive a set of contextual variables that appear to play a facilitating role, underpinning the effectiveness of the predictor variables. The contextual variables draw attention to the underlying influence of the organizational, industrial and national country context in which the CSR strategy is implemented, and the capacity of managers to influence these is more constrained, as they are partially given by the external environment. The combination of predictor variables and contextual variables reflects the recognition that our predictor variables affect the criterion variable in a certain context and in certain combinations, meaning that they do not operate independently, but coalesce in a complex web of interactions and dynamics with each other and a myriad of contextual factors.

Our research process is guided by Lonergan's (1988) views on cognitional structure. In this view, human knowledge is a dynamic structure consisting of many components and parts that form a whole and are functionally related. In order to understand the structure and generate new knowledge, one must engage in an intelligent, reasonable, attentive and responsible process that starts with a subject sensing and experiencing, then understanding and finally employing previous knowledge and experience to make judgments and decisions. The cognitional structure analysis of human judgment is compatible with the predictor-criterion approach as it requires an active role of the researcher in generating knowledge by studying the unknown. In essence, Lonergan (1988) argues that

> the objectivity of human knowing is a triple cord; there is an experiential component that resides in the givenness of relevant data; there is a normative component that resides in the exigences of intelligence and rationality guiding the process of knowing from data to judging; there finally is an absolute component that is reached when reflective understanding combines the normative and the experiential elements into a virtually unconditioned, i.e., a conditioned, whose conditions are fulfilled. (p. 213)

This triple cord was the guiding principle for our knowledge generation process.

As for the first component, related to collecting and observing the data, we used multiple case studies to explore how CSR can effectively be embedded in an organization in a country-specific context. The multiple case study approach allowed us to experience various dimensions of CSR embeddedness from different viewpoints presented through the different cases and increases our understanding of the issue investigated (Yin, 1994). Such an exploratory approach is especially well suited for exploring how and under what conditions CSR embeddedness can be effective, as it is a rather understudied field of research with only limited or inadequate data available (Ghauri, 2004; Eisenhardt, 1989b). A crucial element of the first component is an exploration of the employee perspective of CSR, because CSR embeddedness is determined by the affective commitment to CSR by the people in the organization.

As for the second component, related to analytical inference, we looked for a more nuanced and in-depth understanding of the complex set of factors that caused and facilitated effective CSR embeddedness in the specific cases. Therefore, we conducted qualitative research in the form of semi-structured interviews. Through qualitative interviews we were able to ensure a common understanding between the interviewee and us, as we continued to inquire and ask questions until we reached a sufficient understanding of how employees viewed CSR and why employees were or were not committed to CSR. This understanding was important in order for us to make judgments about our findings (Ghauri, 2004; Lonergan, 1988). Interviews were semi-structured, as we had a list of open questions (Table 1) that we were looking for interviewees to answer, but otherwise the interviews resembled a conversation more than a formal interview, as we allowed the interviews to go in unexpected directions and often took up comments from the interviewees and asked probing questions to ensure a deeper understanding.

Finally, reaching the third component involved synthesizing all our data and literature and the understanding that we derive, enabling us to make judgments and ultimately arrive at a virtually unconditioned, that is the resulting structure of our criterion, predictor and contextual variables. Following Lonergan's terminology the conditioned would in this case be CSR embeddedness and the conditions are our set of predictor variables and contextual variables. The criterion variable was largely determined by the literature reviewed, whereas the predictor variables and contextual variables mostly took form as we analyzed the data, although we had some initial

ideas based on the literature. It became clear through our interviews that there were certain underlying contextual factors, such as the industry context or the level of mutual trust between managers and employees, that were not directly linked to CSR embeddedness, but were vital preconditions for CSR embeddedness to be successful. Moreover, the concept of authenticity emerged as important for understanding management engagement in CSR as a determinant of CSR embeddedness. These unanticipated findings illustrate the value of our non-experimental, predictor-criterion, exploratory approach, which allows for knowledge to emerge that can help explain how the criterion variable can be achieved.

Table 1:

Example of Interview Questions

Questions for Managers (Example)	Questions for Employees (Example)
- How would you describe the company culture? - Why did you choose to work with CSR and why is this important to your company? Who is in charge of CSR? - What is your CSR contributing to? Does it include the SDGs? - What do your employees think about the company's CSR? - How is CSR part of the company culture? How did you achieve this? What challenges occurred? - Is CSR part of your business strategy? How? - How do you involve employees in CSR (CSR strategy and implementation)? What were the reactions? - Is CSR included in HR processes such as attracting, hiring, introduction program, training, retaining? - Does CSR affect the relations to your suppliers or customers? What are the reactions? Is there any collaboration? - Is CSR good business? - Why should companies engage in CSR? Is it their responsibility?	- How would you describe the company culture? Is there a hierarchical structure or flat structure? Are you happy about the culture? Why? - Could you describe some of the CSR initiatives that the company has? What do you think about them (refer to specific programs)? Why are they good or bad? - How is CSR communicated? How often? Through which channels? In hiring, introduction or PAs? How does it work? - Is CSR part of the company culture? How? - Are you involved in the formulation and implementation of CSR? How? What do you think about being involved? - Why is it important that the company takes this kind of responsibility? - Does CSR affect you when applying for jobs? - Does CSR motivate you in your work? How? Why? - Do you think about CSR in your everyday work? Is it something that you talk about internally? - Did you learn something from the company's work with CSR? Did it change your perspective on something? Did it change your behavior?

3.2. Collection of Data

The selection of cases was guided by a theoretical sampling strategy to find 'extreme' or 'deviant' cases (Miles & Huberman, 1994; Flyvbjerg, 2001), as these "often reveal more information [than typical or average cases] because they activate more actors and more basic mechanisms in the situation studied" (Flyvbjerg, 2001, p. 78). Thus, we were searching for organizations that would be most likely to have CSR integrated in the organization, so that they could serve as exemplary cases, illustrating how companies can embed CSR. Part of our strategy was to focus on Danish organizations, since the Danish institutional context is particularly conducive for well-developed CSR, but we also needed to look for particular organizations that appeared to have embedded CSR. A second element of the sampling strategy was to include variation (Miles & Huberman, 1994) on central organizational and CSR-related criteria such as company size, industry, job types, employee skill levels and CSR focus of the company. The purpose of this was to gather as much information as possible about different ways of integrating CSR in different company contexts, and to gain a better understanding of how various contextual factors shape CSR embeddedness.

In order to find exemplary cases, we searched for companies with a strong CSR reputation. We looked for nominees and winners of various CSR awards, and methodically worked through a list of all Danish members of the UNGC. We found several potential companies, including our case company Arriva Denmark through the Business Forum for Social Responsibility (VFSA). We also found several potential cases among the winners of the Danish Auditors' CSR prize for best CSR reporting. However, the two other case companies were found through personal referral and by pure coincidence. We found Sanovo through a family member working at the parent company, who told us about the 'Company Karma' philosophy at his workplace. During the manager interview at Sanovo, the Marketing Director Vicky Engsted was talking about their plans to print all company materials on sustainable paper provided by KLS PurePrint, and suggested we contacted them, as they were progressive on the sustainability agenda.

For each of the organizations identified, we methodically scanned their webpage and CSR reports looking for indicators of CSR being integrated in the organization. More specifically, we first studied CSR-related information looking for mentions of employee engagement and involvement, as well as mentions of CSR being 'integrated', 'embedded' or 'anchored' in the

business. Secondly, we looked at HR-related information, such as 'career' or 'working at…' sections on the webpage, looking for mentions of CSR or sustainability as part of the company culture and HR strategy. Finally, we scanned general information about the organization's history, values, vision, strategy and core business, looking for CSR being integrated in various aspects of the company. To our surprise, only a fraction of all the organizations identified appeared eligible based on our screening, and we ended up with a list of 28 potential organizations of which we contacted 18 (Table 2). We ended up with three case companies and two supportive cases, the selection of which was a result of a mix of our theoretical sampling strategy and pragmatism (Ghauri, 2004), since we also received many rejections and had to use the companies that agreed to participate.

Table 2:

Contacted Companies

Names of Contacted Companies	Contacted by Phone and E-mail	Company Response to Inquiry
ATP	08.10.2017	No, due to transition within the HR strategy
Maersk	10.10.2017	No, due to implementation of new strategy
Palsgaard	18.10.2017	Yes, interview with CSR manager. The HR manager said no, as she would not prioritize such an inquiry. No employee interviews.
Grundfos	18.10.2017	No, due to too many inquiries
Novo Nordisk	18.10.2017	No, never responded
Danske Spil	18.10.2017	No, due to implementation of new strategy
Carlsberg	19.10.2017	No due to lack of resources
Kromann Reumert	24.10.2017	No
Hummel	24.10.2017	No, due to implementation of new strategy
Rynkeby	25.10.2017	No, due to implementation of new strategy
Rockwool	25.10.2017	No, due to no centralized CSR function
Danfoss	25.10.2017	No
BC Hospitality Group	25.10.2017	Yes, interview with CSR manager. No employee interviews

Novozymes	26.10.2017	No
Sanovo Technology Group	26.10.2017	Yes, interviews with managers and employees
Elite Miljø	26.10.2017	No. Never responded
Arriva	26.10.2017	Yes, interviews with managers and employees
KLS PurePrint	23.11.2017	Yes, interviews with managers and employees

It was essential for our research design to explore the employee perspective, as well as the managerial strategic perspective, and our main data is therefore twofold, consisting of interviews with managers working with CSR and/or HR, and in the three main cases interviews with many employees from across the organization (Table 3). All interviews with managers were recorded and transcribed, but we chose to take notes during interviews with employees, which were not recorded to ensure an informal and safe atmosphere where they could talk more freely. For the same reason, all interviewees except managers are anonymized in the thesis. We were not obliged to sign a confidentiality contract, but our manager interviewees were sent a draft of the thesis prior to submission, so they would be able to object in case of any misquotes or confidential information. Pernille Kiær, who was no longer with Arriva at the time of submission, was also sent a draft in advance.

Our interviews were conducted differently in the three case companies, as they were arranged by the company according to their organization and preferences. With Sanovo, we first interviewed the Group HR Manager, Pia Lærke, and the Marketing Director, Vicky Engsted, for 90 min, after which Pia Lærke had set up five employee interviews of 30 min each in the same conference room. She had selected a mixed group of employees with regards to age, gender, job type and number of years in the organization in order to give us a comprehensive understanding of the company culture and the employee perspectives. Moreover, she included three employees that were particularly involved in a large CSR project in Swaziland. These interviews had the benefit of going more into depth with each employee's perspective, and ensuring a varied sample, but had the downside of including a limited number of people, as well as the risk of a sampling bias on the part of the HR Manager.

At Arriva and KLS PurePrint, manager interviews were performed in a similar way, as we had a 90 min face-to-face interview with Arriva's Diversity Manager, Pernille Kiær, and a 60 min phone interview with KLS PurePrint's Commercial Director, Kasper Larsen. Employee interviews, however, were structured differently, as they were much less formal, and they were more spontaneous and varied with regards to interview length, ranging from a few minutes to half an hour. At KLS PurePrint we were allowed to walk around on our own, interviewing various employees that had time, resulting in a total of 13 interviews with employees from all departments of the company. With Arriva we were allowed to stay in the break room of an Arriva bus station in Denmark and talk informally to bus drivers, resulting in short talks with 14 bus drivers. We also conducted longer and more formal interviews with the local station manager and the local Health, Safety and Environment (HSE) representative and union representative. While our ability to ask in-depth questions and gather all-encompassing and comparable answers was limited, this interview format allowed us to get a strong sense of the culture and atmosphere at the workplace, and a greater understanding of the employee perspective across the organization.

Table 3:

Overview of Interviewees

KLS PurePrint (11th and 12th Dec 2017)	Sanovo (16th Nov 2017)	Arriva (20th Nov 2017 and 1st Feb 2018)
Kasper Larsen, Commercial Director	Pia Lærke, Group HR Manager	Pernille Kiær, Diversity Manager
Chief Financial Officer (CFO)	Vicky Engsted, Marketing Manager	Station Manager
Bookbinder & Team Leader	Sales Engineer	Union Representative
Graphic Designer & Team Leader	Engineer in Research & Development (R&D)	Health, Safety & Environment (HSE) Representative
Accounting Assistant	Production Worker (PW) 1	Instructor and Bus Driver (IBD) 1
Logistic Manager	PW 2	IBD 2
Nordic Sales Manager	Technical Supporter	Female Bus Driver (FBD) 1
Sales Director		FBD 2

Temporary Worker		FBD 3
Bookbinder Assistant		FBD 4
Printer & Team Leader		FBD 5
Bookbinder		Male Bus Driver (MBD) 1
Intern 1		MBD 2+3+4
Intern 2		MBD 5
BC Hospitality Group **(6th Dec 2017)**	**Palsgaard** **(22nd Jan 2017)**	MBD 6
Mireille Jakobsen, Group CSR Manager	Lisa Drejer Mortensen, CSR Manager	MBD 7

During the data collection, we pursued triangulation in order to "produce a more complete, holistic and contextual portrait of the object under study" (Ghauri, 2004, p. 115) and in order to reduce interviewee and interviewer bias, by interviewing a variety of people at different levels and in different departments of the organization. Moreover, we triangulated by including secondary data from company reports, and in the case of Sanovo a performance appraisal form and employee satisfaction survey. We scanned newspaper articles and official web pages explaining why the companies were nominated for or won various awards in order to check congruence with our findings. Finally, we followed up with our manager interviewees and received positive feedback on our findings. This triangulation process was used to validate our fieldwork findings, and contribute to create a more holistic picture of the case companies. We have also scheduled a meeting with Sanovo and KLS PurePrint after submission of the thesis to present them with our findings, and discuss how they can be relevant for them and other companies.

3.3. Analyzing the Data

We adopted Miles and Huberman's (1994) Inferential Pattern Coding technique to analyze our data (Pauwels & Mathyssens, 2004). This technique was useful for grouping our raw data into meaningful units of analysis, and for analyzing the interaction between these units – within and across cases. We worked with our data in the original Danish, and only translated for the purpose of quoting or paraphrasing in the paper.[4]

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[4] Transcripts are available on request

As a first step in the analysis, we evaluated our case companies according to the criterion variable, CSR embeddedness. Although there is no established method to assess CSR embeddedness, the literature reviewed suggests that employees' and managers' affective commitment to CSR can be a good indicator of CSR embeddedness. Therefore, our assessment of CSR embeddedness in our case companies is based on observations of employee knowledge of, identification with and emotional attachment to CSR, as determinants of affective commitment. Our observations consisted of specific responses from employees and managers, but also our interpretation and general impressions from the company visits.

As a second step we identified codes through our collection of data and grouped them into larger themes that reveal the mechanisms that lead to effective CSR embeddedness. For the coding process, we made use of Nvivo coding. We identified five broad themes that consisted of a number of sub-themes, shown in Table 4. For instance, the broad theme CSR Communication included the three sub-themes 'CSR at meetings', 'Celebrating successes' and 'Visual CSR Communication'. The themes were formulated based on an in-depth analysis of the causal mechanisms first within each case and then across the different cases. We grouped data from each case into the different themes and sub-themes and made sure to adjust and add relevant themes for each single case along the way. After analyzing each case, we made a case comparison of the different themes, which turned into units of analysis.

Throughout the analysis we juxtaposed our data and extant literature, and made use of an iterative process to increase the validity of our findings by continuously comparing our empirical patterns with existing literature based research or other case studies. Based on our experience and understanding of our data, we constructed predictor variables for each theme, with a total number of eight predictor variables that appeared to be predictive of our criterion variable.

Table 4:

Themes for Criterion and Predictor Variables

Themes for Criterion and Predictor Variables						
Themes	CSR Embeddedness - Employee Perspective	CSR conceptualization	Top Management Engagement	Holistic CSR	CSR Communication	Employee Involvement
Sub-themes	- Knowledge of CSR - Support for CSR - Emotional attachment to CSR - Identification with CSR	- Types of CSR - Motivation for CSR	- The long haul - Personal drive - Sign of determination - Top management knowledge	- CSR integrated in overall strategy and all aspects of the organization - Monitoring and following up on CSR - CSR integrated in HR - From implicit to strategic CSR	- CSR at meetings - Visual CSR communication - Communicating CSR successes	- Employees kept informed - Employee inputs in the formulation of CSR strategy - Employee inputs in the implementation of CSR - Employees actively involved in executing CSR

As a third step, we identified codes that point to underlying contextual factors indirectly underpinning CSR embeddedness, and grouped them into three themes, also consisting of a number of sub-themes (Table 5). Conjoining our data with institutional theory and findings from the literature we derived eight contextual variables, accounting for the national country, industrial and organizational context. These contextual variables closely interacted with the predictor variables to produce the criterion variable. Finally, we constructed a model of CSR embeddedness including our predictor and contextual variables, and with CSR embeddedness as our criterion variable.

Table 5:

Themes for Contextual Variables

Themes for Contextual Variables			
Themes	Company Culture	Baseline Responsibility	Governmental and Industrial Support
Sub-themes	- Mutual trust - Flat hierarchy	- Compliance - Hygienic needs	- Supportive supply chain - Supportive institutional environment - CSR legislation

3.4. Limitations

The largest methodological challenge that we initially encountered concerned our own inter-pretation of the employees' perceptions of CSR. It became clear during the interview process that some employees had actively reflected on CSR in relation to their work and were able to elaborate on this connection, while others had not. The challenge for us concerned how to extract or identify information from those employees that had not considered the connection between CSR and the company culture, as our questions about CSR did not lead to meaningful responses. However, when we asked more specifically about company activities and elements of the company culture and values, almost all employees could relate to the questions and their responses often revealed indirect commitment to and knowledge about the company's CSR. This shows how intangible and tacit a concept CSR is and how difficult it is to examine in practice, particularly when the company adopts a more holistic view of CSR as not just a hand-ful of tangible philanthropic initiatives, but as an integrated part of the company culture and operations. Many of our interviewees took elements of the company's CSR for granted, expres-sing that that was just the way they expected business to be done. It also confirms the usefulness of applying qualitative methods for studying CSR in practice, especially in cases where CSR is implicit.

While all of our case companies were generous with their time and resources, there were limits to the access that we were able to gain, and our data collection process in each case was limited to one round of interviews with a limited number of people. Our data collection enabled us to collect a significant amount of quality data that led to rich findings. However, had we had un-restricted access to our case companies, there would have been opportunities for getting an even

more comprehensive and deeper understanding of the cases through several rounds of interviews and observations with a larger number of employees and managers. Finally, while our sample of case companies was diverse in terms of industry and size, we were not able to get one of the large Danish corporations such as Maersk or Novo Nordisk to participate. Including such a case could have shed light on how companies can integrate CSR in a large, hierarchical organization with more formal and bureaucratic structures, and how the collectivist Danish culture collides with the generally less collectivist culture in large MNCs.

4. Data and Analysis

In the following section we first introduce our case companies, focusing on their CSR policies and the extent to which these policies are embedded throughout the organization by evaluating employee knowledge of, identification with and emotional attachment to CSR, as determinants of affective commitment. For each case, we use tables giving an overview of employee perceptions of CSR, using observations in note form (*italics*) and direct quotes ("quotation marks"). Second, we discuss five different themes that enhance our understanding of how CSR can become internally embedded, resulting in eight predictor variables. Finally, we point to eight contextual variables that are connected to the organization, industrial and country context and which are important conditions for understanding how the predictor variables may bring about the criterion variable.

4.1. Introduction to the Case Companies – Assessment of CSR Embeddedness
4.1.1. KLS PurePrint

KLS PurePrint is a printing house currently employing 45 employees established in the late 1940s, and it was for many years run as a traditional family business in the suburbs of Copenhagen. The business approach, however, has changed significantly through the past decade by incorporating a strong focus on reducing the company's environmental footprint and merging the green agenda with the entire business model (KLS PurePrint, n.d.). According to the Commercial Director, Kasper Larsen, who had been the main driver of embedding CSR in the organization, these tremendous changes were to a large extent the result of the printing industry being under heavy pressure in recent years, as the market dropped by 50% between 2014 and 2016. Thus, today there are less than 100 printing houses in Denmark compared to 2000 prin-

ting houses a decade ago, and KLS PurePrint had to fire many colleagues just to survive. At this time, Kasper Larsen recalls, "we have been making strategies looking forward three years, well knowing that we were struggling to see how we could survive the next three months" (K. Larsen, personal communication). These industrial challenges were among the main drivers of change in KLS PurePrint, as Kasper Larsen explains:

> Every decision is kind of an all in decision, because if you got it wrong, you're finished, and if you don't do anything, you're also finished. So you're forced to make brave decisions. And I think that has helped us to be very consistent and not just run the business, because the problem with success is often to have the courage to change. (K. Larsen, personal communication)

In 2007 KLS PurePrint went from being a family business to employing a professional board increasing the strategic and tactical focus of the company. The result was a vision to become the greenest printing house in Scandinavia, which was later changed to become the greenest printing house in the World. From 2007 to 2013 the green strategy was centered on reducing the company's environmental footprint by reducing the consumption of energy, water and heating consumption and becoming CO2 neutral, a goal, which they achieved in 2009. In order to achieve this goal, the company gradually switched to only using electrical vehicles (EVs), erected a windmill to supply electricity and installed a white roof that reflected solar radiation, thereby reducing global warming. By 2013, the company had managed to reduce energy consumption by 28%, water consumption by 59% and heating consumption by 64% and had only one non-electrical vehicle, which has since been exchanged for an EV. In 2014 the green strategy penetrated the core product and encompassed the whole business model through developing 100% biodegradable printing material free from toxic materials and chemicals at the same price and quality as traditional paper. The efforts were successful; in 2015 the company launched its Pure-Print product and was Cradle to Cradle (C2C) certified (KLS PurePrint, n.d.), which at the time only one other printing house in the World had achieved. Kasper Larsen expects 70-80% of all production to consist of PurePrint products in 2019, and the goal is to reach 100% in the near future (K. Larsen, personal communication).

Though relatively new, the aggressively green strategy had already paid off. After years of lay-offs and nervousness about the future, the company expanded their customer base by 30% from

2015 to 2017, and after years of negotiation they recently acquired McDonald's, which is a highly sought after customer in the industry, and will produce all tray papers for all McDonald's restaurants in the Nordic countries. Most, if not all, of these new customer acquisitions were exclusively due to the green strategy and the C2C certification, creating opportunities for McDonald's and others to use CO2 neutral, 100% biodegradable and non-toxic paper for their own marketing purposes.

Our overall assessment is that CSR is effectively embedded in the organization. This assessment is based on the company's ambitious and committed CSR efforts and our observations of a high level of affective commitment among employees and managers (Table 6). All employees and managers interviewed had extensive knowledge about the green strategy – what it was about, why the company was active on the green agenda and how it paid off, both financially and environmentally. A few of the employees mentioned that the sustainability profile is important for choosing an employer and that it was even a significant part of the reason why they worked at KLS PurePrint. Many of the interviewees also explained how the green strategy motivated them to work harder and contribute to the CSR vision as an integrated part of their daily work. Employees recycled much more in the workplace than previously and took active part in implementing the CSR strategy. The green agenda had also affected employees' private attitudes and behavior. Kasper Larsen said that employees had applied the energy reduction principles used at work in their homes as well, and shared with their colleagues how much energy they had saved. Several interviewees stated that they were now much more aware of sustainability in their private lives, and that it had affected buying decisions on everything from hybrid cars to paper products, second-hand products and detergent.

In conclusion, based on Table 6, we observed a high degree of affective commitment to CSR, as all interviewees identified with the CSR strategy, varying from a moderate support to strong enthusiasm, and they generally felt proud about the company's green achievements and visions for the future. Additionally, many employees expressed an emotional attachment both to the organization, and to the sustainability agenda. Thus, CSR was effectively embedded in KLS PurePrint.

Table 6:

KLS PurePrint: Employees' Affective Commitment to CSR

Employee Views and Perceptions of CSR	Indicators of Affective Commitment to CSR
Knowledge and Support	
"I am very proud of it, and I know that many employees are as well, when we are talking about it" (K. Larsen, Commercial Director) *Thinks C2C is a good thing, because you need to consider the environment.* *Definitely proud, talks about it privately.* (Bookbinder & Team Leader) "It's GREAT!" *Has long focused on sustainability at home but has been feeling guilty about work, because printing is a dirty process.* *Talks about it privately and shares Facebook posts.* "We all believe in the future of the company now". (Graphic designer & Team Leader) "The green agenda is one that no one can disagree with, you can only be positively affected by this agenda". *Proud of what the workplace does, emphasizes it when talking about their job privately.* (Accounting Assistant) "I have come to acknowledge the benefits, and I now enjoy driving an EV." "If we want to successfully change the world, we need to think long term and commercially and invest in the youth." *Has always been an entrepreneur, and would not have accepted this job if he had not thought it was really exciting.* "With great power comes great responsibility". *Talks about it privately.* "I am proud of this! Now McDonald's is using C2C placemats on their trays. We made a difference!" (Nordic Sales Manager) *Is content that employees enjoy driving EVs and that EVs are becoming more widespread;* "that's what we have been saying all along". *C2C is unique and it means a lot to people.* (Sales Director) *Thinks C2C is a great idea –* "Just knowing that it is environmentally sound, that I will not get a rash from working with this." *Talks privately about PurePrint, it's quite fun.* (Temporary Worker) *Thinks printing is a dirty industry, so it is good to try and reduce it, and that it is very important to leave as small an environmental print as possible. Believes that companies that do not act responsibly should be punished.* "There are some serious chemicals in other printing houses." "I think we are all a little bit proud of this." *Tells his network that they are the greenest printing house in Scandinavia."* (Bookbinder Assistant) "It's just a new strategy, I don't know much about strategy, but it's positive that they want to make a difference". (Printer & Team Leader) (Talking about C2C) "It is good to consider the environment, everyone needs to do so." (Bookbinder) *Thinks the PurePrint concept is a good strategy, biodegradable, no chemicals etc. Good feeling, more healthy.* (Intern 1) "The tasks are no different with C2C, but the product is different, and that is a good thing. For some customers it brings value." *Mentions C2C when he talks about his job in private. Most people find it interesting* (Intern 2). "The PurePrint strategy is fantastic!" *Believes that most people think it is a good idea, but you can always find some who do not care. Has a very high sense of loyalty.* *Proud of the green agenda –* "we are one of the printing houses that survive" *Mentions McDonald's as a success story! Tells privately about eg. Treatbox, and encourages friends*	Employees' views reflect an affective commitment to the CSR agenda, as: - Employees were proud of the company's CSR and derived meaning from it - Sustainability was part of employees' personal value systems - Employees believed in and identified with the CSR vision - Employees talked about the company's CSR privately - The CSR strategy made employees feel better about their workplace and their jobs

and family to 'ask for it at the restaurant' (CFO)	
"The good thing about working here is that you can face yourself and your children" (Logistics Manager)	
Motivation and Attachment to the Organization	
(Talking about sustainability) "It is part of the reason I've been here so long – where else could I get this kind of satisfaction?" (Graphic Designer & Team Leader)	Employees' views reflect an affective commitment to the CSR agenda, as:
Finds it fun to create value for customers through sustainability. Has led to another approach to customers as they are now marketing based on environment, climate and health, and they do more research on customers' sustainability profiles. (Sales Director)	- Employees expressed an emotional attachment to the organization due to the CSR strategy
Thinks sustainability could be a parameter for choosing employer. (Temporary Worker)	- Employees were motivated to work hard and contribute to the CSR vision
"I would definitely choose the workplace that pollutes the least." (Bookbinder Assistant)	
"C2C is the reason why I started working here. I also have children, and I want to leave them with a planet. That's also the reason why we work so hard and we don't take many breaks. We work hard because there is a higher purpose – it makes us proud and I am more willing to work for it" (Logistics Manager)	
Thinks that people at work are good at recycling. Encouraged through team meetings. (Bookbinder & Team Leader)	
(When asked whether employees care about this) "Well, they will have to accept it, this is how we train people, to recycle and not throw around plastic." (Bookbinder Assistant)	
Change of Behavior	
"Many employees have embraced the agenda, especially the work to reduce energy consumption, as they have shared how much they have saved privately, because they have listened to the things we have talked about at work." (K. Larsen, Commercial Director)	Employees' views reflect an affective commitment to the CSR agenda, as:
Is thinking about buying a hybrid car, due to a combination of personal and company values (Graphic Designer & Team Leader)	- Employees changed their private mindset, behaviors and purchasing decisions in accordance with sustainability principles
"Now, I would never buy normal kitchen roll for my family. Generally I have become more environmentally conscious. The company has affected me." (Nordic Sales Manager)	- The CSR strategy had effectively aligned employee and company values
"The company has affected me personally to be more interested in sustainability." (Sales Director)	
Thinks more about sustainability privately – also because of electricity prices and considerations for the future generations. (Bookbinder Assistant)	
"Five years ago you would have never seen me in a second-hand shop, now I often go there." (CFO)	
Privately more conscious about environment, switched detergent (Logistics Manager)	

4.1.2. Sanovo Technology Group

Founded in 1961 and headquartered in Odense, Sanovo has from the beginning specialized in egg processing machinery and is today a leading producer of everything from egg handling and processing equipment to enzymes, spray drying, vaccination equipment, automation and robotics with relevance for the egg industry. The company employs 400 employees globally, 120 of

which are situated in the Headquarters (HQ) in Odense. The vast majority of the company's products are exported, and the industry in general is characterized by a small number of companies that are all members of the International Egg Foundation, who hosts conferences, through which all members of the industry know one another.

Sanovo is owned by the Thornico Group and began to work strategically with the holistic business philosophy of Company Karma, introduced by the owners in 2007. The mantra of Company Karma is 'Doing good while doing business' and the goal is a quadruple win for the benefit of business partners, customers, a life-improving cause and the company itself. Sanovo has divided the strategy into three focus areas: (1) Sustainable Growth, focusing on reducing energy consumption and environmental damage, among others through printing all company brochures on C2C certified paper from KLS PurePrint. (2) Branding & Communication, focusing on so-called Company Karma projects that are connected to the company's core competencies and strategic focus, the latest of which involved donating a complete custom designed egg boiling and cooling machine to an egg farm in Swaziland. (3) Corporate Culture, focusing on creating a culture of helpfulness, social engagement and responsible behavior through including and institutionalizing responsibility as one of four corporate values and through an online platform called Mykarma for employees to upload their stories about their volunteer work and societal engagement outside work. Every year, the Thornico group hosts an annual celebration of employees by handing out three awards for employees who strengthen the corporate culture, and initiate and engage in volunteer work. The awards include DKK 10,000 (Sanovo, n.d.-a; Sanovo, n.d.-b). In order to drive implementation, all Thornico companies appoint a number of Company Karma Officers, who in the case of Sanovo are Pia Lærke, Group HR Manager, and Vicky Engsted, Marketing Manager, and they dedicate a portion of their time to implement Company Karma in the respective companies and meet regularly with officers from sister companies to align strategies and exchange experiences.

The company's efforts of embedding the Company Karma philosophy are still in an exploratory and ongoing process. Pia Lærke and Vicky Engsted acknowledged that they were "not 100% there yet, we must be completely honest about that. We are trying, and our intentions are right, but it's a long, tough process. And ... we do not have the whole group with us" (P. Lærke, personal communication). The different CSR initiatives have mainly been centered in the Danish

HQ, for which reason the foreign subsidiaries do not share quite the same sense of ownership of the Company Karma agenda. Moreover, in terms of spreading good karma internally in the organization, the Mykarma platform has been a significant driver for sharing employees work with good causes, but the activation of the platform was initially challenging; "it took a long time until the first project was uploaded to Mykarma, but now things are taking off; 'oh, they uploaded this, then I can upload this as well'" (P. Lærke, personal communication).

Even though Sanovo has made significant progress with regards to embedding CSR internally in the organization, CSR has yet to become fully institutionalized and embraced by all employees. The employees were generally knowledgeable and identified with the Company Karma philosophy, but the extent of employee knowledge and support varied significantly for the different CSR initiatives and focus areas (Table 7). Many of the interviewees had limited knowledge about previous karma projects in Malawi and Nepal and did not feel personally connected to these projects. In contrast, all employees had extensive knowledge about the recent karma project in Swaziland and knew how it would benefit the local farmers. Many of the interviewees explicitly said that they were proud of the project in Swaziland and that it contributed to a good feeling and a feeling of acting responsibly. Some would also share information about the project on social media and with friends and family, and people were generally curious and were tracking the progress of the project. There was, however, limited knowledge about and enthusiasm for the environmental efforts; some employees did not really know what the company was doing in that area, while others expressed that they did not think the company did enough. All of our interviewees expressed a desire for Sanovo to do more CSR, in particular in terms of doing more projects like Swaziland and being more ambitious and dedicated to the environmental agenda.

Employees were actively engaged in Company Karma initiatives, as well as the Mykarma platform and the Karma awards. These were a conversational topic at work for many people, and made them feel appreciated and valued. For example, two of our interviewees had uploaded projects to Mykarma; One used a bicycle rickshaw to give elderly citizens from a local nursing home the chance to get out for a bike ride a couple of times a month, and another made home-made teddy bears for kids in emergency rooms. Three of our interviewees helped build the machine and two of them travelled to Swaziland to help install the machine and train the locals

in using it. Finally, one collected money for the Red Cross as part of a Karma project and wrote the manual for the machine. The employee engagement in Company Karma also translated into motivation at work; one interviewee explicitly stated that it was a motivator to go the extra mile, and another talked about the importance of not just working for your salary, but for a higher cause, underscoring the significance of ideological needs (Sales Engineer and PW 2, personal communication). Overall, it was evident that employees cared about their company's CSR, and were motivated and committed to contribute to Company Karma.

Thus, in the case of Sanovo, as demonstrated in Table 7, CSR was generally well embedded in the company culture through the different karma awards and Mykarma platform. Employees generally identified with the values of Company Karma and expressed an emotional attachment to the culture of voluntary engagement, signifying affective commitment to CSR. Other aspects of the CSR strategy, however, were more fragmented and less integrated. Although the Swaziland project was an immense success in terms of generating employee affective commitment, employees did not identify with previous Karma projects, which had been decoupled from the organization. Furthermore, many employees pointed to the fragmented and inconsistent efforts to embed CSR in the environmental area, signalling insufficient organizational commitment to environmental sustainability. In conclusion, Sanovo had come a long way in embedding CSR, and employees were affectively committed to many of the CSR initiatives. At the same time, however, they were struggling to connect with the overall CSR vision, as it was rather fragmented, and some elements were more effectively embedded than others.

Table 7:

Sanovo: Employees' Affective Commitment to CSR

Employee views and perceptions of CSR	Indicators of Affective Commitment to CSR
Knowledge and Support	
"Most people like to be proud of what they do, and this right here, we have created this together (the Swaziland project), and that is something to be proud of." (P. Lærke, HR Director) "he [an employee] has been sharing this all over the social media, and 'look, here we are building the machine', and 'it's going down there to help with this', you know…. And that's because you're proud of it, otherwise you wouldn't share it with family and friends." (V. Engsted, Marketing Director) "With the earlier projects, no one came to me and asked 'how is it going in Malawi?' Are we getting any news from there soon?' But if I don't deliver any news on what is going on down here [in Swaziland], some people would definitely come and ask 'how is it going down there, has it been shut down or what is happening?' Because people are interested in it in a different way." (V. Engsted, Marketing Director) "Karma awards make you feel valued, which makes you feel more loyal. You are celebrated, and it's a great place to be and it's a special place to be. It's great to be a part of such a culture, and you're proud because you feel involved." (Sales Engineer) "I was a little skeptical of Company Karma in the beginning, but I have come to appreciate it a lot, especially the Swaziland project." *Feels proud of what they did and still tracks progress of the project. Does not know that much about Mykarma, but is growing a moustache as part of a movember karma project, and participated in the karma award conference* (PW 1) (Talking about Swaziland) "It's great that we take that responsibility" (Technical supporter) *Thinks environmental initiatives contribute somewhat to a good feeling, but not significantly* (Technical Supporter) (Talking about Swaziland) "You can see that the project has made a difference for some people." *Proud and talks about it privately.* (PW 2) *Thinks the Swaziland project made a lot of sense rather than just donating money, and it is connected to the business. Followed the project due to involvement. Thinks the personal contribution makes a huge difference.* "Company Karma is a little fluffy, but I think it means a lot." (Engineer in R&D) "The buddhas are a conversational topic and a great token of appreciation." (Engineer in R&D)	Employees' views reflect an affective commitment to the CSR agenda, as: - Employees were proud of the company's CSR and derived meaning from it - Employees talked about the company's CSR privately - The CSR strategy made employees feel better about their workplace and their jobs
Active Engagement	
(Talking about building the machine) "It's always nice to do good things and this was just my small contribution." (PW 2) "It was a fun experience and I feel lucky that I was able to go to Swaziland." (PW 1) "I unconditionally said yes to go to Swaziland." (Technical Supporter) "I would also engage in other karma projects." (Sales Engineer) "I also collected money for the Red Cross as a part of Company Karma, and that was fun. It's nice with awards for voluntary work, but I would have done it anyway." *Also wrote the manual*	Employees' views reflect an affective commitment to the CSR agenda, as: - Employees were motivated to contribute to CSR

for the Swaziland machine. (Engineer in R&D) "My colleagues were handing out flyers about donations to Nepal. I don't think that would have happened at my old workplace." (Engineer in R&D) *The Technical Supporter and the Sales Engineer both uploaded projects to Mykarma, volunteering as a rickshaw driver for the elderly, and making homemade teddy bears for sick children, respectively.*	
Motivation	
"Company Karma can be a motivator to go the extra mile, because it unites us and 'it is our company', and we feel valued." *Won a karma award.* (Sales Engineer) "Company Karma expands our horizon, so we don't just work for our salary." (PW 2)	Employees' views reflect an affective commitment to the CSR agenda, as: - CSR motivated employees in their work
Employee Desire for more Action	
(After a meeting where they presented the switch to PurePrint paper) "Several people came up to me and Pia [Lærke] afterwards and said 'can't we do something about trash recycling? I think we spend too much paper, can't we do something differently?'" (V. Engsted, Marketing Director) "I would like to have better trash recycling and more focus on avoiding products with microplastic." (PW 2) (Talking about Swaziland) *Would appreciate more of the same kind of project.* (PW 1) (Talking about Swaziland) "It would be great with more projects." (Technical Supporter) "Some things are being done with regards to the environment, but we don't talk so much about it, and there are not that many concrete goals. It's great that we switched to LED lighting, but what about all our energy demanding machines, both here and abroad?" (Engineer in R&D)	Employees' views reflect an incomplete organizational commitment to CSR, as: - Environmental efforts were not entirely consistent and holistic But reflect an affective commitment to CSR among employees, as: - Employees were optimistic and desired more action

4.1.3. Arriva

Arriva is the largest bus operator and the second largest train operator in Denmark, where it has operated since 1997 when the British company acquired the Danish Unibus, and they also operate electric city cars as part of the public transportation network and the harbor buses that sail in the channels of Copenhagen. Arriva employs around 4,200 people in Denmark, of which around 3,500 are bus drivers. The company has expanded to most European countries during the past two decades, and was in 2010 acquired by Deutsche Bahn, who is now the ultimate owner of the Arriva Group. The industry is unusual, because the customer base consists exclusively of public authorities (mainly municipalities in Denmark) that put bus routes out to tender for the transportation providers, and then pick the best offer. A peculiar result of this system is that when a transportation provider loses a bus route, the bus drivers driving it are transferred to the provider that wins it and thus switch employer.

Arriva's CSR strategy is centered around diversity with a focus on creating employment for marginalized or disadvantaged groups such as ethnic minorities, women, senior citizens and refugees, and as a result there are 87 different nationalities working at Arriva. Diversity and CSR is integrated in the HR strategy and thus situated in HR, where Pernille Kiær in her function as Diversity Manager had been responsible for the agenda. The CSR strategy is primarily built around the need to tap into unexploited labor pools to accommodate future needs for bus drivers, as Pernille Kiær explains: "It is simply about the business and I think originally it started because we were having difficulties getting enough employees. Then you have to start looking at other groups of employees" (P. Kiær, personal communication). However, Arriva's work with diversity and integration of marginalized groups in the labor market also emerged from a wish to solve some societal challenges:

> I could just see that there are not that many companies that do something for the ethnic minority women, and it is such an underutilized resource in society ... It is the most difficult group to integrate in the labor market ... but I just think that 'if *we* do not do anything…', so I really think we should step up in this area, and that is what we have done. (P. Kiær, personal communication)

As a result, the company launched their 'Women behind the wheel' initiative a few years ago, in which they collaborated with the municipality of Copenhagen to find ethnic minority women that were unable to get into the job market, and to train and employ them as bus drivers in Arriva (Arriva, 2014). For their work with diversity and labor market integration, they have won several awards, including the CSR People Prize in 2014 and the CSR Diversity Prize in 2013 (Arriva, n.d.).

Similarly, they have a special entry program for a certain number of refugees. To accommodate a diverse group of employees, Arriva cultivates a culture of tolerance where differences are accepted and valued. They focus on caring for their employees through senior programs allowing employees to reduce working hours per week while maintaining full pension and through improving employee health with a health bus that visits the stations where employees can get a health check, and with various offers such as programs to quit smoking, and sleep training courses. Finally, they work to reduce their environmental impact through electric city cars, buses running on biogas, and a GreenBox installed in all buses, which collects detailed

data on driving patterns and fuel consumption. The data is then used to train bus drivers on how to drive more fuel-efficiently, and the bus stations have scoreboards and symbolic prizes for the most fuel-efficient drivers (Arriva, n.d.; Arriva, 2014).

Our interviews at an Arriva bus station surprisingly demonstrated a remarkable lack of CSR embeddedness internally in the organization. Although there were indicators of some knowledge about and support for CSR, we mostly encountered a lack thereof, and we detected only few signs of affective commitment to CSR from our employee interviews (Table 8*)*. Most bus drivers knew nothing or little about the company's strategic work with CSR and diversity initiatives; when we asked about Arriva's diversity strategy and initiatives, they began talking about their own personal beliefs and views on diversity in general, and they did not seem to be aware of diversity as a strategic dimension in Arriva. A few people even explicitly said that they had never heard of concrete diversity initiatives such as 'Women behind the wheel' and refugee programs. Most of the interviewees were not interested in the GreenBox, as they were mostly just focused on driving safely and smoothly, and they did not use the health bus due to a lack of spare time or interest. Many of them were skeptical or outright mistrustful of the senior management and their commitment to CSR. For instance, there was a perception among some interviewees that recruitment of refugees and disadvantaged groups was just a way to get cheap labor. Thus, they felt that senior management was only interested in cutting down on employee-related expenses and would use CSR as a legitimate way of doing so, which led to an atmosphere of anger and frustration.

While employees were generally critical of Arriva's CSR efforts, some did acknowledge Arriva's good intentions and thought positively of Arriva addressing societal issues. For instance, a bus driver that had a criminal record was thankful for Arriva giving him a chance and had a general impression of Arriva as a company that does what it can to help. Others agreed that Arriva does a lot of good things by taking in trainees, getting the health bus to come and being flexible with working hours for single parents. Finally, while most bus drivers said that they were not interested in the GreenBox, the local manager at the station was positive about the improved driving behavior due to the GreenBox and asserted that the bus drivers probably care more about it than they would like to admit. However, most of the positive responses were not related to Arriva's strategic CSR and were attributable to the local station

manager and HSE and employee representatives, who were well liked and who worked hard to ensure good employee conditions and satisfy the bus drivers' various needs. It should also be noted that Pernille Kiær emphasized how many new employees at the HQ in Kastrup were enthusiastic about the CSR and diversity profile, pointing to a potential chasm between HQ and the bus drivers. In conclusion, based on Table 8, we assess that CSR was not embedded at Arriva, as employees were not affectively committed to CSR.

Table 8:

Arriva: Employees' Affective Commitment to CSR

Employee Views and Perceptions of CSR	Indicators of Affective Commitment to CSR
Knowledge and Support	
"I know about 'Women behind the wheel' and refugee recruitment through posters." (MBD 6) (Talking about health initiatives) "It's a good thing they do it, because our diet is unhealthy." (HSE Representative) (Talking about diversity) "It's nice that Arriva contributes to addressing societal issues. I like to help people." (Station Manager) "I generally have an understanding that Arriva helps where they can and take care of the weak. Like myself; I have a criminal record, but Arriva gave me a chance. I had given up trying to find a job, because everyone else turned me down immediately." (MBD 6) "It's really good that Arriva does so many things for everyone, we also take trainees. The very first trainee still works here, and he has really been working hard." (IBD 2) "I am certain that GreenBox has changed driving behaviors, that there are fewer falling accidents, that the passengers can feel it, and that the drivers care about it – although they do not always want to admit that they do." (Station Manager) *Thinks it is great that Arriva gets the health bus to come, and tells his co-workers about it when it is coming.* (IBD 2) Pernille Kiær claims that employees are proud about Arriva's CSR engagement by giving two examples: ● "A recently hired CFO said that she emphasizes CSR and diversity at Arriva when she is at family dinners etc. and she thinks it is great to be able to say 'we do this! That's really great to be part of a place where we do something else, where we do something for society." ● "we just recruited a new HR Business Partner, and actually many of the people we recruit here say – they read about diversity as one of the first things when they are researching about us, just like you did, and then they say; 'it's so cool that you do all of these things on diversity, 87 different nationalities, that's so cool'. And a lot of people bring this up, and it's a real plus."	The views of a few employees reflect some degree of affective commitment to the CSR agenda, as: - A few employees perceived Arriva as a responsible and helpful company - A few employees appreciated Arriva's CSR efforts - Pernille Kiær expressed that employees were proud about Arriva's CSR engagement
Lack of Knowledge and Support	

(When asked about 'Women behind the wheel' and refugee initiatives) "I never heard about it." (MBD 8) *Several employees had never heard about 'Women behind the wheel',, refugee initiatives or the awards associated with GreenBox rankings* *FBD 1 and FBD 2 did not know anything about Arriva's diversity strategy, and were not interested in GreenBox.* (Talking about GreenBox) "I don't give a damn how many litres of fuel they use, as long as they drive safely." (HSE Representative) (Talking about GreenBox) "The most important thing is that the passengers are satisfied with my driving, and I believe that they are." (FBD 2) "They have some nice big visions and all their papers and awards, but.... recruitment is just about getting cheap labor. They don't give a damn about their employees." (When asked about 'Women behind the wheel' and refugee initiatives) "That's a disgrace, because they do the same work as I do for a third of what I earn. That's not a way to treat people." (IBD 1) (Talking about Arriva's CSR policies) "Nice words, but they should treat people fairly and decently." (FBD 3) "I don't have time to go to the health bus, when I am off work I have to go home to my children." (FBD 2) *HSE Representative and the Union Representative stated that they did not use the health bus.*	Most employees' views reflect a lack of affective commitment to the CSR agenda, as: - Many employees had never heard about or expressed a disinterest in the company's CSR strategy and activities - Many employees were mistrustful of management's intentions with CSR initiatives

4.1.4. BC Hospitality Group

BC Hospitality Group is rooted in the Bella Center exhibition and congress centre opened in 1964 in Copenhagen, and was established in its current form in 2014 through several organizations merging together under the name BC Hospitality Group. The merger included one of the world's most sustainable hotels, the Crowne Plaza Copenhagen Towers. Today, the Group is one of the market leaders in Northern Europe, comprising several hotels, conference centres, offices, showrooms and event venues, and employs around 2,000 people, of which around 750 are permanent employees.

The company espouses a holistic 360° approach to sustainability, which it calls 'Responsible Hospitality', and commits to this approach as a key element of its business strategy. Environmental sustainability is at the heart of Responsible Hospitality; the Crowne Plaza Copenhagen Towers has the only water-based cooling and heating system in Denmark, which allows it to reduce energy consumption by 70% compared to similar hotels, and has solar panels covering the surface of the building. Moreover, there is a strong focus on general energy reduction and improved waste management (BC Hospitality Group, n.d.). While climate and the environment is pivotal to Responsible Hospitality, the CSR manager Mireille Jakobsen emphasized how CSR is not only about environment but is "a part of everything we do. That it's not just like 'oh, we

do CSR by the way', but that it's just a natural part of the things we are working with every day, that these things are important to us" (M. Jakobsen, personal communication). To that end, the company works to integrate marginalized groups and people outside the job market through a refugee job academy, ensure responsible procurement, increase the share of organic food and high animal welfare standards, ensure a great and safe place to work for all, and facilitate employee voluntarism for social projects such as packing Christmas presents for disadvantaged families (BC Hospitality Group, n.d.; BC Hospitality Group, 2018).

The extent to which CSR is embedded internally in the organization, that is to which the employees are affectively committed to the CSR strategy, is difficult to gauge, as we were not able to interview employees. Mireille Jakobsen estimates that "95% of people are super enthusiastic and excited and just really happy that something is happening, and they have ideas and want to share their own experience of how things happened" (M. Jakobsen, personal communication). She also emphasizes how many employees signed up for voluntary activities – even more than they need – and when asked whether the company does enough in terms of social responsibility in a Great Place to Work survey, employees gave BC Hospitality Group a high score[5]. Moreover, she asserted that employees do change behaviors according to the CSR strategy; the company saved hundreds of thousands of DKK in electricity costs just from employees changing behaviors, chefs are engaged in reducing food waste and compete on who can save the most, and she gives an example from their refugee mentoring program of an employee,

> who was annoyed that he had to mentor and train a refugee, he did not want to do that. But after a month, I think, this employee has just turned into a whole new person, and he has really fought for this refugee, he went to the municipal office with him and helped him out. (M. Jakobsen, personal communication).

Thus, our interview with Mireille Jakobsen suggests that CSR is embedded in the organization, but this view could also be biased, and our data is not sufficient to arrive at any reliable assessment of CSR embeddedness.

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[5] We were not granted access to the Great Place to Work survey, as it was meant for internal use only.

4.1.5. Palsgaard

Palsgaard produces emulsifiers and stabilizers for the global food industry and was founded in 1908 by Einar Viggo Schou, who 9 years later invented the world's first commercial emulsifier. The company is present in over 100 countries globally and in 2017 employed 495 people world-wide. The company emphasizes how it was founded on a philosophy of loyalty, commitment and responsibility, long before the concept of CSR was invented, which had been central to the company culture from the beginning and remains a part of the corporate DNA. According to Palsgaard, their responsibility has fostered a culture of 'Heart Working People' who genuinely care about their work, and has actively contributed to employees staying with the company for decades. The company's current CSR strategy revolves around its ambition to achieve complete CO_2 neutrality group-wide by 2020 – a goal which has already been met for the Danish and Mexican facilities – and its efforts to increase the share of RSPO[6]-certified palm oil in their production (Palsgaard, 2018). Moreover, as the CSR manager, Lisa Drejer Mortensen explains,

> when it comes to our employees, we help as broadly as possible. When employees are no longer able to carry out their original jobs, we adapt the jobs, we try to get people back. It is extremely rare that we dismiss employees because they have been sick. Instead we try to get people back and then we adapt their jobs or move them to a different function, so that you can get back to the workplace and continue your tasks and the social relations you have with your colleagues. This is something that is really important to us. (L.D. Mortensen, personal communication)

In general, employees are at the heart of the company's CSR; apart from the above-average global provision of personnel goods, including health insurance, life insurance and dental benefits, the company hosted a health day in Mexico where employees could bring their families and get checked by a doctor, and offered vaccines to employees and their families after the outbreak of a dangerous flu in the area (Palsgaard, n.d.)

As with BC Hospitality Group, our data do not permit an assessment of CSR embeddedness and employees' affective commitment to CSR in Palsgaard. Lisa Drejer Mortensen is in regular contact with all departments, talking about CSR and in particular sustainable palm oil, and she

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[6] Roundtable on Sustainable Palm Oil

asserts that employees are engaged in CSR and that they view Palsgaard as a responsible company. This perception is also reflected in the 'Heart Working People' terminology; that employees genuinely care and are engaged in their job. Thus, while there are some indicators of successful CSR integration, it was not possible to determine whether these indicators reflect reality or merely a managerial bias.

4.2. Predictor Variables

In the previous section we introduced the different case companies and assessed the extent to which CSR was embedded and employees were affectively committed to CSR in each organization, by looking at employee knowledge of, identification with and emotional attachment to CSR. In the following, we identify eight predictor variables through the analysis of five different themes to explore what mechanisms are at work when CSR is embedded internally in the organization. Throughout the different themes, we generally start out emphasizing the case of KLS PurePrint as our most exemplary case, then Sanovo and finally Arriva, which primarily supports the findings through a negative example. BC Hospitality and Palsgaard are solely referred to in the themes where they contribute to an enhanced insight.

4.2.1. CSR Conceptualization

Based on the literature review in section 2.1., we formulated a conceptualization of CSR that accounts for both negative and positive duties and that is fundamental for embedding CSR. Throughout the cases, it was evident that CSR – in congruence with this conceptualization – did go beyond a compliance-based approach to include negative and positive responsibilities through ambitious visions that actively worked towards the fulfillment of the SDGs. As examples of negative duties, Palsgaard worked to increase the share of RSPO-certified palm oil in order to reduce their negative impact on human rights and the local environment, and KLS PurePrint eliminated toxic chemicals entirely from their products in order to avoid negative environmental and health impacts. Generally, though, our case companies' CSR strategies primarily focused on discharging positive duties through combating climate change, fostering a culture of social engagement, and diversity and tolerance, supporting impoverished communities, and assisting the labor market integration of marginalized groups.

The emphasis on contributing actively and positively to societal goals was most pronounced in KLS PurePrint, in which the focus on environmental sustainability was omnipresent. Kasper Larsen argued that

> fundamentally, you have to believe that sustainability is not just something that you do when you feel like you have the time and want to do it, or can afford it. Sustainability needs to be the focal point, and you have to believe that that is what makes a difference ... you have to do it wholeheartedly if you want to do it, and I also think that one of the most important points is that you need to accept that you cannot calculate everything. I am an accountant, and I love Excel, but you cannot put everything into an Excel sheet, sometimes you need to have the courage to have an opinion and a belief about what is the right thing to do. (K. Larsen, personal communication)

KLS PurePrint's CSR approach strongly signals that the company recognizes its moral responsibility to contribute to society and more specifically the SDGs, and that it intends to meet these obligations, even though it may not always be easy or profitable. Interestingly, it also challenges more traditional views of CSR, as epitomized in Carroll's (1991) definition of CSR, which advocates attending to the company's economic responsibilities – that is 'be profitable' – before all else.

All of our case companies directly referred to the SDGs and linked many of their CSR initiatives to specific SDGs. Both Pernille Kiær (Arriva) and Kasper Larsen (KLS PurePrint) emphasized how the SDGs constitute an effective communicative tool, because it represents a common frame of reference. This makes it easier to communicate about CSR initiatives and use CSR in marketing strategies. Pernille Kiær encouraged municipalities to include the SDGs in tenders, and Kasper Larsen explained how they had identified three SDGs that companies would support by switching to PurePrint, which they actively used as marketing in their communication with customers. Thus, our case companies perceived the SDGs as an active contributor to driving their work with CSR forward.

Formulating an inspiring CSR vision and ambitious CSR policies that strive for an active positive contribution is vital for embedding CSR. Both the literature on ideological needs and our data show that employees do care about doing something meaningful and being a part of an

organization that creates a positive change. Across our case companies employees widely agreed that companies should engage in responsible behavior by discharging positive duties. Sanovo employees emphasized how they were engaged in the Swaziland project, because they could see how it created a positive and meaningful impact for a specific group of people, KLS PurePrint employees were enthusiastic about all the ways in which their company's actions contributed to combating climate change, and the few Arriva employees that were positive about the company's CSR, expressed their appreciation that Arriva "helps where they can and take care of the weak" (MBD 6, personal communication) and "does so many things for everyone" (IBD 2, personal communication).

A compliance-driven approach, on the other hand – much like fulfilling hygienic needs – did not contribute to a strong employee commitment or engagement in terms of CSR. Instead, compliance mostly contributed to employee satisfaction, but did not on its own foster commitment to CSR. This was demonstrated in our case companies, where none of the employees even mentioned their employer's high standards with regards to working conditions, generally responsible sourcing or zero tolerance on corruption and human rights abuses. Compliance is crucial, but employees appear to only notice when it is not adequate. Thus for CSR to be embedded it is important for companies to proactively discharge both positive and negative duties, leading us to the first predictor variable:

Predictor Variable 1: Companies should formulate ambitious CSR visions and CSR policies that include both negative and positive duties in contributing to the SDGs.

4.2.2. Top Management Engagement

Our data strongly suggest that CSR embeddedness is highly contingent on the personal and professional dedication and engagement of the people owning and leading the organization. At KLS PurePrint, in particular, the strong drive of Kasper Larsen and the entire top management constituted the bedrock of CSR embeddedness. Several employees described the top management as being concerned about the environment and dedicated to doing something about it. This dedication was described as contagious and motivating for all employees to care about the environment and the green agenda. The Chief Executive Officer (CEO) acted as a role model by being one of the first to purchase an EV for personal use, which he also used to drive to work.

The strong sign of commitment resonated through the organization, as EVs at the time were at an early developmental stage, and driving one was a compromise on design, speed and general convenience, making his commute more time consuming.

Moreover, it was evident that the top management engagement rested on a profound understanding of and insight into the issue of climate change and a desire to know more. As Kasper Larsen recalls,

> we were talking to our advertising agent about making a campaign about becoming the greenest printing house in Scandinavia, and he didn't believe it came from the heart. So he found a gigantic piece of work of 400 pages, a UN climate report with comments by some English professor, and so he threw that book on the table, and told me to go home and read what this was all about, and only when I understood what it was about would he do our campaign. So I sat at home reading about the topic for three months, and I realized that this climate change issue is serious. (K. Larsen, personal communication)

This was a turning point for the company as they gained a substantial insight into the climate change issue and subsequently a strong personal conviction and the capacity to take meaningful action.

The engagement stretched beyond the boundaries of the company, as Kasper Larsen spent time on the Advisory Board for the UN Development Program's SDG Accelerator, and on the founding board in Væksthus Hovedstaden, advising small and medium-sized enterprises on how to switch to green and sustainable strategies. Kasper Larsen also promised employees to work persistently towards an establishment of bike lanes to the company premises and together with other organizations in the area had worked hard during the last two years to convince the municipality to establish bike lanes.

At Sanovo, the strong commitment and engagement of the Thornico parent company and its owners – particularly the personal engagement of Christian Stadil – have been central to getting CSR embedded. Stadil has co-developed the Company Karma philosophy, and it has been his trademark and business philosophy for many years (Hildebrandt & Stadil, 2007). This contributes to a sense that it is not just a temporary business strategy, but that it is anchored in personal conviction, and that it is institutionalized as a guiding principle for how to do business.

Some of our interviewees expressed admiration for Stadil and the owner group, emphasizing that they are unorthodox, genuine and that they were not just profit makers but that they were willing to invest in people.

The top management engagement at KLS PurePrint and Sanovo stand in contrast to Arriva, where top management was highly attentive to CSR and provided moral support for it, but did not take initiative and display strong leadership and was not willing or able to spare the necessary resources. Pernille Kiær and the Station Manager both asserted that the CEO together with the top management did support and spend significant time on the diversity agenda, as it was considered part of the company's DNA. Pernille Kiær made a genuine effort and put tremendous work into changing the conditions for refugees, minority women and the employees in general in a positive direction. She especially focused on her efforts to get the different CSR initiatives incorporated into tenders, so that the industry would avoid a race to the bottom in terms of working conditions. However, Arriva had recently cut significantly in their CSR activities, as they had had to shut down a two-day diversity course for the 45 top managers and the diversity board, which featured broad employee representation. This was not because they did not bring value – indeed Pernille Kiær was hopeful that they might be able to do similar things in the future – but because they were too expensive. According to several employees, the focus on cost reductions was also manifested in Arriva's recent decision to lay off central CSR personnel including the Diversity Manager that we interviewed, Pernille Kiær, and a Health Consultant, whose full time occupation had been to attend to employee health.

Thus, the financial support for CSR seemed to be limited and lack top management support. Although Arriva was indeed challenged by operating losses in 2016 and 2017 (Arriva, 2018), the lack of financial support for CSR and employee-centered initiatives echoed throughout the organization as the majority of interviewees believed that Arriva's cost reductions were motivated by a desire to maximize profits for the owners, Deutsche Bahn.

> Arriva has good intentions, but we don't have a business in 2020, if we don't cut to the bone ... Pernille [Kiær] did a lot of initiatives, and a lot of work has been done to win awards and get happy employees, which was supposed to translate into higher earnings, but it hasn't worked, so it's been cut now. We don't win the tenders, if we spend too much money on this. (Station Manager, personal communication)

> Pernille [Kiær] and [the health consultant] have fought hard, but when they have to save money, who gets cut? Not the math guys, it's the soft functions. Pernille and [the health consultant] had some functions that the other companies don't. They are easier to spare. It's not because Arriva doesn't generate profits, but maybe they promised Deutsche Bahn a better return. (HSE Representative and Union Representative, personal communication)

> The top management is not interested in improving our working conditions, because they only think about money. (FBD 4, personal communication)

Throughout the interviews, there was a perception that Arriva's appreciation of CSR was determined by the ability to generate profit from the CSR initiatives. This indicates an instrumental view of CSR as only being valuable insofar as it is good business, not valuable as an end in itself, a view that is fundamentally incompatible with CSR embeddedness.

Palsgaard is an interesting company in terms of ownership, because the company is owned by a non-profit foundation, the Schou Foundation, whose overarching mission relates to the preservation and development of the Palsgaard estate, as well as a set of values relating to responsibility and social commitments. According to the company, these values mean that Palsgaard is "not driven purely for profit, but for the betterment of its product area, for the good of its employees and for the benefit of the world at large", and that the management is "free from the influence of the stock market to make decisions that lead to long-term improvements rather than short-term gains" (Palsgaard, n.d.). To the extent that this statement is accurate, it suggests a sincere and dedicated approach to CSR that could have the potential to engage employees.

Our findings indicate that the type of ownership may have great significance for its engagement and the resulting embeddedness of CSR. 82% of KLS PurePrint's ownership remains with the Larsen family (K. Larsen, personal communication) who has a particular set of values associated with the company, Sanovo's owners are untraditional, basing their business model on a philosophy inspired by Buddhism and karma, and Palsgaard is owned by the non-profit Schou Foundation, which is based on social values and goals and a long-term perspective. One of our interviewees at Sanovo said that it was important to her that the owners of the company cared about the future of the company, and were not just profit makers – in contrast to earlier experi-

ences working for companies owned by capital funds that cut down on Research and Development (R&D) because of shortsighted profit motives (Engineer in R&D, personal communication). While our data show that the ultimate owners of KLS PurePrint and Sanovo were highly engaged in CSR, Arriva was owned by a private company, Deutsche Bahn, who was perceived not to support Arriva's work with diversity and minority people in Denmark, and as being mainly interested in getting a return on their investment.

The significance of top management engagement in CSR was recognized at the management level – both Kasper Larsen (KLS PurePrint) and Mireille Jakobsen (BCHG) believed that senior management dedication to CSR is one of the most dominant predictors of success with CSR strategy. This requires that they are knowledgeable on the agenda, that they have personal beliefs and aspirations that are not based on profit motives but on higher ideals about the company making a difference in the world, and that they do not compromise on their CSR values. Especially the case of KLS PurePrint demonstrated top management dedication, as they had acquired a deep understanding of the climate change, which guided their business decisions and actions, but it was also evident in Sanovo, where the ultimate owners had strong personal beliefs and a higher purpose. The case of Arriva supports the importance of top management engagement, as the company's CSR was mostly perceived as hot air due to a lack of higher-level commitment to the CSR agenda.

Although some scholars do argue that top management should be dedicated and engaged in order to embed CSR, the importance of top management sincerely wishing to do good and 'actually caring' about their CSR is underappreciated in extant CSR-HRM literature. Our data contribute empirical evidence that demonstrates the potential for a strong top management dedication to foster affective commitment. Even though it can be challenging to conceptualize such an emic account – related to subjective feeling and emotions – the concept of authenticity is worth considering. Authenticity has been utilized in industrial relations literature and theology (Tackney, 2018; Tackney and Shah, 2015) and Golomb's (1995) and Lonergan's (1988) writings on authenticity offer a theoretically sound opportunity to encapsulate a genuine and sincere CSR approach that is worth considering for successful CSR embeddedness. According to Golomb (1995), "authenticity denotes, among other things, a state of integrity between the innermost self and its external manifestations, whatever their form and content" (p. 79). In a

CSR context, there needs to be congruence between what the company desires to do, and what the company actually does. Bridging the gap between desire and action requires an unrestricted intention and desire to know, meaning that authenticity requires genuinely striving for objective knowledge, in this case about how best to effectuate CSR visions (Lonergan, 1988; Coghlan, 2008). Thus, a company's ambitious CSR visions should be reflected in the desire and passion of the owners and top management, and in the company's concrete actions to achieve the CSR vision through effective action everywhere in the company. This leads us to the following predictor variable.

Predictor Variable 2: Top management and owners should be authentically engaged, knowledgeable and committed to CSR.

4.2.3. Holistic Approach to CSR

Across all of our cases, it was evident that employee's affective commitment to CSR was highly contingent on CSR being perceived as meaningful and prioritized by the company. Such a perception requires that CSR is not just an instrument for profitability, but translates into a commitment to effective actions to do good based on the company's core business strategy and competencies. The commitment to CSR was especially strong in KLS PurePrint, where sustainability had been used as the gearing stick and in many cases overruled financially rational options and immediate business interests:

> The electrical van is a good example, because at the time we needed some machinery in the production but decided instead to invest in an electrical van as the first company in Denmark. That was fundamentally completely idiotic. It made no economic sense. It was a very bad investment on paper. But we also thought that someone needed to take responsibility for this agenda and get some experience. (K. Larsen, personal communication)

In KLS PurePrint, the determination to act green provided a strong sense of direction and persistence, and made it clear to managers and employees that acting responsibly was central to their business model. This determination was important for fostering affective employee commitment; as Kasper Larsen recalls: "I think the employees wanted to see if this was something that we really meant, or just an ephemeral idea ... They were a bit skeptical in the beginning, but

then they realized that we really did mean it" (K. Larsen, personal communication). Elements of such a determination to do what they believed in, rather than what was most profitable, could also be found in Palsgaard's determination to source RSPO certified palm oil; as the CSR Manager Lisa Drejer Mortensen explains,

> it is one of the most important raw materials for us and at the same time the palm oil industry is heavily criticized. But we have decided that we want to use certified sustainable palm oil, because it supports fighting some of the challenges associated with the production of palm oil ... The food industry's demand is not sufficient for us to break even on the purchase of sustainable palm oil, but we believe that it is the right thing to do, so we keep on doing it, and we hope to inspire our customers to do the same. (L.D. Mortensen, personal communication)

A related key element of integrating the CSR strategy in KLS PurePrint was to consider all areas of the business, and ensure that CSR was all-encompassing and part of everything the company did. In alignment with extant literature on how to embed CSR, this included connecting CSR to the core business and key activities of the firm. For KLS PurePrint, launching the PurePrint product was a milestone in achieving CSR embeddedness:

> I would say the big moment for us when we cracked the code that was PurePrint. Because until then it had kind of been a strategy where you had the product, and then you had an environment and climate strategy, but when we developed PurePrint, the strategy became part of the product, and the product became a part of the strategy. We couldn't really separate those things anymore. And this was where things really took off, because it melted completely together, it became so integrated that I cannot say what our sustainability strategy is – I can tell you what our company strategy is, and that is founded in sustainability and circular economy. And I think that's what others sometimes do wrong; you do a little on sustainability, but basically do what you use to do with the product and it's.... such an approach is becoming outdated, you have to work deeply within the product and product characteristics if you want to become actively involved in this agenda. (K. Larsen, personal communication)

It was evident that KLS PurePrint's green strategy had implications for everything the company was doing; it enhanced the focus on energy consumption, changed product characteristics and production processes, affected the marketing strategy to focus more on values than specifications, instigated collaborations with suppliers and another printing house, and it pervaded the way they managed their employees. As an example, responsibility was integrated in recruitment for those that have customer contact – mainly the sales people – to ensure embeddedness of CSR in the company culture and business. Kasper Larsen mentioned an applicant for a sales position, who was highly qualified and supportive of the strategy, but who was not willing to drive an EV. Thus, he was not hired, as he was not 'willing to go the whole way', as Kasper Larsen explains:

> It is important to us that those who are out talking to customers know what we are talking about. Some of the sales people [driving EVs] have at times been looking at the battery level, thinking 'I've got 10 km left, I can make it'. This gives credibility and another insight, because to us it is not only about marketing – personal transportation is one of the biggest challenges we are facing in terms of climate, and the solution is electrical cars ... we are not just talking about things, we are the ones that do them, and that gives us credibility in the market. (K. Larsen, personal communication)

Thus, it was important for KLS PurePrint to hire the right people that firmly believed in the green agenda, and were willing to behave accordingly in order to ensure credibility. The Nordic Sales Manager supported this: "You are casted for this – you will not be hired if you do not believe in this. You can always acquire technical skills, but we hire for potential" (Nordic Sales Manager).

The green agenda engendered close collaboration with suppliers on developing chemical free printing ink, which was challenging because they also provided printing ink for KLS PurePrint's competitors, who would most likely be discontent that they would help position KLS PurePrint in the market and give them a competitive advantage. The determination to act green in all facets of the business carried some costs in this area, as they had to terminate relationships with several suppliers. The company collaborated closely with the first printing house in the world to become C2C certified, the Gugler printing house in Austria, with whom they communicated on a weekly basis, sharing knowledge, ideas, and development costs. For

example, KLS PurePrint developed a Treatbox for doggy bags and takeaway food, while Gugler developed envelopes and material for children's books, and they shared access to each others' innovations, working together as business partners to ensure the largest possible impact through increasing the range and improving the quality of sustainable printing products globally available. These activities demonstrate that the CSR strategy is integrated in all business decisions and relations and a strong dedication to combat climate change both internally and externally, beyond the immediate business interest.

CSR was also integrated in many areas of the business in Sanovo, including the recruitment and onboarding of new employees. CSR is a part of employer branding that is well communicated on the Sanovo web page, and according to Pia Lærke many applicants are well aware of Sanovo's approach to sustainability, which is often one of the main reasons for applying for a job at Sanovo. This observation supports the research by Greening and Turban (2000), which demonstrated that many working professionals primarily looked for jobs with responsible companies. At job interviews, Sanovo's work with responsibility is emphasized and applicants are only hired if their values are consistent with those of the company, in order to ensure a responsible corporate culture. Company Karma continued to play a role for employees in the introduction program and performance appraisal, as Pia Lærke describes:

> [Responsibility] is actually an integrated part of our PA interviews, because it is closely connected to personal competencies. How do you take on responsibility, how do you commit yourself to what must be done, depending on which job you're doing ... We use the values in a formal way by talking about what it means in relation to the job you have, when are you responsible, what is my expectation as a manager, what are my expectations to you as an employee, when do we behave responsibly towards one another and to the company culture. (P. Lærke, personal communication)

Through the PA, CSR becomes more relevant for the single employee who can better understand how and why it matters to them and their work. In accordance with extant literature suggesting CSR integration into core HR functions, locating the responsibility of CSR with the Group HR Manager arguably supported Sanovo's strategic alignment of CSR and HRM practices. In this way, Sanovo translated CSR into the corporate culture by emphasizing how CSR is also about how people work together, treat their co-workers and act as responsible employees.

Part of Sanovo's CSR focuses on cultivating a culture of social engagement, volunteerism and responsibility that is prioritized and valued by management as well as employees. Sanovo's my-karma platform and karma awards demonstrate that the fostering of a responsible culture is important to the company. Moreover, the social effect of showing admiration for acts of volunteerism and social engagement can be significant in internalizing a culture for responsibility; as the Sales Engineer emphasized, the karma awards are a big pat on the shoulder, they make you feel valued for what you do, and they inspire and motivate others to take action themselves. This is in agreement with Orlitzky and Swanson's (2006) findings of the motivational factor of non-monetary rewards, and it demonstrates how genuinely valuing employees' CSR engagement can successfully engender a cultural change. Sanovo's employee-centered approach to CSR, based on non-monetary rewards and employee involvement in developing the culture and values of the firm, closely resembles Ibrahim's (2014) findings of how companies can successfully embed CSR in the corporate culture.

Besides cultivating a responsible culture, Sanovo spent resources and time on Karma Projects the latest of which enjoyed a significant degree of affective employee commitment. This project of establishing an egg farm in Swaziland was perceived as a breakthrough of how to conduct company karma projects that could generate significant value not only for the beneficiaries, but also internally for the employees at Sanovo. One of the key characteristics of the Swaziland project was its relevance to the core business of the company:

> We chose projects that harmonize with our business, because that's where we can generate meaning from what we are doing. We could easily go out and support a project with street children somewhere, but if we can find a project that is related to our core business and values, then we can see a higher purpose. (V. Engsted, personal communication)

Several employees emphasized how the link between the Swaziland project and Sanovo's business model made it meaningful to them, as the company could leverage its unique skills, knowledge and resources to create a social impact and make a difference. Thereby, linking CSR to the core business was a key contributor to embedding CSR in Sanovo.

In contrast to KLS PurePrint, however, CSR policies and business decisions at Sanovo were more disconnected, as CSR did not penetrate the core business operations and the core product, but ran more parallel to the day-to-day business. The overall strategy at Sanovo was mainly perceived as twofold, encompassing a separate business strategy and CSR initiatives. Part of the reason may be due to the company structure, as CSR is developed by the parent company and adopted locally in Sanovo by appointed Karma officers, which in Sanovo's case is the Group HR Manager and Group Marketing Manager. Thus, even though the Thornico Group and the CEO at Sanovo do support the embeddedness of the Company Karma philosophy, they were not referred to as the drivers. Instead, the Thornico group assists with knowledge and support for the integration of the Karma philosophy, by coming up with ideas to increase responsibility in business. This structure ensures that CSR is prioritized and valued from the highest level, which strongly signifies that the purpose of business goes beyond economic goals to also include the role of responsible actions by contributing to something good. However, the top-down direction had made it more challenging to integrate CSR in Sanovo, and had caused CSR to become somewhat fragmented, pointing in many directions.

This fragmentation reflected that Sanovo's CSR strategy was in a process, and that it had not quite reached all areas and aspects of the organization and its procedures. Especially in the environmental area, CSR was at an early stage, consisting of two concrete actions of switching to PurePrint paper for company brochures and changing light systems to LED. The employees had also noticed the environmental area lagging behind. PW 2 thought the company could do more on waste recycling and avoiding microplastic, and the Engineer in R&D said there was a lack of awareness, coherence and concrete goals relating to environment. Other interviewees did not have much to say about the company's environmental policies, pointing to a lack of embeddedness in the organization. There were, however, signs that the company was making progress on the green agenda with more concrete environmental goals to reduce waste from production by 20% and to reduce total energy consumption from production by 20% (Sanovo, n.d.-b).

At Arriva, CSR embeddedness did not seem to be prioritized or valued by the top management, and it was largely dependent on the active engagement of the single stations. According to the management at the station, there was hardly any dialogue or collaboration on CSR with the HQ, and CSR communication was limited to unilateral standardized information and updates. For

instance, one of the diversity initiatives that was emphasized in Arriva's diversity catalogue (Arriva, 2014) – the 'Diverse Foods' initiative where employees would bring food from their home countries that everyone would share – only happened at the Aalborg station and only based on the voluntary engagement and financial support of the local employees and managers.

One of the most sensitive and difficult diversity-related issues, according to both Pernille Kiær and the local management at the station, was the issue of Muslims actively practicing their faith at the stations. Although Arriva's CSR is centered around embracing diversity and valuing different people, cultures and religions, the company did not support the establishment of praying rooms. According to Pernille Kiær, the issue had been debated at the highest level and some policies had been made, but mostly it was up to the local stations to manage these issues. At the station we visited, the absence of praying rooms created conflicts, as Muslims had to pray in the same room as everyone was eating lunch and having their break. This was both a problem for the Muslims to whom praying is a private activity, and for their colleagues who were not comfortable with it. The station manager agreed that a praying room would be helpful in resolving some cultural and religious tension, but it would be too expensive to establish, and Arriva was not prepared to pay for it, again illustrating that CSR was not holistically streamlined across the organization, and was not sufficiently prioritized by the top management.

Through interviewing employees at Arriva, it became evident that a pervasive perception among employees that working conditions were inadequate constituted the biggest obstacle for embedding CSR. According to the station manager, Arriva had been reducing operational costs through the last decades by 'cutting to the bone'. Recently, working conditions at the station had been worsened as they shifted from a collective bargaining agreement with FOA to 3F, which had implications for length of the working day and terms of dismissal. In the past few years, breaks had been cut shorter and shorter by delays, which had challenged the rule of maximum 3h50m behind the wheel without a break and finally, more and more drivers were paid by the hour as opposed to a full time employment contract which created insecurity, as no fixed salary could be assured. Indeed, the union representative stated that "there are more and more drivers paid by the hour. That's just the industry, but we think it has gone too far, and that Arriva is speculating in it" (Union Representative, personal communication). Many of the interviewed bus drivers had worked for Arriva for a long period before getting a permanent contract

or were still waiting to get one. When interviewing employees at the station, it was evident that the majority was discontent with the working conditions, making it hard for the employees to believe that Arriva genuinely wanted to do good for people:

> For example, [one] station is not very safe, as there is a lot of vandalism and assaults from young guys hanging out there. As a consequence I do not leave the bus, because the break room is too far away from the bus ... If you are a little late, you can barely make it to the toilet [during the break] ... For example, yesterday my first break was supposed to be 16 minutes, but due to a 10 minute delay, my break was only 6 minutes. My second break was supposed to be 26 minutes, and again I was late, so I only had time to go to the bathroom. Finally, the third break was supposed to be 15 minutes, and I didn't have time for anything then either. (FBD 4, personal communication).

> Very long work days, we don't have time to eat and the bathroom facilities are not very good. (MBD 2+3+4, personal communication)

> Way too long shifts. (FBD 3, personal communication)

> We use most of our break time to catch up with delays, and this is very stressful. (MBD 2+3+4, personal communication)

> They don't respect where you are in life. There is no help for families with children. I am getting closer to retirement age, but I cannot get fewer hours. They cut down on programs for seniors, because it is too expensive. They would rather send 2% more profits to the Germans [Deutsche Bahn parent company] than do something for their employees ... The past ten years we have delivered a surplus, and they should use some of it on their employees. Look at our furniture; it has been here for several decades. The only new piece of furniture is the couch, and it was the bus drivers that paid for it. (IBD 1, personal communication)

> When I started 2-3 years ago I was healthy. Now I have problems with my neck, I cannot sleep at night and I am generally very stressed. Arriva doesn't really care and I don't get any help with these work-related problems. (MBD 5, personal communication)

I think it's wrong that they save money this way, because it affects our health. (MBD 2+3+4, personal communication)

Although it should be noted that the HSE and Union representatives remarked that the working conditions were under pressure in the entire industry, and Arriva in many ways provided a more reasonable and decent working environment than many competitors, the employees generally were dissatisfied with their working conditions. This induced a feeling of Arriva not being a responsible employer and contributed to a general mistrust of the intentions of CSR, demonstrating the importance of fulfilling the hygienic needs of employees.

The negative perceptions dominated our interviews and revealed skepticism towards the company's CSR. This was emphasized by several employees, who were critical of many core CSR initiatives about integrating refugees and minority women, as they thought it was just a way to get cheap labor.

They have all these big visions and nice prizes and documents, but this recruitment ['Women behind the wheel' and refugee programs] is just about cheap labor, they do not care about their employees. These people do the same work as I do for a third of what I earn – this is unacceptable. (IBD 1, personal communication)

It is astonishing that [refugees] are willing to work here, when they get less money than many refugees that do not even work. One of them came up to me around Christmas, saying; 'I have two kids and no money'. The refugees are good workers, so I negotiate higher salaries for them as much as possible. (Station Manager, personal communication)

They [refugees] have been paid less for driving the buses. We were not satisfied with this, so we have negotiated that the refugees at our station get paid the same as everyone else. It's strange when they do the exact same job. They are tossed around in the system, no wonder that it goes badly sometimes. (HSE Representative and Union Representative, personal communication)

Thus, our data suggest that Arriva ensured only a minimum standard, and it was up to the local stations to improve conditions; refugee workers were allegedly only paid a third of what the

other employees earned, and the local management at the station we visited had to negotiate to secure equal pay for their refugee workers.

Our findings emphasize the need for congruence between the corporate values and the corporate activities in order for CSR to become embedded. This implies that CSR is streamlined throughout the company, meaning that the company acts responsibly in all areas of the business. Especially, it should be noted that employees' discontent with working conditions is directly and negatively correlated with how employees perceive CSR, as demonstrated in the case of Arriva. Mireille Jakobsen emphasized that CSR initiatives cannot work, if compliance is not ok, because

> that would just make it hot air in the end. Everything begins with legislation and compliance ... That's also why we have all our employees covered by a collective bargaining agreement. So that is our minimum, ensuring that everyone has the best conditions, and then we come up with everything else. (M. Jakobsen, personal communication)

Additionally, employees noticed inconsistencies in Sanovo's environmental efforts, underscoring the perceptiveness of employees and the pertinence of streamlining CSR. Thus, our findings lend empirical support to the claims of extant literature that affective commitment is contingent on fulfillment of employee needs and consistency between ideals and actions. In accordance with Rodrigo and Arenas' (2008) findings, our data illuminate how insufficient fulfillment of hygienic needs can undermine affective employee commitment to CSR.

Except for Arriva, all our case companies appeared to have compliance in place in terms of working conditions, and our manager interviewees asserted that there was a high employee satisfaction and low turnover. Both the CSR Manager at Palsgaard and at BC Hospitality Group also emphasized the importance of a genuinely helpful approach to employees. Thus, CSR needs to be represented internally and reflected in the working conditions to legitimize CSR and ensure affective employee commitment.

In conclusion, it was evident from our data that CSR embeddedness rests on a holistic CSR approach, where CSR is present throughout and supported by all areas of the company, as well as prioritized in the general business strategy and implementation. While our findings do not suggest that CSR needs to be explicitly integrated in all HR processes, as indicated by the CSR-

HRM literature, HR processes should be congruent with CSR efforts, and may in some cases drive CSR embeddedness. Our findings reflect the importance of companies 'walking the talk', and correspond well with the concept of authenticity that denotes the congruence between the inner self and its external manifestations. Backing up CSR visions with consistent and effective action has been shown to be important for affective employee commitment to CSR and for employees to perceive the company's CSR efforts as genuine. Furthermore, lacking such a holistic approach to CSR internally may cause CSR efforts to backfire, as they will lack credibility.

Predictor Variable 3: CSR should be an integrated part of the organizational strategy that has strategic priority and value, and is meaningfully linked to the core business.

Predictor Variable 4: CSR should be streamlined throughout the company so that all areas of the business support the CSR vision, and no unit or activity undermines its credibility and legitimacy.

4.2.4. CSR Communication

CSR communication at KLS PurePrint was crucial for employee knowledge and affective commitment to the green strategy. The CSR communication was twofold, providing continuous communication on the company's progress of achieving its green visions and maintaining the relevance of the green agenda by informing about and discussing the general topic of climate change and related policies.

CSR was internally communicated through various channels, such as quarterly meetings for all employees, weekly team meetings and strategy presentations. All team leaders had a weekly meeting every Monday where energy consumption during the past week would always be mentioned,

> not because we can do anything about it within a week, but it's just so that we can maintain focus ... Our credibility rests on our continuous reduction of electricity usage and that we keep track of it. And of course, it is just common good sense; it is good business not to use too much electricity. (K. Larsen, personal communication)

Team meetings in the individual teams every Tuesday followed up the team leader meetings, where the green agenda was often present in some way. The focus on energy reduction was

maintained through posters that were put up in the company every month, showing the energy, water and heating consumption and other key figures from the company during the past month. This enabled the company to continuously and transparently track its energy consumption and follow up if necessary. At the time of implementing energy reduction initiatives, visual posters served as a key communication channel, where action plans and focus areas were put up in the company, saying who was responsible for doing what and by what time it should be finished. That way, everybody knew what was being done and who was doing it.

Several employees also emphasized how the green agenda was always discussed on quarterly meetings together with all other aspects of the business. Kasper Larsen explains:

> Always when we have our quarterly info meetings we have had something about environment or climate – whether it is something that we have done, or something that is going on in the world, or taken up some topics, for example about quota trading, if that was just buying indulgence or if it had an impact, and then we discussed it. In that way, we have continually tried to maintain a focus towards the employees and telling them about big and small events relating to this agenda. (K. Larsen, personal communication)

Moreover, as we observed during our visit, they put up big posters everywhere around the premises with various parts of nature that they wanted to preserve, including the rainforest and the Arctic, and small fact sheets containing information about the environment and climate change and the prospects for the future. The CSR communication at KLS PurePrint in general was characterized by a strong determination to spread awareness and knowledge about the green agenda:

> In my fall vacation I finished reading it [a UN climate change report], and I sat down the whole morning making a slideshow, because this was something that the employees needed to [know]... these facts had to come out! So it was something that we presented subsequently, shortly after the fall vacation, and we made some big posters with all these facts and climate changes from two degrees, three degrees, four degrees and so on. And we made a little booklet of 20 pages with the most important information, mostly because we didn't expect so many people to actually read the whole book. And we gave it

to customers as well, and employees, and when we attended conferences. (K. Larsen, personal communication)

Thus, both internal and external CSR communication not only related to the company's actions and achievements, but also aimed to spread knowledge about the topic. The general information about climate change and the importance of acting responsibly on the agenda served as a way to legitimize the green strategy and uphold employee expectations of the company to act green. Through constant micro communication across many channels KLS PurePrint managed to high-light the higher purpose of the business, thus fulfilling ideological needs of employees.

Similar to the KLS approach, the CSR Manager of BC Hospitality Group, Mireille Jakobsen, argued that it is important to communicate frequently about CSR internally in the organization to ensure employee commitment and support. One of her main communication channels was face-to-face communication, as she would be touring the different departments almost every other week, going into depth with CSR policies and emphasizing the policies that were most important and relevant to the particular department. For example, when talking to economists, she talked more about anti-corruption and tax issues, which made it easier for them to see how it was connected to their work and start some reflection that could spark new ideas and inputs. The presentation of CSR initiatives was also tailored to the different recipient groups:

> With economists, I would do it in PowerPoint – very classic, and then pull out all the numbers I possibly can ... And when I, for instance, am out in a hotel or with one of our groups of craftsmen, I'll say that I will tell them about it, and then say; 'but let's go for a walk, ok?' Then we may go and look; 'hey, here are our solar panels', for example, 'did you know?' So it becomes more tangible. Or 'let's go to the kitchen and look at the food we got. This pile of carrots, for example, it is actually locally grown and we do this, be-cause this and this is important', for example, so I try do it more hands-on as much as possible. (M. Jakobsen, personal communication)

The visibility of Mireille Jakobsen throughout the organization ensured that CSR was frequently communicated in a non-static way, which is likely to ensure that employees will perceive CSR as relevant. The CSR communication at BC Hospitality also included a two-way dialogue in which employees were able to ask questions. Similarly, Palsgaard's CSR Manager, Lisa Drejer

Mortensen, was often out in the various departments talking about sustainable palm oil, and she led a CSR working group, which consisted of representatives from all departments that worked to ensure the embeddedness of CSR across the organization.

At Sanovo several employees pointed to the importance of continuously communicating the CSR vision and the general company strategy internally, but felt that there could be more communication about Company Karma. Many would like more information, and one employee thought that the company should put up posters around the whole company explaining the values of Company Karma. Sanovo had several communication channels about CSR, including CSR being part of introduction days of new employees, PA meetings, quarterly meetings including all employees, and an info screen in the canteen that explained different 'karma initiatives' in the Thornico Group. Finally, Company Karma was often included in the internal newsletter for all employees and on the intranet with brief news. Even though there were several communication channels and yearly events in the Thornico group to celebrate Karma initiatives, the Company Karma philosophy was still perceived as somewhat fluffy and fragmented, containing many good things but lacking continuity and coherence. As the Technical Supporter explained: "At the moment there was a lot of focus on it [the Swaziland project], but since then we don't talk so much about it" (Technical Supporter, personal communication), illustrating that many of the Company Karma initiatives were isolated projects that were bounded in time, and were not part of a continuous process towards a long term vision or ambition, as was the case in KLS PurePrint.

This was also reflected in the CSR communication, which was more based on the isolated initiatives, such as the Swaziland project or the Mykarma platform, lacking frequent and coherent communication about the overall purpose of all of these efforts and initiatives and how they were connected as parts of a greater whole. Therefore, while all employees knew a lot about all Company Karma initiatives, most employees had only a vague understanding of the Company Karma philosophy. Moreover, the CSR communication at Sanovo mainly consisted of news feeds, which required actively choosing to click on the link and deciding to read the article. At KLS PurePrint, on the other hand, it was present everywhere in micro communication in the form of images, small pieces of information, and face-to-face communication, which was more difficult to avoid.

The Arriva case shows how a lack of internal CSR communication resulted in limited employee knowledge and engagement. Apart from an electronic infoboard at the stations with corporate news, and some flyers and diversity catalogues, communication was generally left up to the local station managers and HSE and Union representatives. As a consequence, many of the interviewed bus drivers had only a vague understanding of Arriva's CSR initiatives and others had never heard about CSR. This indicates that CSR was formulated and implemented centrally and was not disseminated throughout the organization.

Our findings demonstrate that internal CSR communication is vital for embedding CSR throughout the organization. To ensure employee knowledge and commitment to the CSR agenda, CSR communication needs to happen continuously and frequently through various channels. Micro communication through posters or fact sheets put up in an organization can function as a constant reminder of the 'bigger vision' and ensure that the employees maintain the agenda on their minds. This is in alignment with current literature in the CSR-HRM nexus, emphasizing how the implementation of CSR benefits from a change management approach, where constant communication is fundamental for generating organizational change. Moreover, our findings suggest that CSR communication should clearly communicate why the different CSR initiatives are important by connecting single initiatives to the general strategy. Bhattacharya et al. (2008) also emphasize the importance of "includ[ing] both the rationale behind the CSR involved and the specifics of the programs … [and] the successes of the programs" (p. 42). Thus, it is crucial to not only communicate the CSR activities of the firm, but also share general knowledge and facilitate discussions about the CSR topic to show determination and highlight the purpose of the single projects. Finally, to ensure effective CSR communication, it can be beneficial to include direct face-to-face communication, as this makes it possible to tailor communication to the recipients and ensures that the employees will be exposed to the CSR agenda.

Predictor Variable 5: Internal CSR communication should frequently and continuously keep employees updated on the company's CSR efforts, progress, challenges and successes as an integrated part of general communication and meetings.

Predictor Variable 6: Internal CSR communication should accentuate the purpose of the company's CSR efforts by continuously informing and encouraging discussion about the general

CSR issue – this may be done through posters, booklets, inviting external lecturers, and arranging company events discussing the topic.

4.2.5. Employee Involvement and Participation

Both at KLS PurePrint and Sanovo, employees were highly involved in CSR, which enhanced their affective commitment to CSR and their sense of ownership over the agenda. At KLS PurePrint, employees not only participated in CSR activities, but also were involved as co-creators at a strategic level from the earliest stages of strategy formulation. As Kasper Larsen explains,

> We gathered the employees and presented the strategy, very openly and honestly, and we have done that several times since, where we tell them that this is what we want to do, but don't go around talking about it, because we want to keep it a secret until we are ready. We have tried to tell them at a very early stage about our thoughts. (K. Larsen, personal communication)

The involvement of employees early on was important in order to avoid uncertainty about the changes happening throughout the organization and to enable employees to contribute ideas and inputs to the strategy. As an example, top management presented a goal of saving 20% on energy consumption in three years, and then asked for employee inputs on how to achieve this goal. Working team leaders also participated in the strategy weekend in 2008 and took part in formulating the strategy. According to Kasper Larsen, the team leaders were indispensable as they had insight in some basic issues in the everyday work around the company that the top management did not. The team leaders' knowledge enabled them to contribute ideas and provide a reality check, explaining how the strategy could be operationalized.

Moreover, the culture at KLS PurePrint was characterized by a humble management approach where employee inputs were valued and seen as vital contributions to the success of implementing the green strategy. Indeed, employees had been active in coming with inputs and changing everyday processes or routines. As examples, the Printer & Team Leader noticed that a machine was often left idle for up to an hour and a half, and suggested measuring the power consumption. They found that it made sense to leave the machine idle for up to half an hour, and otherwise it should be turned off. When the company realized that the high amounts of burning waste was due to single-use pallets and did not know what to do about it, the logistics manager, after

only two weeks in the company, suggested that they simply asked their suppliers to take the pallets back and reuse them, and they agreed. Other examples include an employee mentioning an idea for recycling copy paper, a worker discovering that they could save energy by centralizing compressing, which also increased functionality of the machines, and another worker saying that he had often pointed to ways of saving electricity. One of our interviewees was only on his second day in the company, but had already noticed that the light was often left on in the bathrooms, and said he would suggest installing sensors to save electricity. These examples demonstrate how a humble management approach and a constant focus on the importance of reducing the environmental footprint, including continuous tracking of the company's progress, successfully motivated the employees to take part in the agenda and come up with ideas and inputs.

It was evident that the employees at KLS PurePrint felt that they were involved, and that they shared a sense of ownership and responsibility for monitoring and driving forward the green agenda throughout the organization. As one employee phrased it: "Employees are part of getting the job done. We feel we have a joint responsibility and influence; and I guess that's something everybody wants. Top management has been good at sharing ownership with employees of the sustainability agenda." (Graphic Designer & Team Leader, personal communication). Several employees supported this by emphasizing how they had been involved in and asked for inputs and opinions about everything from strategy, the web page and everyday operations. Some employees stressed that employees often know best in terms of how to implement the CSR strategy on the ground. Thereby, employees not only execute the strategy, but are also part of monitoring and upholding the CSR strategy and ensuring that it is consistent in all aspects of the company. As an example, Kasper Larsen

> Had an employee who came in and scolded me heavily because ... a young guy came and sprayed our flowerbeds. She believed it was incredibly hypocritical that we were producing printing material without any harmful chemicals in them, and then we had people spraying poison in our flower beds, so I had to apologize quickly and storm out and stop him, telling him that we had agreed to only use steam, they were not allowed to use poison. (K. Larsen, personal communication)

While this event was trivial, it demonstrates that the involvement of employees has led to a sense of ownership of the company's CSR strategy and employees seeing themselves as jointly responsible for achieving the vision.

Sanovo's Swaziland project is also a good example of how employee involvement led to a sense of ownership and affective employee commitment to CSR. Because the project leveraged the company's key competences, and in many ways resembled the process of any other project, many employees took part in creating it. The company's engineers redesigned the machine to take into account local conditions with regards to water and electricity consumption, and to ensure that it was easy to use for non-skilled operators. An engineer wrote the manual for the machine and the project managers coordinated the process. The procurement team negotiated with suppliers to donate or provide supplies at subsidized prices. Finally, the technicians built the machine and went to Swaziland to train the locals in using it and repairing it. Moreover, as all interviewees mentioned, almost all employees voluntarily donated three hours' pay, and management donated a day, to the project. The interviewees agreed that the personal contributions of employees made a big difference, as one employee explains; "Malawi was top-down. We were more engaged in Swaziland, because we were a part of it, and I could see with my own eyes how my input made a difference" (Technical Supporter, personal communication). Thus, as opposed to previous projects in Malawi and Nepal, which consisted mostly of financial donations, the active involvement in CSR made it more relevant and meaningful for the employees and created a strong sense of pride, ownership and engagement in the project. This is in line with Bhattacharya et al.'s (2008) argument that involving employees in the formulation and implementation of CSR increases the internal marketing value of CSR.

However, while employees felt ownership of the project in Swaziland, they did not feel the same ownership of the Company Karma strategy in general, as the strategy was mainly a top-down approach managed by the Thornico Group and implemented by Company Karma Officers at Sanovo. As a consequence, employees at Sanovo did not monitor CSR in the same way as employees at KLS, as the strategy formulation was centralized in the Thornico group and the formulation of ideas for new CSR initiatives were mainly in the hands of the Company Karma Officers. Thus, while employees did support, actively participate in and felt ownership of many Company Karma activities, particularly the Swaziland project and the Mykarma projects, the

sense of ownership was connected to single CSR initiatives, rather than the general CSR strategy. This is arguably part of the reason why CSR was less embedded in Sanovo, compared to KLS PurePrint in which employees were involved in almost all aspects of the CSR strategy, and felt that they shared a responsibility for carrying out the company's CSR strategy and fulfilling the vision.

Similar to the case of KLS PurePrint, BC Hospitality Group emphasizes the importance of leveraging employees' knowledge and resources to implement CSR by presenting the strategy and the corporate goals and then asking for employee inputs on how to achieve them. As the CSR Manager explained:

> Earlier today, for example, we were talking to all of the electricians about electricity and energy in Bella Center; 'what is on the agenda? where have we progressed? Where do we need an extra effort?' Because at the end of the day, I am not the expert in all these areas. So it is really important that we activate the driving forces out there, where the ownership also belongs, so they have a joint responsibility for finding out what can be done. (M. Jakobsen, personal communication)

The communication and involvement of employees indicates a humble management approach that respects and values the employees' competences and sees employees as vital co-creators of CSR. Another example is the company's efforts to reduce food waste, where they hired experts to teach the chefs how to do it, resulting in the chefs getting engaged and competing with each other on who could save the most. According to Mireille Jakobsen this was important as she would be perceived as an outsider in the field and would not be respected as an authority. Moreover, she asserted that employees often came with inputs to CSR-related issues. For example, an employee suggested that they emphasize the sustainable products in the webshop for customers at events, making it easier for customers to choose sustainable supplies for their stalls.

In contrast, employees at Arriva were more beneficiaries of CSR, rather than co-creators, and were generally not involved in CSR, neither at a strategic, nor at an operational level. There was some employee involvement in the form of role models for refugees and ethnic minority women and in the form of a diversity board with broad employee representation, but the former involved only a handful of people, and the latter was shut down because it was too expensive.

Moreover, employees generally did not come with inputs, as they felt distant to the top management and did not believe that their voice would be heard and valued; as one bus driver stated: "I have not complained to anyone, because it won't change things anyway" (FBD 4, personal communication).

These findings suggest that employee involvement in formulating and implementing the CSR strategy can lead to affective commitment and engagement, as the employees are co-creators and feel a joint responsibility for achieving the CSR vision. This supports the findings of existing literature that points to CSR embeddedness being contingent on employee involvement and participative leadership through a humble bottom-up approach that actively encourages employee to contribute to CSR and give feedback on CSR progress. Our findings show that this, which was particularly evident in the case of KLS PurePrint, makes employees feel invaluable for the success of the CSR strategy and willing to spend time and resources on how to improve the company's CSR or overcome some of the related challenges.

Predictor Variable 7: Employees should be involved as co-creators in the process of formulating the CSR strategy.

Predictor Variable 8: Employees should participate in executing and implementing the CSR strategy, ideally using their core competencies and skills.

4.3. Contextual Variables

In this section, we address the national country, industrial and organizational context in which an organization's CSR strategy is implemented. Based on insights from the literature reviewed in Section 2 and findings from our data, we derive eight contextual variables that are conducive for embedding CSR. These contextual variables represent underlying structures that do not by themselves ensure that CSR becomes integrated throughout the organization, but are conditional for the predictor variables to be positively activated. We discuss first the national country context, secondly the industrial context, and finally the organizational context, in order to reflect how the organization is deeply embedded in and shaped by its industry and country context.

4.3.1. National Country Context

As discussed in Section 2.3, the embeddedness of CSR is dependent on local norms, laws and cultures, and our data support these findings. In terms of employee perceptions of CSR, we inferred from our case studies that Danish employees in general were supportive of companies engaging in CSR and many saw it as a duty to behave ethically, having no problem with the company spending significant resources on CSR. Most of the managers that we interviewed expressed that Danish employees generally and increasingly expected high CSR standards, that the same was true for their customers, and that these two stakeholder groups' expectations were some of the primary motivators for CSR (Palsgaard, BC Hospitality Group, Sanovo). The increasing CSR expectations in the population may be partly attributable to a demographic development, as the younger generations have been exposed to a much higher focus on CSR in educational institutions and the media (Lindgreen et al., 2011). The general support for CSR among key stakeholders reflects cultural norms exerting informal institutional pressure on companies to prioritize progressive CSR policies.

While we mostly observed pressures from informal institutions, the formal institutions in Denmark have also played an important role in shaping CSR in Danish companies. Arriva and BC Hospitality Group were both engaged in the government-initiated inclusive labor market strategy, working to integrate disadvantaged groups in the labor market. They were both active members of the VFSA, a governmental organization whose aim was to facilitate inter-company collaboration and knowledge sharing on how to create an inclusive labor market. Paradoxically, however, the government seemed less supportive of CSR in their capacity as buyers in the case of Arriva, where the tender process was dominated by price considerations and did not incorporate CSR efforts, according to our interviewees. Thus, in the case of Arriva, the lack of supportive formal institutions made it challenging to embed CSR.

The Danish government has crafted legislation obliging companies to produce CSR reports, which forces companies to consider their social responsibilities. Although this legislation is vague in terms of required CSR action, it sends an important signal that companies' active engagement in social and environmental challenges is encouraged and expected. The CSR agenda would, however, benefit from more progressive CSR legislation, mandating higher sustainability standards in areas such as environmental impact, sourcing policies and employment strate-

gies. Mireille Jakobsen asserted that BC Hospitality Group would prefer more legislative pressure for CSR in the industry, because they are frontrunners and tighter regulation would give them a competitive edge. Thus, more progressive CSR legislation would also reward those companies most engaged in achieving societal goals.

Although CSR legislation and the institutional environment are beyond the immediate control of companies, they can actively contribute to encouraging more stringent CSR regulation and fostering a supportive institutional environment for CSR. Pernille Kiær emphasized how most of her work revolved around getting CSR requirements based on the SDGs incorporated in the tender process. This effort involved producing statistics on the economic benefits of choosing a transportation provider that provides trainee positions and jobs for disadvantaged groups, and communicating regularly with many municipalities, lobbying them to adopt CSR policies in their tender process. Apart from direct lobbying efforts, general awareness raising can also help increase public support for CSR causes. KLS PurePrint has been very active in the media, and purchasing the electrical van alone generated more than 50 newspaper articles, according to Kasper Larsen. Increasing attention to the environmental impact of the printing industry, and the recognition that it is possible to alleviate with biodegradable toxic-free printing material can engender public support and ultimately political pressure for more ambitious CSR.

Thus, our findings suggest, in accordance with Campbell's (2007) propositions regarding institutional pressures for CSR, that a supportive institutional environment can be highly conducive of CSR being more prioritized and more developed, and that a non-supportive institutional environment can undermine CSR engagement in companies. We find the Danish context to constitute a relatively supportive institutional environment for CSR, although there seems to be scope for more legislative pressure for CSR, as well as embedding CSR in public tenders.

Contextual Variable 1: Supportive institutional environment for CSR

Contextual Variable 2: Progressive CSR legislation

4.3.2. Industrial Context

Across our cases, there was a certain dependence on other actors in the supply chain, upstream and especially downstream, in order to achieve CSR goals. All our case companies emphasized

the importance of being able to use CSR as marketing, because it ensures the sustainability of the CSR strategy as a valuable investment, rather than an expense that does not contribute to the success of the business. Indeed, KLS PurePrint's recent business success was attributable to its CSR, because its customers valued toxic-free, biodegradable printing material – thus, CSR enhanced the value of the product in the eyes of the customers. Both Palsgaard and Sanovo remarked that their large, international customers not only valued, but required high CSR standards of their suppliers, and Sanovo also emphasized how their CSR reputation meant that they were invited to speak at conferences, where others paid money to get talking time. Arriva was our only case that was not able to enhance their marketing because of CSR, because their customer base consisted of public sector buyers, which choose their service providers based on strict criteria that – according to our interviewees at Arriva – mainly relate to price. This turned out to effectively undermine Arriva's CSR efforts and forced them to cut CSR spending. Thus, the ability to use CSR in marketing, and as something that adds value to the company's products and services, is vital to ensuring a holistic and sustainable engagement in CSR.

Companies can actively contribute to a supportive downstream supply chain, as in the case of KLS PurePrint, who spent significant resources to inform customers about PurePrint as an alternative option to normal printing material. The Nordic Sales Manager emphasized how he would not solely focus on the sustainability agenda in the dialogue with customers, but also focus on the health benefits of the PurePrint product. This type of communication can be essential for ensuring a supportive downstream supply chain, as many customers might not be aware of the environmental and health hazards related to 'normal' printing material and its production. Arriva's lobbying efforts in municipalities reflected how companies can work towards a supportive supply chain.

The upstream supply chain can also be vital – especially if the company's CSR is embedded in the product and it requires certain CSR standards of components provided by suppliers. This was the case in KLS PurePrint, who had to persuade its printing ink suppliers to develop affordable top quality ink that was free of a long list of chemicals and heavy metals typically used to produce ink. Moreover, in order to maintain the credibility and legitimacy of CSR, companies have to pay attention to their business relationships, including suppliers, to avoid complicity in human rights violations, corruption, severe environmental damage or other nega-

tive social and environmental impacts that are not congruent with the CSR vision. Avoiding complicity could particularly be challenging in industries like the apparel industry, where supply chains are typically complex, intransparent and located in developing countries with many severe issues related to working conditions and environmental damage. Thus, a company's CSR can often be dependent on their buyers valuing CSR (downstream) and their suppliers delivering on the company's CSR demands (upstream).

Companies can actively contribute to a supportive upstream supply chain by spreading knowledge about their contributions to society and engaging in close collaboration with suppliers. KLS PurePrint was highly dependent on suppliers for achieving their CSR goals, and fortunate that their efforts to collaborate with suppliers on developing toxic-free ink and color were successful. Such collaboration is not necessarily given, as companies may struggle to convince suppliers to develop new products or change production and working standards, especially in supplier-driven value chains. This would require companies to find other suppliers or initiate collaboration with competitors to increase their bargaining power. On the contrary, if the supply chain is buyer-driven it can be easier to convince suppliers to engage in CSR. However, companies should also consider carefully who carries the costs of CSR. Shifting CSR costs to suppliers – especially if they are located in countries with weaker social and environmental regulation and enforcement – involves a risk of suppliers passing the costs on to the environment and their employees in the form of lower wages, forced overtime or other labor rights violations (Lund-Thomsen & Lindgreen, 2014; Locke & Romis, 2007). Thus, the dynamics of the supply chain can effectively support or undermine CSR embeddedness, leading us to the following contextual variable:

Contextual Variable 3: Supportive supply chain for CSR

We also observed that the fulfillment of employees' hygienic needs was an important precondition for CSR embeddedness. As the salary levels and working conditions in the different industrial sectors in Denmark are largely determined by the collective bargaining agreements consisting of unions, employers and the government, the fulfillment of hygienic needs is substantially related to industrial context, as the discretion of individual companies is limited in practice. In the KLS PurePrint and Sanovo cases, employees generally expressed a high degree of satisfaction with their workplace. Although we did not ask specific questions about salary,

benefits and working conditions, we infer from their general satisfaction with working conditions, and their positive attitude to their employer and their job that their hygienic needs were satisfactorily fulfilled by their employer. No one mentioned this as a reason for their engagement in CSR, but it seemed that the satisfaction of these hygienic needs allowed employees to focus on higher-order needs, and be engaged in issues beyond their immediate interests.

In most of our interviews with Arriva employees, on the other hand, we observed bus drivers who were not even interested in talking to us about CSR, but were eager to express their dissatisfaction with basic working conditions. The dissatisfaction was not least rooted in a perception that the working conditions were unjustly poor to allow for higher profits. This also led to a generally negative attitude towards the senior management, and most importantly mistrust in the intentions of the company and a perception that the company did not care about its employees, undermining any support for and engagement in CSR. Thus, our findings corroborate Herzberg's (2003) two-factor theory that the fulfillment of hygienic needs does not in itself motivate employees, but is a necessary underpinning for engaging employees. Companies can contribute to fulfilling hygienic needs for employees by negotiating satisfactory working conditions in the collective bargaining agreement. Ensuring fulfillment of hygienic needs through collective bargaining agreements would also be advantageous, as it would level the playing field in the industry and avoid a race to the bottom in terms of working conditions undermining CSR embeddedness.

Contextual Variable 4: Fulfilling hygienic needs of employees through collective bargaining agreements

4.3.3. Organizational Context
As our interviews progressed, we were able to infer some key elements of the organizational structure and culture that frequently came up, and were mentioned by employees and managers alike in the context of CSR embeddedness. One of the most recurring elements in our interviews was the emphasis on a flat organizational hierarchy, both in terms of the formal organizational structure, but also in terms of informal organizational structures and the power distance embedded in these. A flat organizational structure is vital to support Predictor Variable (PV) 7 and PV 8, as it underpins and institutionalizes employee participation by increasing the proximity of

employees to decision-making. The KLS PurePrint and the Sanovo cases, in particular, were characterized by flat structures with a low power distance. Senior management had an open door policy and employees expressed that they could always approach the CEO with any suggestions, critiques or concerns that they may have, and that the management listened. Moreover, all interviewees at Sanovo highlighted how the CEO would walk around the company every morning and greet all employees using their names. This arguably eased active employee participation in CSR, due to a high degree of informal day-to-day communication, and due to employees feeling that their ideas and contributions were listened to and valued.

The flat organizational structure is interconnected with another important element, namely a high degree of mutual trust between management and employees, which was especially observed in KLS PurePrint and Sanovo, where all interviewees expressed that they trusted their managers. Employees highlighted how they were given great autonomy and were not micro-managed, reflecting a management approach based on trusting their employees. As also observed in these two cases, this mutual trust was conducive for employee support for management visions, strategies and organizational changes, including the CSR strategy. At Arriva, in contrast, senior management was perceived as distant and not receptive to employee concerns, and the relationship was characterized by a lack of trust. Flat organizational structure and mutual trust as key organizational contextual factors harmonize well with findings from the literature reviewed (Section 2.2), and are also embedded in the Danish country context.

Contextual Variable 5: Flat organizational structure

Contextual Variable 6: Mutual trust between management and employees

As discussed in the literature review, formal institutions for employment security and employee participation in the form of unionization and cooperative committees are underlying facilitators of CSR, because they force companies to take into account employees' voice and interests. Thereby, unions and cooperative committees can help shift the role of employees from passive beneficiaries of CSR to active co-creators of a CSR strategy focused on external beneficiaries. All our case companies were unionized and had cooperative committees that met several times annually, implying that employees' benefits, rights and voice were generally institutionalized as basic compliance. With the exception of Arriva, this not only ensured the satisfaction of em-

ployees' hygienic needs, but also underpinned employee participation in formulating and executing the CSR strategy.

Moving on to other elements of compliance, our interviews showed that it is vital for the company to live up to a certain set of standards with regards to basic laws and norms, which are largely shaped by the informal and formal institutional environment. Interestingly, several of our case companies had since the founding of the company had a social aspect or a philosophy of responsible business embedded, and all of them asserted that they had had high standards with regards to working conditions, energy efficiency and ethical business long before they began working strategically with CSR. Moreover, all managers highlighted the high risk of losing credibility if basic compliance is not strongly enforced. A strong and long-standing foundation of responsible behavior and high social and environmental standards may increase the likelihood that the company's CSR is more holistic and streamlined throughout the organization.

Contextual Variable 7: Unionization and cooperative committees

Contextual Variable 8: Compliance with laws and basic societal norms

5. Model of CSR Embeddedness

Based on our findings from the different case studies, we construct a model of CSR embeddedness internally in an organization, depicted in Figure 2. The model consists of a list of eight contextual variables on the left and a list of eight predictor variables on the right, which together lead to CSR embeddedness. The contextual variables reflect the importance of the organizational, industrial and national context for the embeddedness of CSR, which they facilitate indirectly. While these are somewhat fixed in the short term, they are possible to influence and shape over time. The predictor variables are directly linked to CSR embeddedness and point to more concrete actions that managers can take to effectively integrate CSR in the organization. They encompass a CSR conceptualization, leadership of the top management, strategic CSR considerations, internal CSR communication and employee participation and involvement. The model of CSR embeddedness suggests that CSR cannot be effectively embedded through tech-

nocratic governance or through a set of effective tools. Rather, CSR must be prioritized as an end in itself, requiring corporate commitment, time and resources.

Figure 2:
Model of CSR Embeddedness

Criterion Variable	
CSR Embeddedness	

Contextual Variables	Predictor Variables
CV 1: Supportive institutional environment for CSR	**PV 1:** Companies should formulate ambitious CSR visions and CSR policies that include both negative and positive duties in contributing to the SDGs
CV 2: Progressive CSR legislation	**PV 2:** Top management and owners should authentically engaged, knowledgeable and committed to CSR
CV 3: Supportive supply chain for CSR	**PV 3:** CSR should be an integrated part of the organizational strategy that has strategic priority and value, and is meaningfully linked to the core business
CV 4: Fulfilling hygienic needs of employees through collective bargaining agreements	**PV 4:** CSR should be streamlined throughout the company so that all areas of the business support the CSR vision, and no unit or activity undermines its credibility and legitimacy
CV 5: Flat organizational structure	**PV 5:** Internal CSR communication should frequently and continuously keep employees updated on the companies CSR efforts, progress, challenges and successes as an integrated part of general communication and meetings
CV 6: Mutual trust between management and employees	**PV 6:** Internal CSR communication should accentuate the purpose of the company's CSR efforts by continuously informing and encouraging discussion about the general CSR issue – this may be done through posters, booklets, inviting external lecturers, and arranging company events discussing the topic
CV 7: Unionization and cooperative committees	**PV 7:** Employees should be involved as co-creators in the process of formulating the CSR strategy
CV 8: Compliance with laws and basic societal norms	**PV 8:** Employees should participate in executing and implementing the CSR strategy, ideally using their core competencies and skills

The different variables should be understood as an encompassing list that can predict CSR embeddedness. Their relative weights will inevitably vary from case to case and a rigorous analysis of these are outside the scope of the thesis. Many of the variables are likely to be intertwined; for instance, the importance of streamlining CSR throughout the organization (PV 4) would entail fulfilling the economic needs of employees (Contextual Variable [CV] 4), and companies with flat organizational structure and mutual trust between management and employees (CV 5, CV 6) might find it easier or be more likely to involve employees in CSR on a strategic level (PV 7, PV 8). This interdependence further means that many of them may be undermined with-

out each other. Consider how ineffective KLS PurePrint's strategy would have been at creating employee engagement, if it had not been effectively communicated internally, or if the CEO were driving a highly polluting car to work every day. In Arriva's case, even the most brilliant CSR communication would most likely have failed, because the CSR visions were not backed up by financial resources and a committed top management with a holistic approach to CSR, and because employees' hygienic needs were not fulfilled. The dynamics of these interdependencies, however, are context-sensitive, and certain variables may therefore be more or less vital in different cases, as they may or may not underpin other variables.

For companies to operationalize and implement the model, they should keep in mind that CSR embeddedness is determined by the affective commitment to CSR of the majority of employees in the organization. Therefore, CSR should be present and integrated in the culture throughout the organization, and not just connected to a small CSR department. Most of the predictor variables and the contextual variables also touch upon the whole organization, across different departments. Thus, following the model of CSR embeddedness, CSR becomes central to the corporate culture and identity and involves every employee in the organization by making them knowledgeable about CSR (PV 5 and PV 6) and active contributors in integrating CSR throughout the organization (PV 7 and PV 8).

Interestingly, our research finds that CSR embeddedness is not necessarily dependent on HR personnel. Managers working with HR may be in a unique position to monitor and ensure a cross-organizational engagement in CSR and reveal how the company is doing in regards to the different predictor and contextual variables, as they oversee all employees in the company. However, this is determined by the organizational structure and the CSR policies in the given organization. In the case of KLS PurePrint, where there was no HR or CSR department, it was primarily the Commercial Director's responsibility to embed CSR. In large organizations it may be beneficial to allocate the responsibility to the HR department, if they have strategic influence and power. Notwithstanding the organizational structure and CSR policies, CSR embeddedness does require top management engagement (PV 2), the right understanding of and approach to CSR (PV 1, PV 3) and a supportive institutional and industrial environment (CV 1, CV 2, CV 3, CV 4). Therefore, it is essential that there are managers responsible for monitoring and assisting the integration of the different variables in order to hold the organization accountable to its CSR

vision, which can very well be within the HR department, but does not have to. Importantly, our findings suggest that the top management, as well as the managers responsible for driving CSR forward, should be authentic in their commitment to CSR. This is essential, as CSR embeddedness is closely connected to employees perceiving CSR as genuine and sincere.

While a formal HR department is not necessary, effectively embedding CSR inevitably involves the HRM function. Some of the variables could fall under specific HRM tasks, such as ensuring that the hygienic needs of employees are fulfilled and that HR practices are compliant with laws and basic norms in society. As discussed in the literature review, the HRM function is also responsible for involving and engaging employees, upholding an ethical corporate culture and ensuring contextual variables such as flat organizational structure and mutual trust between management and employees. These are essential for building an ethical culture that encourages ethical behavior and holds the organization accountable to its CSR strategy and vision. Thus, the HRM function is both responsible for ensuring CSR embeddedness in its own processes and practices, and for strategically driving CSR forward throughout the entire organization.

The model of CSR embeddedness is dynamic in nature, requiring organizations to understand the model in relation to their organization, business model and CSR visions and policies. The model does, however, contain a CSR conceptualization (PV 1) prescribing that the company's CSR works to discharge both its negative and positive duties with a view to achieving the SDGs. The SDGs represent a common societal interest, which is not at the discretion of a single company, but are legitimized through a globally multilateral and consultative process. Moreover, the adoption of the SDGs is pragmatic in the sense that most companies will be able to connect their CSR practices to the SDGs. Within the frame of the SDGs, the company must undergo a process to develop their unique CSR strategy and policies. Top management must be engaged in an intelligent, reasonable, attentive and responsible process going through the stages of sensing, experiencing, understanding and judging in order to make authentic decisions on their CSR strategy. This process is necessary, because CSR embeddedness is not achieved through formal policies and fast management techniques alone, but requires that the company is authentic in its approach to CSR.

6. Discussion – Implications of Findings

In the following section we discuss the implications of our methodological approach, the application of the model of CSR embeddedness across country contexts, and what implications the model may have for businesses, as well as national and international policies.

6.1. Implications of Methodological Approach

Our qualitative empirical research design enabled us to bring significant insight to the literature on CSR embeddedness. We developed a comprehensive model for embedding CSR based on contextual variables, the role of employees and management, and insights from current literature within the field of CSR embeddedness. Through exploring underlying contextual factors and the employee perspective on CSR – two issues that have not received sufficient attention – we contribute to an enhanced understanding of the conditions under which CSR can be embedded in an organization. We also contribute to solving current challenges of CSR being detached from the organizational identity and being reduced a to risk management exercise without transformative power.

The predictor-criterion approach combined with our focus on contextual factors and the employee perspective had a significant impact on our findings and conclusions as they affected our collection of data and analysis, enabling us to capture the complexity of CSR embeddedness. Had we employed an independent-dependent approach, we would have been focused on testing whether each of the independent variables would lead to CSR embeddedness. This would most likely have resulted in different conclusions, as many of our predictor variables do not deterministically bring about CSR embeddedness independently of each other and of context, but form parts of a structure that interacts dynamically with contextual variables to shape CSR embeddedness. Thus, the interpretation of the predictor-criterion model of CSR embeddedness is comparable to that of clinical prediction rules in medical research, which include a number of symptoms (predictor variables) for a medical condition (criterion variable). Each additional predictor variable observed increases the likelihood of the criterion variable to be present, recognizing the complex and context-dependent relationships between variables.

Additionally, the criterion predictor approach allowed us to discover new ideas and concepts that were important for understanding effective CSR embeddedness, and that were not accoun-

ted for in existing literature. For instance, the concept of authenticity emerged through an iterative process, in which coding our data revealed a common thread through many interviews. Using CSR embeddedness as our criterion variable led us to discover the notion of affective commitment, which enhanced our understanding of how to conceptualize and assess CSR embeddedness in organizations. Affective commitment is well defined and actively used in academia as well as by practitioners, and as such provides a more substantial and operational understanding of the concept of CSR embeddedness. Including affective commitment as a key indicator of CSR embeddedness proved useful for our analytical purposes. However, further research is needed to develop and refine a conceptualization of CSR embeddedness, and a method for assessing it based on the concept of affective commitment.

Furthermore, the inclusion of contextual variables in the model of CSR embeddedness came about as a result of unanticipated findings of the nature and importance of many contextual factors at different levels. For instance, we discovered mutual trust and flat organizational structure as common threads through our interviews, even though we did not ask directly about them. Neglecting the role of context would assume that companies are in full control of CSR, and can autonomously determine their inputs and outputs, independently of internal and external stakeholders. Our findings, however, indicate that CSR embeddedness is not solely an outcome of company efforts and commitment, as these interact with a complex mix of institutional support, existing company culture and structures, supply chain structures and supportive stakeholders. The case of Arriva especially highlights this point, as a lack of attention to context would not have revealed how the unsupportive downstream supply chain effectively undermined CSR efforts.

The centrality of employee interviews in our data collection was instrumental in enabling an accurate assessment of CSR embeddedness, and enriched our data with nuances and insights, especially in terms of understanding how employee could actively participate in CSR and how this contributed to affective commitment. The employee interviews also illuminated how employee support and enthusiasm hinged on a perception that the company's CSR approach was sincere and genuine, and how they would be less inclined to support a CSR strategy reflecting business as usual, even if considerable resources were allocated. Most importantly, however, had we only interviewed managers, our assessments of CSR embeddedness in our case com-

panies would have been inaccurate, as they would be limited by both a managerial bias and the fact that managers' own evaluations of CSR embeddedness are incomplete. At Arriva, in particular, we were surprised by the remarkable lack of CSR embeddedness that was revealed by the employee interviews.

Our thesis is a practical example of the seminal implications of employing the predictor-criterion approach within social science. Moving beyond the understanding of researchers as preference-neutral, it enables researchers to embrace their values in constructing a normative criterion variable, which represents a desired end goal, and qualitatively explore how the criterion variable can be achieved. It also enables researchers to focus on explaining one particular phenomenon without the restrictions of statistical generalizability imposed by the experimental research design. In our research, we benefited from the power of the predictor-criterion approach to employ an exploratory research design that was guided by insights from extant literature, but was responsive to new findings. This allowed us to construct a normative model that can explain the underlying contextual factors and organizational dynamics leading to CSR embeddedness. Thus, the predictor-criterion approach can pave the way for social science scholars to generate knowledge that is analytically generalizable and sensitive to contextual nuances and complexities.

6.2. Implications of Context

Our model of CSR embeddedness is built around the Danish context, but could also apply to other countries, especially Nordic and European countries, as many of them have similar institutional environments in terms of working conditions and CSR approaches. Moreover, most elements of the model are somewhat universal: there is no reason to believe that top management engagement and a genuine effort to create a meaningful societal contribution and streamline the organization to deliver on the CSR ambitions would not be critical for CSR embeddedness in any country context. Some essential elements of the model, however, may be omitted or modified in certain cultural contexts. For instance, as discussed in the literature review, employee participation permitting and labor rights in the US in terms of collective bargaining, unionization and employment rights are much more at the discretion of the company and can thus vary significantly according to the specific company or organization.

These conditions can have a major effect on how CSR policies are formed and whether they can be embedded throughout a company. In countries where unionization and employee participation permitting are not institutionalized and not taken for granted by employees, one must assume that there will often be lower standards in terms of working conditions, more cases of labor rights violations, and a lack of employee voice. In such contexts, CV 4 and CV 7 may be transformed into predictor variables, as they would constitute progressive company action to contribute positively to workers' rights beyond the common expectation. As such, they would not reflect the baseline responsibility, but would form part of the company's CSR efforts, linking them directly to CSR embeddedness. In the Danish context, employees generally expect high standards, and meeting these high expectations is a precondition for effectively embedding CSR. Thus, even though Arriva was unionized and followed the collective bargaining agreement, the negotiated standards were perceived as unjust and inadequate leading to a dissatisfied workforce not receptive to CSR. Many places in the world, workers might be more than content with the working conditions in Arriva, because they would exceed their expectations, and such high standards could positively and directly contribute to embedding CSR.

The cultural context may also be important for several of the variables, especially employee participation, a flat organizational structure and mutual trust. Some cultures may value a strict top-down hierarchy, where the manager's authority rests on his or her ability to make decisions and give specific orders. In such cultures, a humble manager that asks for employee inputs and reveals insecurity may be perceived as weak and lose the respect of the employees. Moreover, trust is a modality of coordinating activities that works better in some cultural and institutional contexts than others. While some Western countries like the US may contain more hierarchical norms than Denmark, however, employee participation, a flat organizational structure and mutual trust are likely to be conducive for CSR integration in most Western countries.

While the model can be used across sectors, industry-related obstacles to CSR embeddedness may be challenging to overcome, as Arriva experienced due to an unsupportive downstream supply chain. While we have not systematically analyzed various industries and sectors, it could arguably also be difficult in markets with generic products, such as steel or oil, which are highly price sensitive and traded in global markets with many quick transactions and limited interaction between buyer and seller. In comparison, for companies producing printing material or

industrial machinery and companies in the hospitality industry, where quality, customer service, brand value and trust, and consumer preferences play a major role in purchasing decisions, there may be a greater scope for CSR to affect those decisions. Generally, in more pluralized markets with multiple types of customers, there should be ample opportunities for leveraging CSR as marketing, particularly as CSR is increasingly on the agenda in the media and in the business world.

An interesting issue concerns CSR in industries that have inherent issues in terms of ethics and CSR. Depending on local cultures and norms, those industries may include oil, tobacco, alcohol, payday loans and weapons. Such industries can have, and indeed often do have, well developed CSR policies in order to compensate for their controversial character, especially in terms of employee benefits and working conditions, as well as sustainable production standards and responsible supply chain management. However, while they do also have CSR policies aimed at reducing the social and environmental risks of their products, their products may be inherently and unambiguously harmful. Therefore, it may be difficult to fully embed CSR, as it can hardly avoid being undermined by the negative social impact of the industry. Further research could illuminate whether and to what extent such industries can succeed in integrating CSR and increasing employee commitment.

From the analysis it was evident that KLS PurePrint was the most exemplary case when it comes to CSR embeddedness, and it was also by far the smallest company with less than 50 employees located in one building. Meanwhile, our largest case company – Arriva with over 4000 employees spread across Denmark – had major issues, particularly related to a high distance between top management and employees. Thus, it could seem that smaller companies are more suitable for embedding CSR internally due to their limited size and geographical dispersion. Size and geographical dispersion could complicate CSR integration, because of a more complex organizational structure with several managerial layers and a higher horizontal and vertical distance between colleagues, limiting the informal interactions and opportunities for building mutual trust and commitment.

However, several of our interviewees emphasized that CSR embeddedness was not related to the size of the company, but rather contingent on management style. If the company has the right intentions and a top management that is engaged and committed, CSR should disseminate

through the organization as a part of the company culture. This may particularly be the case in Denmark, where there is a relatively low power distance and high degree of employee participation. Moreover, larger organizations and multinational companies will often have more resources to develop and embed CSR policies, and to create a larger social impact and thus unite employees around a highly potent CSR strategy. Larger companies will tend to have more power in their value chain, whether in a capacity as buyer or supplier, so they would in many cases have more power to drive sustainability forward and dictate production and product standards. Their higher public exposure may also constitute a greater incentive to leverage CSR as marketing and to integrate CSR holistically in order to avoid negative publicity. In any case, our data is not sufficient to adequately address the role of company size in CSR embeddedness, which may be an interesting topic for future research.

6.3. Implications for Business

The model of CSR embeddedness is a dynamic model that is widely applicable for companies of various sizes and in various countries and industries, and can be interpreted according to different business models and CSR profiles. Therefore, our model is useful for any company wishing to integrate CSR throughout the organization, ensuring that CSR is thoroughly embedded in the corporate identity. Following the model of CSR embeddedness can have several implications for how companies think about CSR, how CSR can benefit companies and for the social and environmental impact of CSR. The model of CSR embeddedness requires a shift in perspective from the more mainstream strategic CSR approach, in which CSR is employed instrumentally to serve corporate interests and ultimately generate profits. Rather, CSR is treated as a normative ethical given and a way of doing business. This is reflected in the conceptualization of CSR as the obligation to reduce or eliminate their negative social and environmental impact and contribute positively to societal and environmental challenges. The conceptualization is important as it forms and directs companies' CSR.

CSR embeddedness requires departing from attempts to calculate the net present value of CSR investments, as such calculations are arguably impossible, and as it is fundamentally incompatible with a holistic approach to CSR. Instead, as demonstrated in the analysis, authentic CSR is more related to a vision or a belief that 'this is where we are going', and it requires a long-term perspective and efforts to ensure sustainable outcomes. As all other business activities

CSR should be continuously evaluated and adjusted, based on the predictor variables and whether or not the CSR efforts are making an impact – not just a matter of opt in and opt out, depending on economic gains. Approaching CSR this way has great potential for fostering knowledgeable and affectively committed employees that believe in the CSR vision and work to achieve it. As our interviews show, employees sense when CSR efforts are opportunistically employed with a narrow profit motive in mind, and when CSR efforts are based on a genuine desire to do good.

The model of CSR embeddedness does not distinguish between different types of CSR. Our findings do not indicate that there is one type of CSR that is universally better; rather, it matters that there is a meaningful connection to what the company is doing, and a clear CSR vision to help achieve the SDGs that can be used as a frame for the different CSR initiatives. However, the dynamics of different CSR policies may vary according to whether it targets the company's environmental footprint and climate change, internal issues such as the wellbeing of employees, or external stakeholders such as programs in developing countries. For instance, when employees are the primary beneficiaries of CSR programs it might be difficult to involve them as co-creators in formulating and executing CSR. CSR embeddedness could also be influenced by whether CSR is integrated in the product and core business model, as in KLS PurePrint, or if it runs more parallel to the business. Future research could shed light on how different types of CSR may affect the predictor and contextual variables and the way companies can work with the model to embed CSR.

Our case studies demonstrate that companies do benefit from embedding CSR. CSR can more specifically be good for business by enhancing internal and external marketing. Through the different case studies is was evident that in the cases where CSR was internally embedded, employees were generally motivated by CSR initiatives and felt satisfied in terms of their ideological needs. Moreover it seemed that our case companies were able to increase productivity by embedding CSR, as some employees emphasized that they were willing to work harder, because of a greater goal than narrow profit maximization. Well integrated CSR and proper CSR communication were also, according to the findings from several case companies, a way to attract and retain qualified employees. Many of their CSR initiatives could be translated directly into external marketing, as they had gotten a lot of publicity due to their specific CSR initiatives,

inclu- ding newspaper articles, media coverage and were invited to speak a conferences because of their CSR. At KLS PurePrint, CSR embeddedness was the single most important reason for the recent economic turnaround. Thus, well executed and embedded CSR policies can contribute significantly to the economic bottom line and increase the internal and external legitimacy and knowledge of the company and its CSR efforts.

It is, however, important to emphasize that the benefits are often intangible, difficult to calculate and measure, and they generally only accrue from a holistic and authentic CSR approach that is focused on creating a positive CSR impact. Thus, paradoxically, it seems that CSR can be good for business and the economic bottom line, but only if CSR is valued and prioritized as an end in itself. Treating CSR as any other investment and requiring CSR initiatives, investments and decisions to generate profits is less likely to motivate employees, satisfy their ideological needs, attract skilled talent and improve brand value and marketing. As both KLS PurePrint and Sanovo underscored, it is a long haul that requires a strong belief that doing the right thing will eventually pay off and be economically sustainable.

Moreover, CSR embeddedness may not only be good business, but may also ensure a more profound CSR impact. While a systematic analysis of CSR impact is outside the scope of this thesis, there are several reasons to expect CSR embeddedness to lead to an enhanced CSR impact. First, successful CSR embeddedness means higher employee commitment and extra efforts to make CSR work as well as possible. Rather than just getting CSR tasks done, so they can get back to the real work, there is a higher likelihood that employees will value and priori- tize CSR goals and tasks as integrated parts of their job, and will do their best to contribute to them. Furthermore, the mere expansion of CSR to all departments and all employees entails scaling up CSR efforts, which in itself is likely to augment the external CSR impact.

Second, embedding CSR in the organization will lead to a more consistent and streamlined CSR impact, because every employee and every department prioritizes ensuring that everything they do is in harmony with the CSR strategy. Thereby, effectively embedded CSR minimizes the risk of parts of the organization working against or undermining the CSR strategy, and will maxi- mize opportunities for discovering inefficiencies and inventing new creative ways of improving CSR. This is also emphasized by Delmas and Burbano (2011) who argue that the involvement of employees in CSR can reduce the likelihood of greenwashing – that is, companies portraying

themselves as 'green companies' without this being reflected in their actual behavior. We observed effective employee involvement in KLS PurePrint, where many ideas for reducing the company's environmental footprint came from employees from various departments, and we also observed how employees at Sanovo pointed to inconsistencies between the company's environmental aspirations, and some of their polluting practices. Leveraging such insights from employees across the organization has the potential to ensure a significant and consistent CSR impact, and reduce the risk of greenwashing.

While there is reason to believe that CSR embeddedness will have a positive effect on the CSR impact – both through contributing to a positive CSR impact and reducing the negative CSR impact – it is difficult to assess how significant the effects are. Future research could illuminate how much potential there is in integrating CSR throughout organizations, as opposed to allocating more resources to the CSR department, heightening compliance standards or intensifying CSR partnerships with third parties. This potential will inevitably vary from company to company and from industry to industry, but it would be interesting to examine empirically, whether the embeddedness of CSR can radically alter the impact of business on society globally, or whether it will only be a smaller part of a greater puzzle.

6.4. Implications for Policies

Our findings point to several avenues for Danish and international institutions to create an institutional environment that effectively underpins progressive and embedded CSR policies in companies, depicted in Table 9. We first consider how the Danish government may expand current legislation obliging companies of a certain size to report on CSR in order to promote more holistic and embedded CSR that contributes to society. As Denmark has bound itself to contribute to achieving the SDGs, which emphasize the important role of the private sector, it could be appropriate to craft legislation obliging companies to explicitly report on their contributions to achieving the SDGs. Moreover, to promote holistic CSR that is streamlined throughout the organization and its value chain, legislation on CSR reporting may also contain specific requirements for companies of a certain size to live up to certain standards and certifications, such as SA8000 for working conditions and ISO14000 for environmental responsibility. To ensure that the implementation of such standards goes beyond mere compliance, Barrientos (2005) suggests that companies conduct impact assessments to ensure proper implementation of

codes of conduct and the well being of workers. Therefore, impact assessments may be included as legal requirements.

The government can support CSR embeddedness by encouraging and providing guidance to companies on how to embed CSR through partnerships and platforms such as the existing CSR compass and the recently established Council for Social Responsibility and SDGs. Furthermore, if the government is to successfully mobilize companies to embed CSR, there is an urgent need for public institutions to embed CSR in their organizations by leveraging insights from academic research such as the model of CSR embeddedness. Our findings in Arriva illustrate how there is potential for incorporating CSR in public tenders, ensuring that public institutions also choose service providers based on their contributions to achieving the SDGs. Such initiatives would not only encourage and support companies' efforts to embed CSR, but would also directly contribute to national obligations to achieving the SDGs, and in many cases contribute to solving societal challenges such as unemployment of marginalized groups, climate change and social dumping.

Additionally, there is scope for enhanced legislation to protect workers' rights and ensure continued high standards in terms of working conditions. This is essential, as the absence of proper working conditions directly undermines CSR initiatives and can have personal health implications for employees, as demonstrated in our case studies. One possibility is to legally mandate that all employment contracts respect the collateral bargaining agreement that has been negotiated for that particular industry. The general application of collective bargaining agreements need not apply to all aspects of the agreement, but can be limited to issues of salaries and terms of employment, which is a common practice across EU countries, and has been debated for many years in Denmark as well. It may be an effective tool to avoid a race to the bottom in terms of working conditions through levelling the playing field, and to ensure the adequate fulfilment of hygienic needs (Ibsen, 2012). Thus, it can strengthen one of the preconditions for CSR embeddedness in companies. The government should also be attentive to companies paying employees by the hour, as opposed to a fixed contract, which our interviews suggested Arriva made increasing use of, to the detriment of employee job security and certainty of income.

In addition, the government could introduce chain of responsibility legislation, which can hold companies legally liable for illegal conduct in their supply chain. Such legislation can support CSR embeddedness by aligning ethical business practices across the supply chain, making sure that CSR is streamlined throughout the company, and that the company discharges its negative duties. Chain of responsibility legislation exists in several European countries, especially in terms of safety and social dumping in the construction and transportation industries, and has several times been proposed by Danish members of parliament (Folketinget, 2012). Moreover, chain of responsibility is already integrated in public tenders in the majority of Danish municipalities, which hold their public service providers accountable to ensuring respect for collateral bargaining agreements, labor rights and other requirements throughout their entire supply chain (Skjoldborg, 2015). Such legislation may be challenging to enforce in global value chains, but it can effectively shift the inherent risks involved in exploiting wage differences to the companies that reap the benefits, and thus must take on the full responsibility to avoid complicity in human rights abuses. Complementing the chain of responsibility legislation, the Danish Business Authority could facilitate or require whistleblower channels to increase the likelihood of uncovering illicit conduct. Legislation on responsible supply chain management and collective bargaining agreements could potentially strengthen labor rights and counteract the problems in recent years of companies exploiting migrant workers and moving production to countries with poor working conditions and labor rights issues.

Finally, our findings suggest that there may be scope for legislation demanding more environmental responsibility from the private sector. The CSR manager at BC Hospitality Group explicitly called for more progressive legislation, not least because that would give the company a competitive edge as frontrunners on environmental CSR. Moreover, compared to other social responsibilities, companies' environmental impact is relatively straightforward to measure and attribute to the responsible party. To the end of mobilizing the private sector to contribute more to achieving the SDGs, legislation could either put legal limits on environmental damage permitted or heavily tax various environmental impacts including CO_2 emissions, waste production, air and water contamination, and resource consumption. This would to a higher degree institutionalize CSR in Danish organizations and have a significant impact, especially in price sensitive industries where the costs of CSR may be detrimental to companies' competitive advantage, by levelling the playing field. It may also contribute to instilling a sustainability

mindset in managers and employees. Increasing standards and expectations for companies to be socially and environmentally responsible through such legislation is likely to contribute to CSR embeddedness in Danish organizations.

Table 9:

Policy Recommendations

Policy Recommendation	Concrete Actions
Danish Policies	
Expand CSR reporting legislation	- Companies may be obliged to report on their SDG contributions, as part of CSR reporting - CSR legislation may include requirements for standards and certifications such as SA8000 for working conditions and ISO14000 for environmental responsibility. These requirements may include conducting impact assessments
Provide guidance and knowledge sharing for CSR embeddedness	- Leverage existing platforms and forums such as the CSR Compass and the Council for Social Responsibility and SDGs by including CSR embeddedness
Embed CSR in public institutions	- Integrate CSR requirements in accordance with the SDGs and societal challenges in public tenders - Apply the model of CSR embeddedness in the public sector
Introduce legislation to protect workers' rights	- Legislate general application of collective bargaining agreements - Introduce Chain of Responsibility legislation - Facilitate whistleblower channels through the Danish Business Authority
UN Policies	
Expand corporate responsibilities to include positive duties to fulfilling the SDGs	- Expand the UNGPs' due diligence framework to include positive duties
Provide guidance and knowledge sharing for CSR embeddedness	- Leverage the UNGC and the UNGPs by including CSR embeddedness

On an international level, UN efforts to mobilize the private sector to contribute to the SDGs may benefit from frameworks such as the UNGPs expanding the conceptualization of the corporate responsibility beyond negative duties to encompass positive duties to contribute positively. Achieving the SDGs requires private sector contributions, and as such there is a need for

assigning corporate responsibilities to that end, as well as providing guidance. The UNGPs provide important guidance for companies to perform due diligence and discharge negative duties, and could potentially provide such guidance for companies to discharge positive duties as part of the due diligence process and contribute to the SDGs as well, as proposed by Buhmann et al. (2018).

The UN could encourage CSR embeddedness through existing frameworks and forums such as the UNGPs and the UNGC. With regards to the former, its expanded guidance for companies to discharge positive duties may be based on embedding CSR in the organization, and take point of departure in academic research on CSR embeddedness. The latter is already an essential forum through which companies can exchange knowledge and experience of their work with CSR, and enhancing the focus on CSR embeddedness could have a considerable effect on company policies and practices. As an international equivalent to the Danish VFSA, which two of our manager interviewees emphasized as a valuable asset in their work with CSR, the UNGC may be a key to getting CSR embeddedness in the center of the CSR agenda worldwide, and thereby promote private sector contributions to achieving the SDGs.

7. Conclusion

This thesis explored empirically and qualitatively how Danish organizations can effectively embed CSR in their organizations, focusing on the role of employees and management, as well as context. Our assessment of CSR embeddedness in our case companies is primarily based on employees' affective commitment to CSR, comprising knowledge of, identification with and emotional attachment to the CSR strategy. Our research was guided by a critical realist philosophy of science and adopted a predictor-criterion approach. This enabled us to derive a comprehensive understanding of the organizational dynamics and their interactions with context, and to construct a normative model with CSR embeddedness as our criterion variable. The model contains a set of predictor variables, which are directly related to the criterion variable, and a set of contextual variables, which play an underpinning role, and as such are indirectly related to CSR embeddedness.

The predictor variables are wide-ranging, spanning the communication, involvement of employees and holistic implementation, but also the substance of CSR; how it is conceptualized

and how the top management approaches CSR. We found that companies should understand CSR as an obligation to discharge both negative and positive duties with a view to achieving the SDGs. This approach to CSR was found in several of our case studies and contributed to employee engagement and commitment, as they thought the companies were doing good beyond basic expectations of compliance. The SDGs are included in the conceptualization because they provide a common frame of reference and a set of legitimate societal goals. It is important that companies proactively discharge both positive and negative duties, as this will prevent double standards and ensure the corporate credibility. Additionally, we found that authentic top management engagement, personal conviction and knowledge of the CSR issue are essential for CSR embeddedness.

These findings add to current literature by recognizing that the substance of CSR and the authenticity of top management's approach to CSR are keys to engaging employees. Enhancing knowledge of how companies can embed CSR was particularly possible through adopting a predictor-criterion approach and placing employee interviews at the center of our data collection. The predictor-criterion approach enabled us to discover unanticipated findings as we were not caught in an experimental hypothetico-deductive approach, but could be exploratory while guided by our criterion variable and findings of extant research to come up with predictors that were not accounted for in existing literature. Our in-depth qualitative exploration of the employee perspective generated a thorough insight into the degree of CSR embeddedness in each of our case companies, and the employee interviews were useful for understanding the reasons why the organization's efforts to embed CSR were successful or not. They also revealed that employees were rather discerning and perceptive of the intentions, sincerity, and managerial dedication to CSR, which underlines the need for top management to be authentically engaged in the CSR strategy, if it is to be effectively embedded.

CSR embeddedness is also predicted by a holistic implementation of CSR in which the company ensures that CSR is streamlined throughout the company so that no business unit undermines the credibility of CSR, and that CSR is centered in the corporate strategy so that it is prioritized and valued. For CSR to be thoroughly disseminated, internal CSR communication should be frequent and multifaceted, and should facilitate discussion and knowledge sharing about the CSR topic, signaling authentic engagement in societal issues. As final predictors of

CSR embeddedness, companies should involve employees in the formulation and execution of the CSR strategy to heighten their sense of ownership of the agenda, and to leverage employees' insights and knowledge about the company operations and how to embed CSR therein. These findings are in accordance with existing literature, but they add important nuances through concrete examples, including empirical evidence of how the predictor variables were conducive for CSR embeddedness.

An important aim of the research was to explore how contextual conditions could support or undermine the effectiveness of the predictor variables for embedding CSR. The Danish national context constituted a supportive institutional environment where employees, as well as the general public, were generally supportive towards CSR and thought it was part of the company's responsibility. The Danish government has also crafted CSR legislation that supports the institutionalization of CSR. On the industrial level, our cases demonstrated how the lack of a supportive supply chain can effectively undermine CSR, and how a supportive supply chain can enable and strengthen CSR efforts. Moreover, if collective bargaining agreements, negotiated at the industrial level in Denmark, do not fulfill employees' hygienic needs satisfactorily, it can create employee dissatisfaction and erode trust in and receptivity to CSR. Finally, on the organizational level, we found that a flat organizational structure and mutual trust between management and employees directly support employee participation in the formulation and execution of CSR, by creating a foundation for a company culture that values employee inputs and participation in managerial prerogative. Furthermore, in order to maintain legitimacy in the Danish context, it is important that the company is unionized and has cooperative committees, and that it complies with basic laws and societal norms. Including contextual layers in the model of CSR embeddedness and providing empirical examples of cultural perceptions of CSR reveals that CSR cannot be understood independently of the organizational, industrial and country context.

The implications of our research are threefold. It is the first study to treat effective CSR embeddedness as a criterion variable, and it demonstrates how the predictor-criterion approach can be usefully applied in social science research. It also has major implications for businesses, as it provides an operational and dynamic framework for managers to embed CSR, and it suggests an important shift in perspective from CSR as instrumental to achieving other corporate goals, towards a normative understanding of CSR as an end in itself. Embedding CSR this way can both

be beneficial to the company by fostering employee engagement and affective commitment, and to society by ensuring a more profound and consistent CSR impact. Finally, our research has implications for national and international politics, and we propose policy recommendations for the Danish government and for the UN to strengthen CSR embeddedness based on our findings of contextual facilitators of CSR embeddedness.

Our research is seminal in providing qualitative insight into the mechanisms and contextual factors that can lead to CSR embeddedness, and in drawing attention to the central role of employees. This provides guidance for companies and addresses some of the current challenges of CSR being detached and having a limited impact. Moreover, it reinforces the focus on private sector contributions to the SDGs. Our research paves the way for future research to study the dynamics and mechanisms of CSR embeddedness and illuminate how other contextual settings than the Danish context may affect CSR embeddedness, in order to enable a broader applicability of the model.

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9. Appendix

HRM Literature Scrutiny

Title	Author(s)	Year	Mention of CSR
International Human Resource Management	Harzing & Pinnington	4th edition 2015	Yes - Talks about CSR and how it can be integrated in HR
Strategic Human Resource Management: A Guide to Action	Armstrong, Michael	4th ed 2008	YES, Strategic CSR - 1 chapter dedicated to Strategic CSR. "CSR strategy needs to be integrated with the business strategy, but it is also closely associated with the HR strategy. This is because it is concerned with ethical behavior both outside and within the firm (...) [i]n the latter case this means creating a working environment where personal and employment rights are upheld and HR policies and practices provide for the fair and ethical treatment of employees" (p. 127). However, no more mention of CSR in rest of book
Human Ressource Management at Work - People Management and Development	Marchington & Wilkinson UK	3rd ed. 2005	Yes - mentions CSR in the beginning of the book (max 2 pages). CSR is described but not connected to HRM. Used to say that the strategic role of the firm is not solely financial.
Human Resource Management - strategies and processes	Nankervis, Compton and Baird Australia	6th ed. 2008	Yes - Briefly mentioned (1 page). Mentions that it is important to avoid mismanagement and unethical behavior and can help to attract and retain talent.
Human Resource Management in a Global Context - a critical appraich	Kramar & Syed UK	2012	yes - Mentions CSR briefly three times. It is centered around ethics. explains briefly the elements of socially responsible human resource management.
Applied Psychology in Human Resource Management	Cascio, Wayne F. and Aguinis, Herman US	7th ed, 2011	YES, Organizational Responsibility (OR) and Strategic Responsibility Management (SRM) mostly standard compliance-based ethics, BUT also discusses the role of HRM in implementing OR and argues for "integrating OR within the organization's overall strategy" (p. 417) INTERESTINGLY, OR and SRM not included in 6th ed. (2005)
The Routledge Companion to International Human Resource Management	Collings, David G.; Wood, Geoffrey T. and Caligiuri, Paula M. Mixed	2015	YES in one chapter, brief mentions in two other chapters. Chapter 32 by Michael Muller-Camen and Wolfgang Elsik on CSR argues that "CSR, ethics and human rights are not yet taken seriously in IHRM" (p. 559) Lit Review on CSR in HRM! Also talks about internal social communities and MNE's employees creating a "shared sense of identity, norms and

			purpose". Argues that "a common set of ethical values can help ensure against socially irresponsible behavior" (p. 469) → CSR integrated in organizational culture However, as a whole, CSR is not integrated in the Routledge Companion to IHRM
Human Resource Management	Gilmore and Williams (UK)	2nd ed. 2013	Yes - states that CSR should be part of HRM. CSR is closely connected to ethics
Human Resource Management in the Multinational Company	Desatnick, R.L. and Bennett, M.L. US	1978	YES, social responsibility. Whole section p.283-295 about social responsibility. Quite visionary in arguing that MNCs must be socially responsible, and indicates that HR managers must play a role in implementing
Virksomhedens Personalearbejde - ledelser og administration	Nielsen, Keldorff & Mølvadgaard (DK)	2008	Yes, briefly mentions that CSR is part of HR p. 25 (⅓ page)
Strategic Human Resource Management	w, Mankin & Kelliher	2012	Yes - chapter about CSR and HRM
Aligning Human Resources and Business Strategy	Holbeche, Linda UK?	1999 2nd ed. 2009	No/Yes - A few pages discussing the interface between HR and CSR (in 2nd ed.)
Human Resource Management i europæisk perspektiv	Larsen, Henrik H. et al. DK	1996	Yes - Chapter 11 pp. 177-182 on CSR
HRD in a Complex World	Lee (ed.) UK	2003	Yes a bit - talks about the social responsibility of HRD professionals, the moral obligation of HRD professionals
Human Resource Management - Issues, challenges and opportunities	Simons (ed)	2011	Yes - Internalizing CSR through HR
HRM Licence to Work – Arbejdslivets tryllestøv eller håndjern?	Larsen, Henrik H. DK	2nd ed. 2010	Yes - pp. 399-403 discuss interface between CSR and HRM
ethics and HRD - new approach to leading responsible organizations	Hatcher	2002	Yes - strong focus on CSR

Title	Author(s)	Year	No mention of CSR
Strategic Human Resource Management	Millmore, Lewis, Saunders, Thornhill	2007	NO

	and Morrow UK		
The Art of Managing Human Resources	Schein, Edgar H. (Ed.) US	1987	NO
Managing Human Resources	Bach, Stephen (Ed.) UK	4th ed. 2005	NO not really, but talks about diversity/equality/discrimination, and CSR as employer branding
The Handbook of Human Resource Management Education - promoting an Effective and Efficient Curriculum	Culbinas Scarpellp (ed.) US	2008	No , mentions ethics
International Human Resource Management	Harzing, Anne-Wil and Van Ruysseveldt, Joris (Eds.) UK	2nd ed 2004	NO
Human Resource Strategy - Formulation, Implementation and Impact	Bamberger, Peter and Meshoulam, Ilan US	2000	NO
Human Resource Management – A Contemporary Approach	Beardwell, Julie and Claydon, Tim (Eds.) UK	6th ed. 2010	NO
The Practice of Human Resource Management	Tyson (ed.) UK	1997	NO
Beyond HR	Boudreau, John W. and Ramstad, Peter M. US	2007	NO
Strategic Human Resource Mangement	Mabey & Salaman US	1995	no
The Oxford Handbook of Human Resource Management	Boxall, Peter; Purcell, John and Wright, Patrick UK	2007	No, only briefly on p. 498
Human Resource Management - rhetorics and realities	Legge UK	1995	no
International Human Resource Management	Briscoe, Dennis R. and Schuler, Randall S. US?	2nd ed. 2004	NO, only talks about ethics in a compliance-kind of way

International Human Resource Management	Mendenhall & Oddou US	1991	no
International HRM - a cross-cultural approach	Jackson	2002	No
Reinventing HRM – Challenges and New Directions	Burke, Ronald J. and Cooper, Cary L. UK/Canada	2005	NO, talks about DM and EEO
International Human Resource Management	Harzing & Van Ruysseveldt (UK)	1995	no
International Human Resource Management - a critical text	Scullion & Linehan (ed)	2005	No
Human Resource Management	Saini & Khan	2000	No
Managing the Global Workforce	Caligiuri, Paula; Lepak, David and Bonache, Jaime US/Spain	2010	NO, brief mention on p. 20
Fundamentals of Human Resource Management	Noe, Hollenbeck, Gerhart & Wright (US)	2004	No - brief section about ethics.
Human Resource Management - critical perspective on Business and Management	Poole (ed). US	1999	no
Human Resource Management in Northern Europe - trends dilemmas and strategy	Brewster and Holt larsen (ed)	2000	No
Human Resource Management in Europe	Kirkbride (ed)	1994	no
HR Vision – Managing a Quality Workforce	Connock, Stephen UK	1991	NO
Contemporary Issues in Human Resource Management	Brewster, Chris; Dowling, Peter; Grobler, Pieter; Holland, Peter; Wärnich, Surette UK/SA/AUS	2000	NO
Human resource management in organizations	Robinson (UK)	2006	no

Competency-Based Human Resource Management	Dubois, David B. and Rothwell, William J. US	2004	NO
Critical Thinking in Human Resource Development	Elliott, C. and Turnbull, S. (Eds.) UK	2005	No. Although there is a chapter with a weird philosophical discussion on 'goodness' of companies.
New Approaches to Employee Management – Employee Management in Developing Countries	Saunders, David M. (Ed.) CA?	1995	No
European Developments in Human Resource Management	Hegewisch, Ariane and Brewster, Chris EU	1993	No
Building Successful Multicultural Organizations	Fine, Marlene G. US	1995	No - But Chapter 7 looks at how companies can nurture and support a multicultural workforce (strategy, hiring practices, support and development etc.). Could be analogously used to discuss how companies can nurture and support a socially responsible workforce? Also stresses the importance of a consistent commitment to diversity
Experiencing Human Resource Management	Mabey, Christopher; Skinner, Denise and Clark, Timothy UK	1998	No. Includes a discussion of whether/how HRM is ethical based on deontology, utilitarianism and stakeholder theory
Managing a Global Workforce - challenges and opportunities in international Human Resource Management	Vance & Paik (US)	2006	No. Does mention that there is an increased focus on CSR in one sentence (p.8), but no connection to HR.
Human Resource Management	Fisher, Cynthia D.; Schoenfeldt, Lyle F. and Shaw, James B. US	5th ed. 2003	No
Virksomheders personalearbejde - med eksempler fra forskning og praksis	Nielsen & Mølvadgaard (ed.) DK	2000	No
Managing Human Resource in North America	Werner (ed.)	2007	No
Explaining the Performance of Human Resource Management	Fleetwood, Steve and Hesketh, Anthony	2010	No. Talks about ethics - compliance based

	UK		
Managing Without Traditional Methods – International Innovations in Human Resource Management	Flood, Patrick C.; Gannon, Martin J. and Paauwe, Jaap Mixed	1995	No
Human Resources in a Changing environment	Williams (US)	1996	no
Human Resource Management and the Institutional Perspective	Wood, Brewster & Brookes (ed.)	2014	No. Contextual understanding of CSR
Delivering on the Promise	Friedman, Brian; Hatch, James and Walker, David M. US/UK	1998	No
Trust and Transition - managing today's employment relationship	Herriot, Hirsh & Reilly (UK)	2006	no
Living Strategy – Putting People at the Heart of Corporate Purpose	Gratton, L. UK	2000	No. But does argue that people search for meaning (in their work) and that companies have a soul. And that the psychological contract must be honored in order to foster trust and commitment
Managing Diversity in Organizations	Golembiewski, Robert T. US	1995	No
Human Resource Strategy - towards a general theory of Human Resource Management	Tyson (UK)	1995	No
The Global HR Manager	Joynt, P. and Morton B. (Eds.) Mixed	1999	No
Human Resource Management and Organization Behavior - selected perspectives	Tziner	2002	No
HR Transformation - building Human Resources from the Outside In	Ulrich, Allen, Brockbank, Younger & Nyman	2009	No
The Global Human Resource Management Casebook	Christiansen, Liza C.; Biron, Michal; Farndale, Elaine and	2018	No

	Kuvaas, Bård (Eds.) Mixed		
Den Globale Udfordring	Evans, Paul; Pucik, Vladimir; Barsoux, Jean-Louis and Engsbye, Maiken Mixed	2002	No
The HR value proposition	Ulrich & Brockbank (US)	2005	No. Only briefly about ethical issues
Understanding Human Resource Development - A research-based approach	McGoldrick, Stewart & Warson	2002	No. Talks a bit about ethics
Updating Your Company's HR Strategy	Too many	2008	No
Generations at work - managing the clash of boomers, Gen Xers, and Gen Yers in the workplace	Zemke, Raines & Filipczak	2nd ed. 2013	No
The Routledge Companion to strategic Human Resource Management	Storey, Wright & Ulrich	2009	No. Mentions it CSR on page 49 - 1 sentence
The Performance Challenge	Gilley, Jerry W.; Boughton, Nathaniel W. and Maycunich, Ann US?	1999	No
Strategic Human Resource Management	Gratton, Hope Hailey, Stiles & Truss (UK)	1999	No
Strategic Human Resource Management - a guide to effective practice	Foulkes (ed.)	1986	No. Mentions social responsibility briefly
Human Resource Development in a Knowledge Economy	Harrison, Rosemary; Kessels, Joseph Mixed	2004	Not really. Includes a section on ethics that mentions CSR. Compliance-based approach suggesting it is important to have a code of ethics
International Human Resource Management - A Multinational Company Perspective	Tayeb	2005	No
Motivation, Beliefs, and Organizational Transformation	Green, Thad B. and Butkus, Raymond T. US	1999	No

Employee Resourcing	Taylor	1998	no
Strategic Human Resource Development	Grieves, Jim UK	2003	No
Developing Human Resources	Thomson& Mabey	1994	No
Achieving a Triple Win - Human Capital management of the employee lifecycle	Thompsen	2010	no
The Human Resource Function	Hall, Laura and Torrington, Derek UK	1998	No
International Human Resource Management - Think Globally, Act Locally	Torrington (UK)	1994	No. Talks about social responsibility in the end of the book (what next section) as something of increasing importance
Finding & Keeping the Best People	Harvard Business Review US	2011	No
E-Human Resource Management - Managing Knowledge people	Torres-Coronas & Arias-Olive (sp)	2005	No
On Motivating People	Harvard Business Review US	2003	No. Chapter on p. 45 by Herzberg on intrinsic motivation (hygienic needs sources of dissatisfaction, intrinsic factors motivate)
The employment relationship - Kay Challenge for HR	Sparrow & Cooper (UK)	2003	No. Briefly explains that social responsibility is becoming more important
HRM i Praksis	Larsen, Henrik H.; Nielsen, Jens O. and Øhrstrøm, Bente DK	2014	Not really - "I fremtiden må forudses et tættere samspil med endnu flere discipliner. CSR (Corporate Social Responsibility), som udtrykker virksomhedens samfundsmæssige engagement og profil, rummer mange HRM-aspekter, og HR-folk inddrages da også i stigende grad i CSR-arbejdet" (p. 11) Refers to CSR here and there in the contexts of firing people and supply chain management, but does not really take it up
Globalizing Human Resource Management	Sparrow, Brewster & Harris	2004	Not really - Mentions that CSR is increasingly important (risk management) but not how it interplay with HR
Reengineering Human Resources	Spencer	1995	no

Strategy and the Human Resource - Ford and the search for competitive advantage	Starkey & McKinlay	1993	No
Managing Human Resources - The Art of Full Employment	Stern US	1982	No
Managing Human Resources in Europe	Larsen, Henrik H. and Mayrhofer, W. (Eds.) DK/AT	2006	No
Human Relations - People & Work	Steinmetz	1979	no
Human Resource Management - Linking Strategy to Practice	Stewart & Brown US	2009	No
Human Resource Management – An International and Comparative Perspective	Hollinshead, Graham and Leat, Mike	1995	No
Managing Human Resources and Industrial Relations	Storey & Sisson	1993	no
HRM-Earth.dk – et overblik over HRM i Danmark	Hjalager, Anne-Mette; Larsen, Henrik Holt and Znaider, Ruth DK	2009	Not really, but does say that CSR will be more and more important. "... virksomhedens tilgang til bæredygtighed, socialt ansvar mv. spiller en afgørende rolle for dens tiltrækningskraft (...) Corporate Branding, Employer Branding og CSR rækker ind over både HRM, marketing og kommunikation, og et tættere samarbejde mellem disse funktioner bliver nødvendigt. Vi ser da også i stigende grad, at tre eller i hvert fald to af funktionerne bliver lagt ind under samme ledelsesområde" (pp. 10-11)
Development In the management of Human Resources - An Analytical Review	Storey	1992	No
The Influence of Culture on Human Resource Management processes and Practices	Stone & Stone-Romero (eds)	2008	No
Human Resources - Videregående Uddannelser	Stordal & Steen Sørensen DK	3rd ed. 2009	Not really - mentions social responsibility - compliance based and that in DK it is mostly taking care of by the welfare state.

Global Staffing	Scullion & Collings (eds) UK	2006	No
Human Resource Management in Europe - Comparative Analysis and contextual understanding	Scholz & Böhm (eds)	2008	No - Chapter on Denmark and HRM
Organizational Success through Effective Human Resource Management	Sims	2002	No
Empowering People - How to bring out the best in your workforce	smith	1996	No
Human Relations Issues in Management	Henderson, George US	1996	No
Human Resource Management for MBA students	Henderson (US)	2008	No
Human Resource Strategies for International Growth	Hendry, Chris UK	1994	No
Frontline HR - A Handbook for the Emerging Manager	Hornsby & Kuratko	2005	No
HRM trends & challenges	Walton & Lawrence (eds) US	1985	No
HRM I Danmark efter Kristen - Back to square one eller Fugl Fønix	Bévort, holt larsen, hjalager & christensen DK	2014	No
Human Resource Management	Dessler (ed.) UK	13th ed. 2013	No, ethics. Talks about ethics of an organization in a similar way as CSR. it is concerned with the ethical behavior of the firm and how HR can promote ethics in an organization.
Searching for the Human in Human Resource Management	Bolton, Sharon C. and Houlihan, Maeve (Eds.) UK	2007	NO - Talks about humanizing HRM, but does not make a connection to CSR
Business-led HR Strategies	Suri, G.K.; Dikshit, U.K.; Gera, M.R. and Gupta, M.L. (Eds.) India	1998	NO - But does emphasize employee involvement in formulating the mission statement and this being shared by employees and reflected in their attiutde and behavior. Case of Tata Steel with vision: Humane Approach, Patriotism and Enterprise as a Public Institution ("believed that the organisation must strive to satisfy the overall needs of its employees and those who are

			affected by its activities")
Talent on Demand – Managing Talent in an Age of Uncertainty	Cappelli, Peter US	2008	NO - Interesting that he frames the problem as we also do; war for talent, difficult to retain talent etc. But his answer is reactive – employees sharing costs of development etc. Boils everything down to making money
international HRM - managing diversity in the workplace	Albrecht (ed) US	2001	NO - talks about ethics and how it is a matter of business 1. clearly state company values 2. communicate the value 3. apprise your business partners of your standards 4. translate ethical behavior into performance
Human Resource Management in Europe - Evidence and Convergence	Brewster, Mayrhofer & Morley (ed)	2004	No - talk about how HRM unfolds in different countries - relevant for country context
Human Resource Management - organisation og Menneske	Elgaard, Frandsen, Hagelshjær og Smit (DK)	2011	Nej, brief mention. Mentions that CSR is important to consider - NOT how. Can be used to explain the Danish culture and context
The Global Challenge – International Human Resource Management	Evans, Paul; Pucik, Vladimir and Björkman, Ingmar Mixed EU	2nd ed. 2011	Not really. Does remark, however, that "HR should be a vital catalyst in building *socially responsible competitive cultures* – businesses that create sustainable economic value for all stakeholders" (p. 603)

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