

Master Thesis

MCs. International Business and Politics

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## **The “right thing to do”?**

Integrating refugees into the labour market through  
the IGU-Scheme in Denmark

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## **Abstract**

This thesis looks into the motives that influence a company's decision to participate in the IGU scheme. The scheme constitutes an active labour market policy introduced in 2016 to address the gap in the matching process of employers and refugees in Denmark. Employers' active participation in such policies is deemed to be paramount to their successful implementation. For the purpose of our research, we analyse the responses of the representatives of four Danish companies, with who we conducted semi-structured interviews designed to deduce their views on the studied matter. We take into consideration the concurrence of determinants that mobilise employers' active commitment. By looking into relevant theories, we first establish that, to the involved managers, participation in the IGU scheme constitutes an activity through which they take responsibility for the social aspect of their business. Secondly, we argue based on our findings that the grounds on which CSR is operationalized in Denmark is the pursuit of the common good. We conclude that CSR underlined by ethical imperatives - befitting the notion of common good - contributes to the decision significantly, to the extent that it sufficiently inspires participation in the IGU scheme. This further augments the discussion on the drivers for a firm's socially responsible behaviour. What is presented in this thesis provides an understanding of the reasoning when examining the drivers behind employers' engagement in active labour market policies, with implications for policymakers and all relevant actors who are concerned with the governance of this particular - as well as other similar – project.

**Keywords:** CSR, *motives, IGU-Scheme, business engagement, common good*

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## List of abbreviations

<b>ALPM</b>	Active Labour Market Policy
<b>SIRI</b>	The Danish Agency for International Recruitment and Integration (Styrelsen for International Rekruttering og Integration)
<b>STAR</b>	Danish Agency for Labour Market and Recruitment (Styrelsen for Arbejdsmarked og Rekruttering)
<b>UIM</b>	Danish Ministry of Immigration- and Integration Ministry (Udlaendige- og Integrationsministeriet)
<b>AMU</b>	Danish vocational education (Arbejdsmarkedssuddannelse)
<b>DA</b>	Danish Confederation of Employers (Dansk Arbejdsgiverforening)
<b>LO</b>	Danish Confederation of Trade Unions (Landsorganisationen i Danmark)
<b>IGU</b>	The Basic Integration Education

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## **1. Introduction**

Every day, 37.000 people are forced to flee their homes because of conflict and persecution. Today, there are over 25 million refugees in the world and the reality for most of them is that they struggle to access the labour market in the state they are relocated (UNHCR The UN Refugee Agency, 2019). That often means that they do not have the right or means to work or own businesses in their hosting country or country of destination, or they face -often severe- restrictions. This unmet priority of refugee access to employment or self-employment can be reasonably considered as an issue not only for the individuals finding themselves in this problematic situation, but for the society in general. Failure to access the local labour market obstructs the integration process and renders refugees into vulnerable members of the society. That is potentially detrimental for the host communities as it leads to societal inequalities and unhealthy societies. Furthermore, host societies overpass the opportunity to acquire new, diverse talents and fail to leverage the pool of talents, undeniably beneficial for the whole economy, fostering growth and prosperity. Hence, it is highly desirable for host countries to foster the economic integration of refugees.

Accordingly, companies in refugee-hosting countries have a direct interest in contributing to efforts that mitigate the potentially destabilizing consequences of a refugee influx. Partnerships with government, multilateral, and nongovernment actors are seen important to identify and address constraints, for example through programs around skill development.

In the Danish setting, a corporation's responsibility for social interests is assigned to corporations through the country's formal and informal institutions. Acknowledging this fact, our thesis is inspired by the complex issue of refugee integration in the labour market and the trajectories of the involved actors. We investigate this puzzle by studying a particular active labour market policy, introduced in Denmark shortly after the recent European refugee crisis of 2015; the so-called IGU scheme. We develop an argument that Danish companies participate in the IGU scheme driven by ethical motivations, formulated through an orientation towards the achievement of the common good. We seek to identify the extent to which ethical corporate responsibilities conceptualised as



CSR activities generate employers' participation to such schemes, which serves as our research question. Answering this question is crucial for policy makers that aspire to stimulate CSR, but also for societal groups (i.e. NGOs). For that, we navigate the historical evolution of both integration policies and CSR in Denmark, in parallel to the relevant academic work around the field of CSR. We then interview executives as spokespersons from four Danish companies of different sizes and sectors. We develop our conclusions with reference to the theoretical analysis of our findings.

## **1.1 Problem Statement and research motivation**

Although the primary task of responding to the crisis and its societal impacts is placed on the shoulders of the state and its governmental bodies, there is reasonable ground established for companies to engage in certain societal issues.

From the times of its emergence, the concept of corporate social responsibility has been studied and explored from a multitude of angles and perspectives. These have already been mapped and categorized by several researches (e.g. Carroll, 1999; Garriga & Melé, 2004; Secchi, 2007). Large number of models and frameworks were created and tested, trying to establish what the term "social responsibility" entails (e.g. Carroll, 1979; Manne & Wallich, 1972; Matten & Moon, 2008), how far it reaches (e.g. Crane et. al., 2009; Preston & Post, 1981), what are the implications of it and how to strategically manage it or even measure it (e.g. Burke & Logsdon, 1996; Porter & Kramer, 2006). Studies have been conducted to assess corporate responsibility in light of particular issues, mainly focused on the environment and as a response to specific stakeholder concerns.

The refugee crisis and its impacts, together with the challenges it poses (e.g. Aiyar et al., 2016; Barysch, 2016; Sekkarie & Cali, 2015) and the opportunities that their integration into the labour market represents for the host economies, has been under the spotlight since its dawn (e.g. Bodewig, 2015; Clemens et al., 2018; Fratzscher & Junker, 2015). Although the main focus when searching for long-term solutions has been on the public policy measures and their effective implementation (e.g. Fasani, Frattini, & Minale, 2018; Hynie, 2018; Scholten et. al., 2016), a number of studies and reports paid attention to the role businesses have to play (e.g. Huang, 2017). The debate mainly revolves around the

economic benefits for the company or takes on to address the mutual advancement of companies and refugees involved (e.g. Legrain, 2016).

Although some surveys found business engagement in refugee issues to be motivated by the company's CSR (Dumont et. al., 2016), they primarily referred to refugee aid in general as comprising a wide range of business activities with short-term and long-term effects. In Denmark, integration has historically been equated to employment (Jørgensen, 2014). Alas, a 2015 analysis from the Confederation of Danish Employers (DA) showed that three out of four refugees who came to Denmark in the early 2000s were jobless ten years later (The Local, 2015). After the refugee crisis in 2015, the Danish government in collaboration with the Danish Confederation of Employers (DA) and the Danish Confederation of Trade Unions (LO) introduced a new scheme designed to facilitate the matching process between employers and refugees, while improving the skills and qualifications of the latter. The new, so-called 'integration basic education' scheme (IGU) constitutes an active labour market policy which provides certain incentives to the employers in order to engage them in the effective implementation of the measure (Udlændinge- og Integrationsministeriet, 2016). Active participation of employers in the active labour market policies (ALMPs) is essential to achieve the integration of the unemployed in the labour market (Bredgaard & Halkjaer, 2016). For that reason, we find it purposeful and rewarding to attempt to unveil the motivations that mobilise employers to seek participation in the IGU scheme as an ALMP, and further to assess the relative role CSR has to play in their decision.

## 1.2 Research Question

*To what extent does CSR motivate companies to participate in the IGU-Scheme?*

**SQ1**

**Do companies consider the participation in IGU to be a part of their CSR activity?**

**SQ2**

**How does the companies' view of CSR correspond to the notion of common good?**

**SQ3**

**Did the ethical aspect (CSR) play a major role to the company's decision to participate in IGU?**

### **1.3 Structure**

The thesis is divided into eight main sections, each with different extent and logical aim, but all supporting the primary purpose of gradually drawing up the answer to the main research question. In the introduction part we are opening up the topic through the formulation of the problem of interest that led to the posing of the research question and sub-questions.

The following chapter is designed to provide the reader with some necessary background information, essential for the appreciation of the studied issue, and offers a context for the later analysis.

The existing theoretical knowledge, relevant to the question studied, is summarized in the third section mapping the different approaches to the concept of CSR and providing the necessary ground to unfold the different justification and drivers for CSR engagement. The chapter later presents literature used for building up the theoretical framework for analysing the motivations that lead Danish enterprises to participate in the Sammen om Integration initiative and the IGU scheme.

In the methodology part, the reader is introduced to the research strategy applied and can familiarize themselves with the philosophical stance taken throughout the thesis. Data sources and collection processes, the research approach and the methods used for the analysis are also to be read in this part, together with the rationale for the sample construction.

The analysis, presented in chapter five, represents the integral part of the thesis body. The analysis is structured in a way that offers an essential understanding and systematically unravels the studied matter. In the first part we examine the perception of the IGU scheme as a CSR activity by the interviewed companies. Having established that, we evaluate their CSR operationalization as a configuration of the main elements of the approach of the common good, to establish that the concept in their perspective is underlined by ethical imperatives. Then we proceed to assess the role of CSR to their decision to participate in the IGU scheme, based on a set of indicators that were both concept-driven and empirically developed.

As a part of the discussion chapter, we attempt to relate our results back to the academic work that we surveyed in the literature review and draw possible implications and contribution of our findings. Our conclusion is preceding the final chapter, which is presenting suggestions concerning different perspectives and applied limitations to our study, as well as possible further research on the topic.

## **2 Context and Background chapter**

This chapter outlines the terminology and facts mentioned throughout the thesis and provides information and background context for the following sections. Main features of national efforts for integration and numbers related to the refugee situation in Denmark are presented in order to build up the comprehension and to familiarize the reader with the specific national realities. The chapter also contains the presentation of the IGU and outlines the characteristics of the programme.

### **2.1 Refugee crisis in Europe**

UN Refugee Agency reports that by the end of 2017 there is almost 20 million refugees around the world -the highest number since the end of the Second World War- and 3 million asylum seekers (UNHCR The UN Refugee Agency, 2019b). Although vast majority of people is displaced within their home country or seek refuge in a neighbouring country there has been an unprecedented influx of refugees and migrants reaching Europe. The crisis in Europe has seen its peak in 2015-2016, when nearly 5,2 million refugees and migrants reached European shores, the largest proportion arriving from Syria as they fled the civil war<sup>1</sup>, Afghanistan torn by the ongoing conflict with Taliban rebels, Eritrea and other countries torn apart by war and human rights violations. The States such as Italy, Greece or Hungary found themselves on the frontline of the refugee crisis and their abilities to deal with such volumes of new arrivals had been tested (Bendixen, 2019). The EU-wide system for immigration management has been put on trial leading to increased tensions and division among European leaders on how to react and who is responsible for the processing (Bajekal, 2015). The responses from the side of national government varied, with countries like Germany or Sweden initially opening their borders to accommodate the asylum seekers to close-border policies seen in blocks countries led mainly by Hungary or Poland (Bendixen, 2019).

Even though the number of people arriving to Europe more than halved, the question of managing the rights and providing for those who are already here with opportunities and means to integrate into their host society remains.

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<sup>1</sup> The arrivals from Syria accounted for more than 50% of the total number in 2015

## 2.2 Refugees in Denmark

When talking about refugees and refugee crisis, it is important to distinguish between several terms that describe the person's status and are connected to different sets of rights and legal protection in a given State. The definition of **refugee** and the minimum standard for their treatment are set out by the **UN Refugee Convention**, adopted in 1951 and considered to be a main source of law guaranteeing protection for individuals covered by it: *"Any person who owing to well-founded fear of being persecuted for reasons of race, religion, nationality, membership of a particular social group or political opinion, is outside the country of his nationality and is unable or, owing to such fear, is unwilling to avail himself of the protection of that country"* (United Nations, 1951). The status of refugee grants the individual at minimum rights such as right to primary education, right to work and access to the welfare system.

To this day, 144 countries have signed the Convention. Among them, Denmark was the first to sign: if the Danish authorities consider that an asylum seeker meets the requirements set by the definition of the UN Refugee Convention, they must be given asylum pursuant to section 7.1 of the Aliens Act (Convention status). Convention status under the §7.1 article constitutes the strongest type of protection in Denmark, and it is directly linked to the Refugee Convention.

The individuals who have sought international protection and whose claims for refugee status have not yet been determined, namely **asylum seekers**, are usually accounted for separately in the statistics (UNHCR, 2019). Another term coming up in relation to the refugee crisis, **internally displaced persons**, describes individuals or groups of individuals who have been forced to leave their homes usually due to armed conflicts, violations of human rights and other natural or man-made disasters but have not crossed an international border (Ibid.). **Stateless persons** are also a separate category under international law, as individuals who are not considered national by any State, and this guarantees them the enjoyment of minimum set of human rights (United Nations, 1954). All these are not to be interchanged with a term **migrant (economic)**, which describes persons who leave their countries for economic reasons unrelated to the refugee definition and thus not eligible for the refugee status and international protection stemming from it (UNHCR, 2005). In the following chapters the focus will be on **refugees**, i.e. the asylum

seekers that had been granted the residence permit under the articles of Danish Alien Act and can thus be considered relevant for the integration programs.

### **2.2.1 Mapping the local landscape**

Denmark, as a signatory to the Refugee Convention, grants asylum for refugees and persons seeking subsidiary protection. In 2013, Denmark was seventh on the list of asylum seekers received per capita among the countries of The Organisation for Economic Co-operation and Development (OECD) (Hofverberg, 2016). Refugees receive assistance and benefits from the Danish state, including housing, health care and guidance towards an effective integration process through the local municipalities, such as entering the labour market, allowing them to provide for themselves (Ibid.).

Since 2015, Denmark has not accepted to receive quota refugees. In 2018 a different approach was adopted, which is in breach with the fixed agreement with the UN. The number of quota refugees will be determined each year by the minister<sup>2</sup> (Bendixen, 2019).

Generally, the EU-Turkey deal and the augmented control of the European external borders has led the numbers of asylum seekers arriving in Europe to decrease in recent years. Denmark in particular experienced a rise in asylum applications between 2014-2016, which was however lower than in other parts of Europe. The amount of asylum seekers in Denmark peaked at the end of 2015 with 21,000 new arrivals (Ibid.).

The number of new arrivals has been decreasing all over Europe since then, but the drop was more significant in Sweden and Denmark. The number of new applications has been low and quite stable since spring 2016. In total, 80,000 people got a residence permit in Denmark in 2016, and only one out of nine was a refugee (Statistics Denmark, 2016). In 2017, refugees made up 3 % of all foreigners granted residence permits. In 2018, 2,600 asylum seekers have had their case assessed in Denmark, and 1,652 out of them were successfully granted asylum status (Statistics Denmark, 2018). However, one third of them held a residence permit at the time of the application, usually in cases of family reunification with individuals originated from Syria or Eritrea - a relatively new phenomenon. The Danish municipalities received 844 new refugees throughout all of

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<sup>2</sup> ranging from minimum 0 to a maximum 500/per year

2018 (Ibid.). In 2019 the asylum applications continue to have a declining rate, with roughly 50 people applying for asylum every week; a historically low number. Many camps have been closed down, and there are only 14 camps presently operating. There are, though, approximately 2,800 people still accommodated in asylum camps (Bendixen, 2019).

Lastly, an important parameter in the formulation of the number of asylum applications is that, as aforementioned, since 2015 Denmark has not accepted the 500 resettlement refugees each year from UN that has been receiving through 38 years (Christian W., 2016).

### **2.2.2 The profile**

The profile and nationalities of the applicants for asylum in Denmark has varied significantly from 2015 to 2019 (*See Annex A for graphics*). In the fall of 2015, the number of Iranian asylum seekers suddenly and briefly proliferated. Since 2013 and until 2016, Syrians constituted the largest part. However, over the summer of 2016 applicants of Afghanistan outnumbered them. Eritreans were number 8 in the list at the time, but they occupied the first place in 2018 - partly because of the spouses that were granted permits according to family reunification provisions and applied for asylum afterwards (Bendixen, 2019).

In 2019, the most frequent countries are: Syria, Eritrea, Morocco, Georgia, Somalia. The map consists however a “mosaic” of nationalities, as few individuals originated in many different countries seek asylum. Afghanistan has been high on the list for many years, but at the moment afghani applications are highly infrequent. Moreover, a large number of applications from nationals of Georgia and Albania are turned down, as the Danish authorities assess that there is no ground for asylum (Ibid.).

A few years ago, more families and unaccompanied minors were arriving in Denmark. Regarding unaccompanied minors, the percentage was increasing since autumn 2015, but has dropped again. Many of the unaccompanied minors seeking asylum came from Morocco, their applications though were rejected. In 2019 only 5% of the asylum seekers were unaccompanied minors. Nowadays, the larger part of applicants is single men (Ibid.).



### 2.3 Structure of Danish Labour Market

In recent years, the Danish economy has experienced continued growth and a reduction in unemployment rates among the lowest in Europe, parallelly to an increase in employment. The workforce is inclusive in both genders, with similar rates of employment among Danish men and women (Hendeliowitz, 2008). Small and Medium enterprises comprise 99,7% of the total number of firms operating in Denmark and account for 60% of total value added, while large companies employ 35,9% of all workers in Denmark (European Commission, 2018).

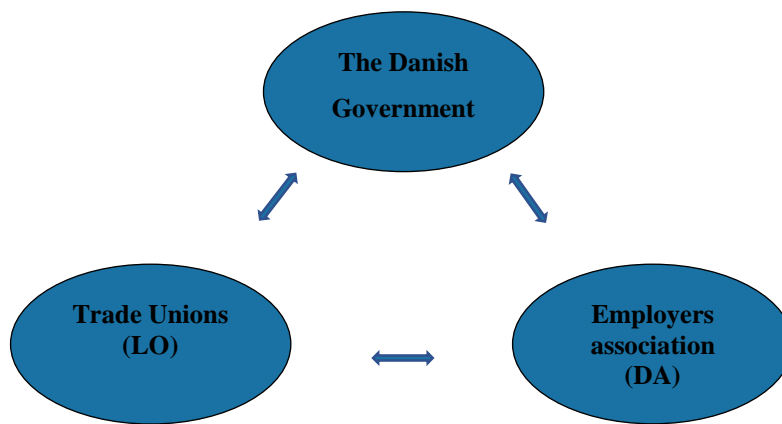


Figure 1: The dynamics of Danish Labour Market (adjusted from Dansk Arbejdsgiverforening, 2019)

Moreover, in Denmark there is a long-held tradition of a high level of organization and unionization, where employers and employees respectively are seen as social partners who play an important role in the society. Industrial relations are regulated mostly through collective bargaining conducted mainly autonomously and by general and collective agreements – in fact, almost eight out of ten employees in the Danish labour market are covered by a collective agreement. Tripartite co-operation among employers' organizations, trade unions and the State is a very distinct feature of the functioning of the Danish labour market, which is organized more based on agreements rather than regulation. In fact, the Danish government interferes as little as possible in issues of the labour market. Legislation covers specific topics such as health and safety and parenthood leaves, while wages and conditions are defined by agreements between the social partners. When challenges appear on the labour market that impact the society, the

government initiates tripartite negotiations with the social partners in regard to the resolution of a societal issue (Dansk Arbejdsgiverforening, 2019).

The success of the Danish labour market is attributed to the combination of high labour market dynamism with a relatively high degree of social protection. These dynamics describe a system that has been termed as the Danish “flexicurity model”, with the word *flexicurity* deriving from the merge of the words *flexibility* – high job mobility due to the limited degree of employment protection legislation - and (social) *security*, established through welfare schemes providing generous unemployment benefits. Central to this model is the role of the Welfare State, which orchestrates or intervenes to bargaining processes among the social partners in order to ensure adaptability from all bargaining sides and the effective functioning of the labour market. The focus is intensely on creating new jobs while promoting an actively inclusive labour market (Dumont et al., 2016)

The high degree of flexibility that shapes the labour market in Denmark is reinforced by numerous welfare state services, for instance by vocational training and education, healthcare, childcare. Furthermore, the Danish welfare system supports the agreements reached by the social partners, to a great extent through **active labour market policies (ALMP)**. In Denmark, labour market policy is particularly focused on employment, as well as the development of the workforce. Active labour market policy measures are designed to facilitate and ensure that people experiencing unemployment are assisted to re-enter the labour market quickly, but also that they do not get disincentivized in their seek of employment due to the appealingly generous allowances. Denmark’s public expenditure on labour market is undeniably substantial, and activation is regarded as not just a right but a duty or obligation of the unemployed individual, with provisions of sanctions in case one refuses to take part in activation measures (Ibid.).

A focus on lifelong learning and the development of employees’ qualifications and competences, and strong effort to provide employment security characterizes the Danish labour market as open, inclusive, mobile and dynamic (Dansk Arbejdsgiverforening, 2019)

## **2.4 Development of the political background for the Danish integration policy**

### **2.4.1 Integration and Employment**

Given the recent flow of third-country migrants and refugees in Europe, the European Commission highlights in its Communication of 7<sup>th</sup> April 2016 the need for member states to provide through national and economic policies for their reception and in particular for their integration in the society and the local/national labour market. According to the Commission, the risk that the cost of non-integration will prove higher when compared to the overall cost of implementing integration policies; additionally, failure in integrating these individuals would represent a massive waste of resources for the economy and the society in general. On that note, the Commission argues that employment is a key aspect of the integration process, as it is vital in order to secure decent living conditions and economic and social inclusion in the host country.

Timely and full-time labour market integration through access to employment and fostering entrepreneurship is a core part in securing third-country nationals' contribution to economy and society as a whole. However, when third-country nationals' employment rates are compared to those of host-country citizens in most Member States, the reality reveals that their rates remain below the average of nationals. Women tend to have particularly low employment and activity rates. A special focus on the labour market integration of refugees is indispensable, because they face important barriers in the validation of their skills and recognition of qualifications, as they may not have the necessary evidence documenting their qualifications or they may have had either not participated in formal education or had their education process interrupted (Mouritsen & Jensen, 2014).

Consequently, and according to European law that requires equal treatment for third-country nationals in terms of labour market access and inclusion, targeted and effectively mainstreamed active labour market policies designed to facilitate labour market participation are required in member states (European Commission, 2016).

### **2.4.2 Denmark's integration policies**

Immigrant integration has been perceived as an issue of politically sensitive nature on the Danish political agenda since the 1980s, and it has been particularly pronounced since the

mid-1990s (Mouritsen & Jensen, 2014). Non-western migrants are often perceived as a financial threat to the sustainability of the Danish welfare system, as they tend to present lower labour market participation and employment rates in comparison to ethnic Danes (Jørgensen, 2014). Historically, the Danish labour market has not been particularly successful in integrating non-western immigrants. Refugees and women in particular have the lowest employment rates, followed by the immigrants of non-western origin. Approximately two-thirds of immigrant-origin population in Denmark is from non-western countries (Ibid.). However, the employment gap between immigrants and ethnic Danes has increased since the economic crisis in 2008 and the major inflow of humanitarian migrants (refugees and family reunified migrants) since 2014 (Bredgaard, 2018). The relatively new concept of ‘welfare tourism’ introduced in the debate has been used to highlight the fact that high welfare benefits may encourage inflows of non-western migrants, while the prevalent opinion seems to be that they ought to “prove themselves” before being entitled to certain welfare provisions and services (Jørgensen & Thomsen, 2013).

The first Danish Integration Act was introduced in 1999. According to §1 of the Act, the aim of integration in Denmark is to ensure equal treatment and participation for the newly arrived migrants in terms of political, social, religious, cultural and economic (with an orientation towards self-reliance) life in the host society, and to provide them with an understanding of the values and norms of the Danish society (Mouritsen & Jensen, 2014). Following the Integration Act, in 2001 the Ministry of Refugees, Immigrants and Integration was established by the new at the time government. It has been argued that in some respects, from 2001-2011 ‘integration’ could be followed by an equal sign to assimilation, evident in the public debate focused on cultural values and cultural struggles and connected to a political agenda of national cohesion (Jørgensen, 2014; Mouritsen & Jensen, 2014). Policies in the 2000s were aiming at a closer management of migration, making it for example harder to obtain asylum and family reunification but in the same time easier to enter as a student or a labour migrant, aspiring to restrict immigration in Denmark. Hence, the Danish policy framework has been characterized as restrictive (Jørgensen, 2014).

In 2011, the administration changed and the centralized oversight in immigration and integration was reversed, leading to the abolishment of the Ministry of Refugees, Immigrants and Integration. Its key tasks and responsibilities were divided among other ministries, specifically among the Ministry of Justice (for matters related to asylum, visa and family reunification), the ministry of Employment (for matters related to the labour market), the Ministry of Children and Education (instruction of Danish as a second language) and the Ministry of Social Affairs and Integration – which is until today in charge of the integration policy (Jørgensen, 2014). A distinct feature of the approach on the issue of integration in Denmark is that refugees and reunified family members are perceived as distinct from migrant workers, students and EU-citizens, since only the first are required to attend an integration program to a certain extent, while for the latter, integration policy tools such as language courses are available but optional (Mouritsen & Jensen, 2014).

Denmark has headed increasingly towards civic integration policies, meaning policies that require the newcomers to adopt certain mental and behavioural capacities and dispositions that determine a “good” citizen (*medborger* in Danish). A good citizen is characterized by the ability to function and contribute to the political and social life as well as the economy of the local community, thusly claiming in a “worthy” manner his or her equal treatment and rights in the welfare state (Mouritsen & Jensen, 2014).

The setting of the augmented refugee and migrant influx in Denmark, in combination with the global economic recession in the last few years created a political window of opportunity for major reforms of integration policies. After 2016, the new integration policies focus on facilitating in a faster, more intense and increasingly effective manner the matching process between refugees and employers in the Danish labour market, by addressing the barriers that exist through a reform in the employment services and integration programs for refugees. In addition, employers are incentivized to recruit refugees through economic incentives and public campaigns, and are no longer seen as passive receivers, but they acquire a more active (and explicit) role. Finally, social financial assistance turns into “integration benefit”, which equals a significant reduction in their public income used to support themselves (Bredgaard & Thomsen, 2018).

The new framework so far appears to secure better employment and retention rates for refugees in the Danish labour market, it fails however to address some persistent unresolved themes such as labour market integration of refugee women. The new framework predominantly aspires to facilitate matches between refugees and employers and thereby labour market integration (Ibid.).

### **2.4.3 Sammen om Integration (Together about Integration)**

Sammen om Integration is a partnership where businesses, Jobservice Denmark and job centres collaborate on the integration of refugees into the labour market. This partnership commenced in 2015 as one of the results of the governmental meeting on integration recognizing the importance of the matter and aimed at supporting business contribution helping to get more refugees into the labour market. Businesses wishing to participate in the partnership and contribute to the government's integration efforts are offered various options under this initiative, each bound with different set of requirements and incentives (Udlændinge- og Integrationsministeriet, 2016).

The initiative includes the following:

- IGU - Basic Integration Education (Integrationsgrunduddannelsen)
- Bonus for employing ( Bonusordning for private virksomheder)
- Internship (virksomhedpraktik)
- Job with wage subsidy (Job med løntilskud)
- mentor scheme (Mentorordning)
- Adult Apprentice Scheme (Voksenlærlingeordning)

Within the internship scheme, a business gives a refugee the opportunity to try out the job, and in case of mutual satisfaction it could potentially lead to a regular employment contract or some other type of work relationship. The refugee does not receive any salary but is instead supported through the integration allowance or SU. The maximal length of this no-pay employment is set out differently, depending on the categorization assessed by the municipality<sup>3</sup> ranging from 4 weeks for refugees with no employability problems to absolute maximum of 26 weeks in some cases<sup>4</sup>. Businesses are expected to keep a

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<sup>3</sup> Refugees with no other problems, refugees with problems (trauma, no work experience) max 13 weeks

<sup>4</sup> The prolongation of the no-pay employment has to be agreed by the municipality

reasonable ratio between regular employees and interns. This scheme does not incur any cost for refugee insurance or other social benefits for the business, since those are covered by the municipality (Udlaendinge- og Integrationsministeriet, 2016).

After this trial period offered by the internship, or even without it, companies often proceed to employ refugees under a regular employment contract. With the aim of supporting the employment of refugees, there are economic incentives provided to the enterprises that are currently employing them. One of those is a bonus payment to a private company, which from the 1<sup>st</sup> of June 2016 can apply for the bonus under the condition that it has a refugee in a regular employment. This bonus can be sought on two instances, once after 6 months of such employment and the second time after a year, where the amount of the received bonus is established depending on the length of the refugee's stay in Denmark<sup>5</sup>.

Alternatively, an enterprise employing a refugee or a reunited family member can receive a subsidy to reduce its wage costs for employing such refugee. The amount of the subsidy differs depending on whether the enterprise is private (78dkk/hour) or public (109,6dkk/hour). The enterprise can under this scheme have a refugee<sup>6</sup> in subsidized employment only for a certain period of time, which would be typically limited to a period of three to four months and a year at maximum. There is however a requirement set out, that a refugee employed in a subsidized position cannot replace ordinary employees and there should be a preliminary agreement on further employment after the subsidized period. It is not possible to receive a wage subsidy for a refugee who has been previously in regular employment in that particular company (Udlaendinge- og Integrationsministeriet, 2016).

From January 2017<sup>7</sup> to April 2019, 771 private enterprises have received the bonus for having a refugee or reunited family member in employment (Udlaendinge- og Integrationsministeriet, 2019).

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<sup>5</sup>If the enterprise employs a refugee or a reunited family member within a year, from the point when he received his/hers residence permit the bonus is 20000dkk, if it is up more than a year then the bonus amounts to 15000dkk

<sup>6</sup>Or a reunited family member

<sup>7</sup>The bonus was introduced in June 2016 and first time a company can receive a bonus is after 6 months of employing a refugee

Businesses participating in one of the integration schemes have an opportunity to receive a financial support for a mentorship programme, that goes beyond normal employment support and represents an important factor for the course or recruitment. A business offering such a mentorship program can apply for its full-cost coverage.

## **2.5 The IGU Scheme**

Created as one of the results of a tripartite agreement between government, the employer association and LO<sup>8</sup>, the IGU-Scheme has also three key players being involved in its functioning: businesses, educational institutions and municipalities. The companies are responsible for creating and planning the IGU programme and employing the refugee during their apprenticeship, while educational institutions are responsible for the educational part of the program. The educational institutions typically consist the providers of general and vocational adult and continuing education and language schools<sup>9</sup>. The municipalities have the central role in placing and supporting the IGU employee during the whole duration of their IGU course and are the sole bearer of responsibility for the payment of educational allowance and their registration (Udlændinge- og Integrationsministeriet, 2016).

The scheme was introduced in June 2016 by law<sup>10</sup> adopted under UIM. This program is a combination of work and educational training with the main goal to equip the refugee with experience with work and collaboration that is necessary to achieve lasting and permanent connection to the labour market. To be eligible to take part in the IGU, an individual has to be a refugee or a reunited family member of a refugee and aged between 18 to 40. Another requirement concerns the period of his previous legal residence in Denmark, which cannot exceed 5 years. There is no prior language requirement to register for the IGU.

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<sup>8</sup> Landsorganisationen i Danmark or Danish National Organization a joint trade unions organization that existed until 1. Januar 2019 when it was replaced by newly established joint main organization of trade unions Fagbevægelsens Hovedorganisation (FH)

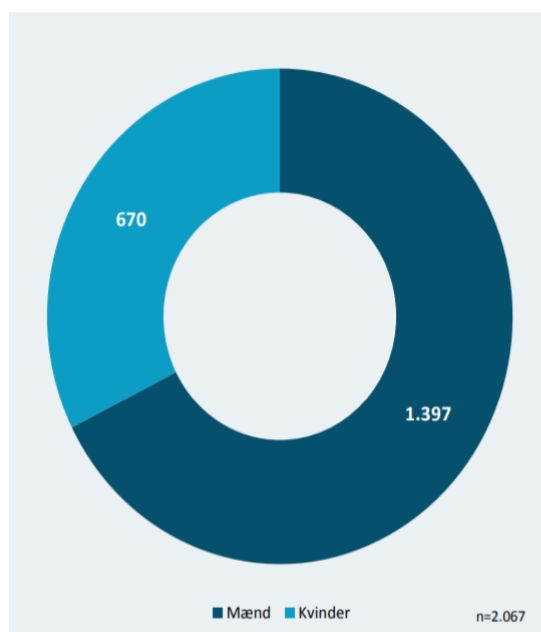
<sup>9</sup> Arbejdsmarkedsuddannelse (AMU), Forberedende voksenundervisning (FVU), Almen voksenuddannelse (AVU), HF-enkeltfagsundervisning og Danskuddannelse for voksne udlændinge

<sup>10</sup> LOV nr 623 af 08/06/2016 , <https://www.retsinformation.dk/Forms/R0710.aspx?id=181798>

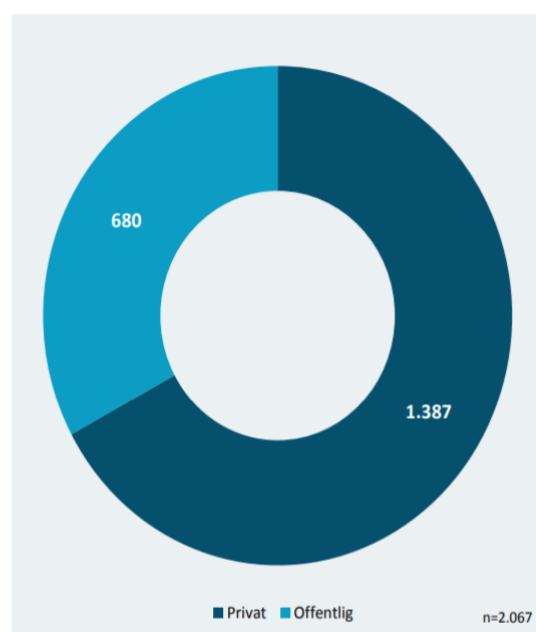


The IGU participant works 32-37 hours a week, with 20 weeks of schooling over the period of 2 years. The educational program can be slit up in different ways to respond the individual conditions and agreement with the employer. The education can consist of both language lessons and vocational training. Once the refugee has completed the IGU program they receive a certificate of competition. During the work part of the 2-year program the IGU participant is entitled to rights as a regular, permanent employee<sup>11</sup> and receives a wage. However, this wage is set to be the same to the wage rates for vocational training programs. The pay is ranging depending on the area in the industry<sup>12</sup>. During the period when the refugee is not working but they attend the educational training, they receive educational assistance (SU).

Registrerede IGU-forløb fordelt på køn, ultimo april 2019, antal



Registrerede IGU-forløb fordelt på sektor, ultimo april 2019, antal



Anm.: Tallene er foreløbige og opgjort pr. 1. maj 2019.  
Kilde: Styrelsen for International Rekruttering og Integration.

Figure 2: The IGU-students divided by their sex and sector (Udlaendige- Integrationsministeriet, 2019)

For a business to sign up for the IGU, it has to create or have in place a training programme and find a refugee to take part in this programme. The apprenticeship part of the programme must be designed to provide the refugee with knowledge and skills in various work functions that are relevant for to the labour market. The company and the refugee can in themselves agree the employment relationship and employment contract

<sup>11</sup> Right to holiday and leave, earn the right to unemployment benefits ...

<sup>12</sup> Average 11-1200 dkk

without the municipality's intervention. However, the municipality will typically help match the company with an upcoming IGU employee. The IGU jobs can be also looked up also at job.net and the official portals. The praxis has shown that especially in case of small companies it is usually the municipality or job centre which initiates the collaboration and that their active support is crucial throughout both the establishment and the running of the IGU-programme in small companies (Udlaendige-Integrationsministeriet, 2018).

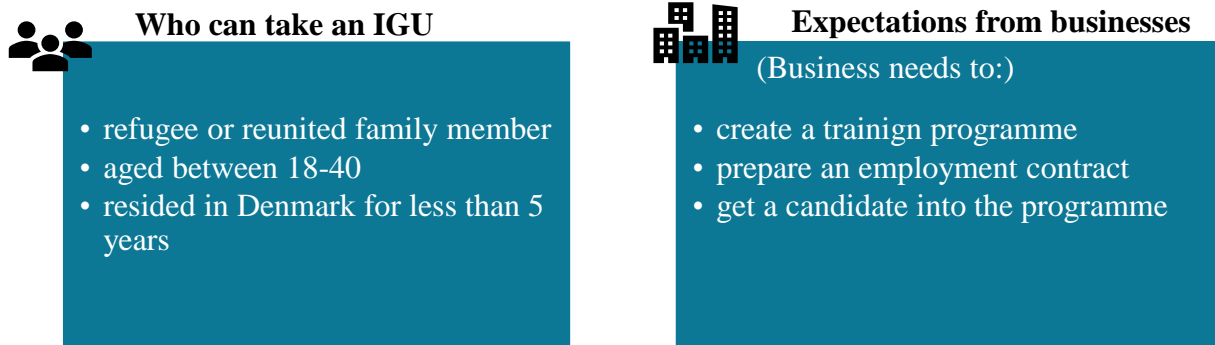


Figure 3: The IGU Scheme requirements for participation

The latest count provides that there have been 2.067 refugees registered into the IGU-scheme, of which the two-thirds are male. When it comes to the demographic distribution by age, the refugees and reunited family members come from different age groups, the highest percentage of IGU students were aged between 25-29, while the participants aged 35-39 are the least represented age group.

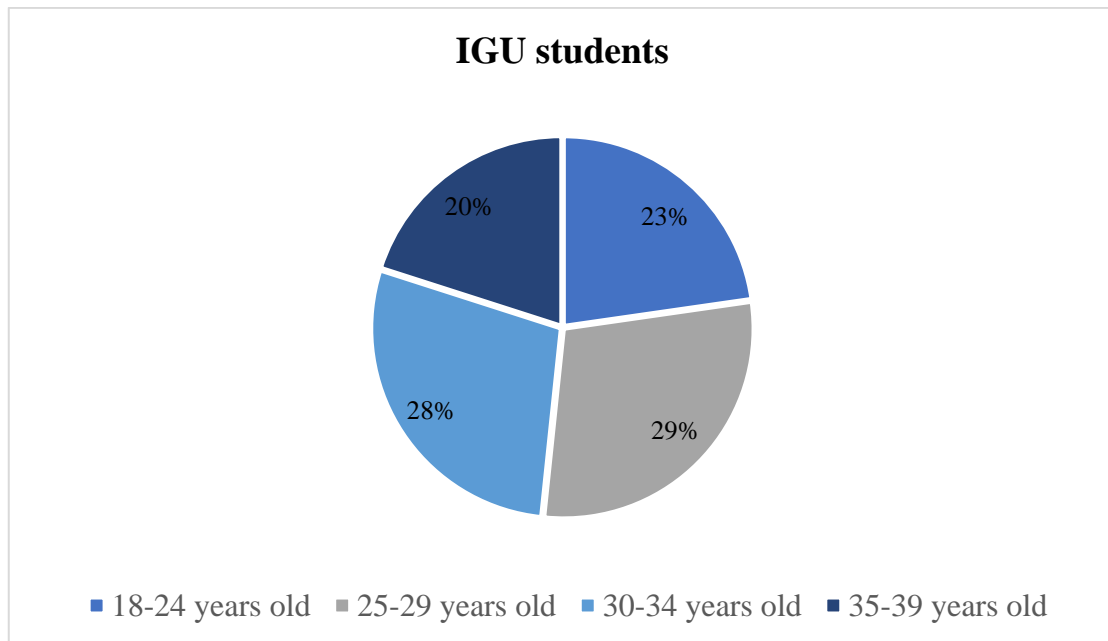


Figure 4: IGU students divided by the age (Ramboll, 2018)

92% of all IGU- students come from only four countries. The majority of the students taking part in IGU-Scheme was refugees or reunited family member who arrived in Denmark from Syria. The second largest group of IGU students is of Eritrean provenience, while 6% is from Iran and 4% ran away from Somalia. The remaining part is of either another country of origin or recognized as stateless (See *Figure 5*).

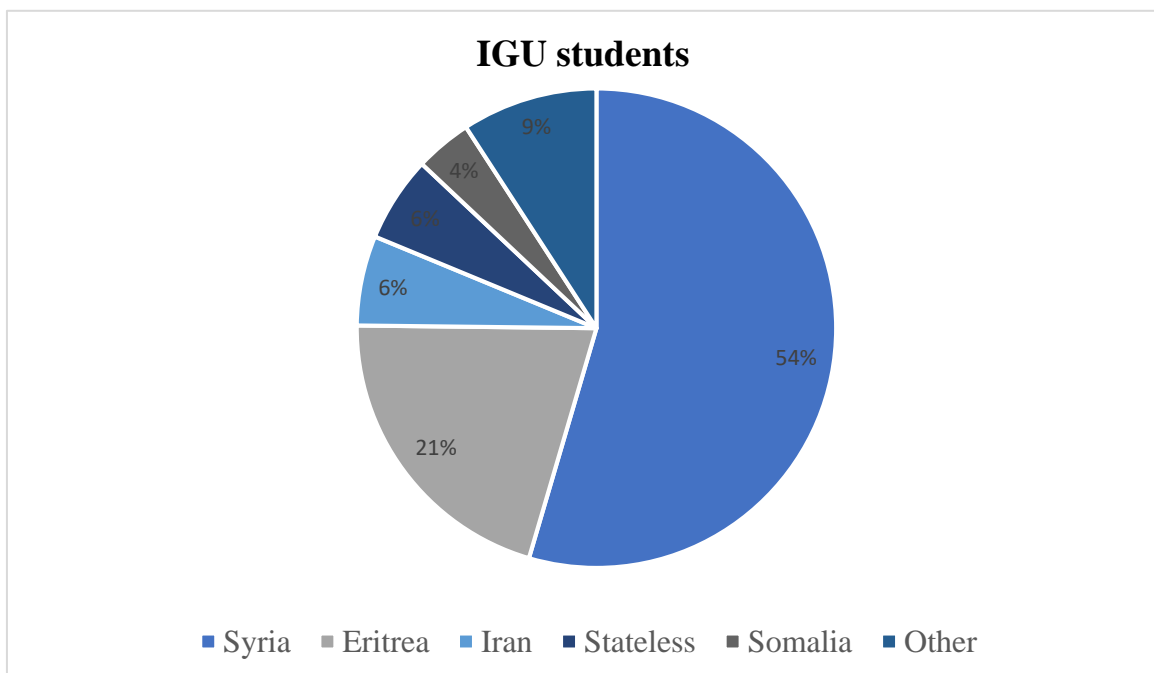
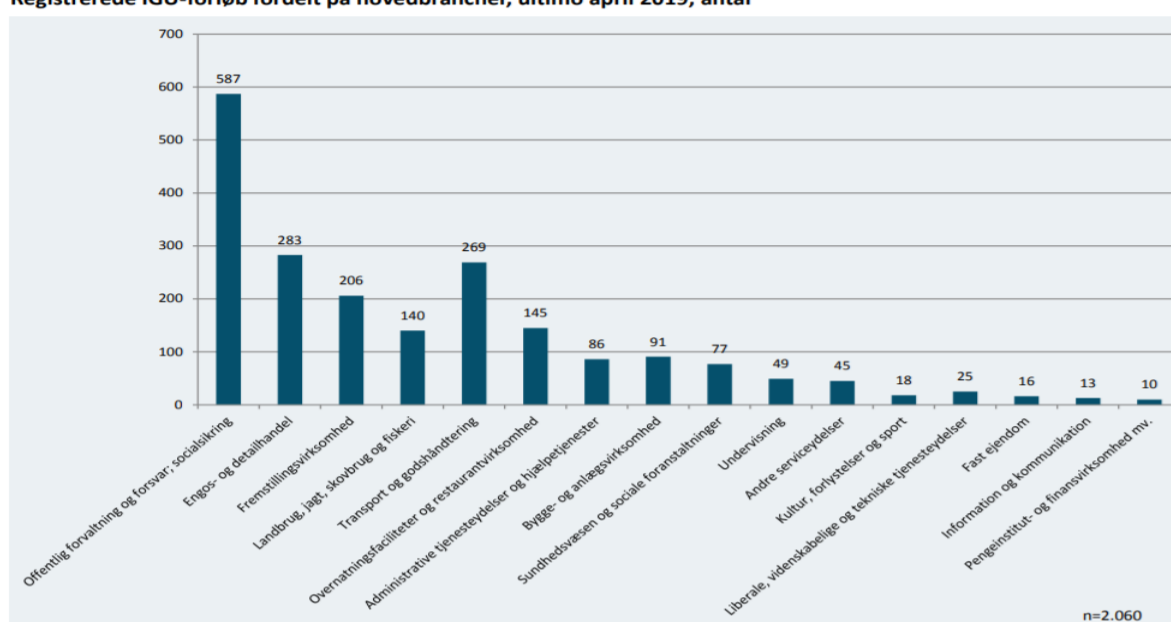


Figure 5: IGU students divided by the country of origin (Ramboll, 2018)

The majority of IGU participants undertook their IGU in private companies (almost 70%), although the largest number was in public administration and services sector with more than 500 refugees. In private companies the sectors employing the IGU-participants were transport, with the highest amount of IGU student among private companies. These group of companies was followed by the businesses operating in the whole-sale and retail and manufacturing. More than half of the companies participating are SMEs<sup>13</sup> (50%) and employ only a single refugee under the IGU (66%) (Udlaendige- og Integrationsministeriet, 2019).

**Registrerede IGU-forløb fordelt på hovedbrancher, ultimo april 2019, antal**



Anm.: Tallene er foreløbige og opgjort pr. 1. maj 2019. Nogle grupper udgår på grund af for få observationer.  
Kilde: Styrelsen for International Rekruttering og Integration.

Figure 6: The number of registered IGU-students, depicted by sector (Udlaendige- og Integrationsministeriet, 2019)

The scheme has been generally considered as positive initiative, and the parties decided to extend its functioning beyond the original 2019 end-date. The new IGU-scheme will be prolonged until 2022 (The Local, 2019).

<sup>13</sup> In this statistics count, as SMEs are counted companies having under 50 employees

### 3 Literature review

Our study aims to shed light into the motives of companies in Denmark participating in the IGU-scheme, which constitutes a part of the government's integration policy for inclusion of refugees into the labour market. Refugee integration and inclusion in the labour market constitutes by definition an issue of a social nature. Thereupon we proceed to examine existing literature on the way companies identify and treat social issues linked to their activities, thus the different approaches to CSR, with a special focus on the Danish enterprises. Furthermore, we explore different parameters that affect and shape the aforementioned processes, as pre-conditions and determinants linked to the activation and mobilization of businesses in Denmark to enter the arena of social issues, an area traditionally reserved to the welfare state. We start by attempting to provide a definition to the dynamic, multifaceted concept of CSR.

#### 3.1 Delineation of CSR

It was more than half a century ago when the debate started on what can businesses be reasonably expected to take responsibility for and what exactly such a social responsibility entails. Bowen (1953), considered by many scholars to be one of the fathers of CSR, defined that it “*refers to the obligation of businessmen to pursue those policies, to make those decisions, or to follow those lines of actions which are desirable in terms of objectives and values of society*”. Friedman (1970) contested such a view by limiting business responsibility towards society to profit creation. A.B. Carroll, one of the most prestigious scholars in this discipline, presents that in order for a corporate responsibility definition to address fully the obligations a business has towards society, it must embody *the economic, legal, ethical and discretionary expectations that society has of organizations at a given point in time* (1979, p. 500 ). This means that in order to be socially responsible a business does not only need to be profitable and obey the law, but it is also expected to be ethical and contribute resources to the community and improve the quality of life by being a good corporate citizen (Carroll, 1991).

Aguilera et al., rather vaguely, define CSR as the “*consideration of, and response to, issues beyond the narrow economic, technical and legal requirements of the firm to accomplish social (and environmental) benefits along with the traditional economic gains*

*which the firm seeks*” (2007, p.836-837). Similarly, McWilliams and Siegel’s, describe it as *“actions that appear to further some social good, beyond the interests of the firm and that which is required by law”*(2001, p.117).

The European Commission introduced the now widely accepted understanding of CSR as a *“concept whereby companies integrate social and environmental concerns in their business operations on voluntary basis”* (Commission of The European Communities, 2001), and updated it a decade later to refer additionally to companies taking responsibility for their impact on society through integrating social, environmental, ethical, consumer, and human rights concerns into their business strategy (European Commission, 2011).

The denomination itself has as well been debated: Matten and Moon (2004) summarized that *CSR is a cluster concept which overlaps with such concepts as business ethics, corporate philanthropy, corporate citizenship, sustainability and environmental responsibility; it is a dynamic and contestable concept that is embedded in each social, political, economic and institutional context* (p.179).

Although there has not been one broadly accepted definition, there can be identified some main characteristics that are encompassing the concept. Its voluntary character and orientation on multiple stakeholders are the core features figuring in these, together with the need for alignment of social and economic responsibilities in core activities. Decision-making is also often repeated; it must be embedded in both practices and values and go beyond philanthropy by focusing on operational considerations and internalizing or managing externalities of business activity (e.g. Crane et. al., 2009; Spence & Bourlakis, 2009).

The theories and concepts of CSR have been mapped (e.g. Brummer, 1992; Carroll, 1999) and categorized by several researches already. While some used the role ascribed to the firm as a criterion for theories’ grouping (e.g. Secchi, 2007), Garriga & Mele (2002) organized the previous task based on the dimension of social responsibility they ascribed to corporations. Their classification includes *Instrumental* theories, which view CSR as a tool for achieving profits, theories emphasizing the social power of corporations which lead them to assume social duties also in the *political* arena and another group of theories

understanding the relationship between business and society as embedded with *ethical* values. Our literature review is roughly structured along this division and complemented with additional segmentation of existing theories dealing with more specifically with what are the factors determining the CSR and its drivers.

### **3.2 Determinants of CSR**

To explore the extent of the CSR motivation of individual companies to participate in the IGU scheme, we consider relevant to establish what could be the pre-determinants of a socially responsible behaviour that have been found and tested by scholars examining the CSR field.

In the vast literature dealing with CSR, not only the potential economic benefits of socially responsible practices have been outlined but also the factors that are in place and could be considered as influencing or determining such behaviour. The conditions under which a firm will engage in a socially responsible behaviour has been studied from various perspectives. Many theorize that the company's CSR performance will depend on various economic factors, such as its financial standing, general economic climate or the density of competition in the field. These claims are also supported by empirical evidence from resource theory (S. A. Waddock & Graves, 1997), indicating a firm's resources as determinants of corporate social behaviour.

Along with these, several studies use the Variety of Capitalism concept as a divisive line and base for subsequent analysis of socially responsible behaviour (e.g. Jackson & Apostolakou, 2010; Kindermann, 2009). These studies suggest that the organization of the socio-economic organization in which the companies operate influences the way and scope of social issues in which they engage with CSR.

From the institutional perspective "*CSR is located in wider systems in which businesses, governmental, legal and social actors operate according to some measure of mutual responsiveness, interdependency, choice, and capacity*" (Matten & Moon, 2008, p. 407). Institutions are thought to create pressure for companies to adapt their behaviour, based on the nature of the pressure one can distinguish between coercive, normative and mimetic isomorphism (DiMaggio & Powell, 1983).

The nexus of formal and informal rules, in which businesses are embedded, is ranging from coercive governmental regulation to less formal constraints such as normative pressures (Jackson & Apostolakou, 2010); these combined create an institutional environment in which the firm operates. Institutional environment is an important determinant of a company's CSR engagement. These institutions will differ for different countries and so does the socially responsible behaviour of firms. As Campbell (2007) argued, the *"variation in socially responsible corporate behaviour is probably associated with variation in institutions and the sticks and carrots they provide to contain and enable behaviour"* (p. 985). He further examined which institutional conditions determine the company's CSR or to put it differently, which set of "sticks and carrots" will increase the likelihood of companies behaving in socially responsible way. The test of the hypothesis, formulated based on assumptions from both political economy and institutionalism, confirmed that, even though economic factors such as the firms' financial situation or the amount of competition in effect determine the firm's propensity to CSR, institutional environment will play important role as well. The likelihood of socially responsible behaviour increases with the strength of regulation ensuring such behaviour. This is an especially valid condition if those were developed as a result of negotiations and consensus between business, government and other relevant stakeholders, in some variation of coercive isomorphism. Existence of well-organized and effective industrial self-regulation, based on the perceived risk of state intervention or industrial crisis, is considered to serve as a factor increasing the social responsibility of business, especially if the state supports such governance. External monitoring and a firm's membership in trade or employer associations, promoting CSR, is also seen as increasing the likelihood of assuming social responsibility (Campbell, 2007). Companies tend to act in socially responsible ways also in the case where normative and cultural institutions are in place and create the proper set of incentives for such behaviour (Galaskiewicz & Burt, 1991). Similarly, it applies to the engagement in dialogue with unions or other stakeholder organizations (Campbell, 2007), thus provoking mimetic isomorphism.

National institutional complementarities are seen as explaining the link between CSR and domestic institutions and are considered the key determinant of a firm's CSR initiatives. The CSR of firms fits with the institutions in place, and they should depend on and enhance each other's functions. However, CSR initiatives are not only seen to "mirror"



government policies, as would Campbell (2007) suggest, but it has been proposed that they could also be “substituting” them under certain conditions (Jackson & Apostolakou, 2010). The impact that institutions have on determining the content of CSR initiatives rather than only predicting its level remains to be further examined (Brown & Knudsen, 2012).

### **3.3 Drivers of CSR**

As outlined above, the existing literature around CSR has been widely concerned with different aspects of this no longer new phenomenon; however less attention has been paid to what drives or motivates socially responsible behaviour (e.g. Brown, Vetterlein, & Roemer-Mahler, 2010).

Porter & Kramer (2006) screened the justifications for CSR and suggested that companies are either driven by the sense of moral obligation, or sustainability or because they need to keep their license to operate or retain and improve their reputation.

Others, in quest to understand why businesses are ever more active in CSR initiatives, have concluded that they are driven either by the belief that such behaviour can yield financial benefits, thus having instrumental motives, either it is incentivized by stakeholder pressure or driven by managers valuing the socially responsible behaviour in its own right (Maignan & Ralston, 2002). Similarly, Aguilera (2007) suggested that businesses are driven to CSR by a number of actors with different motivations that could be roughly divided into instrumental, moral and relational.

More specifically, motives of executives for CSR activities have been analysed and found to be either extrinsic, motivated by prospects of financial gain, or intrinsic, namely altruistic and ethical motives (Graafland & Schouten, 2012). Strategic or moral motives driving socially responsible behaviour in businesses have been also theorized along the dimension of distinguishing between individual managerial and organizational motives (Heminway & Maclagen, 2004).

Depending on where the motivation comes from, a further traditional dual division has been to distinguish into internal drivers and external drivers, stemming from inside of the

firm or the outside environment (Lozano, 2013), or even to national and international drivers (Visser, 2008).

However, some scholars suggest that business motivations are far too complex to be understood through an internal versus external dichotomy and therefore should be further combined with other aspects of analysis. The fallacy of the internal versus external drivers division is also spotted in its omission to take into consideration the fact that the external factors can only in so far influence the firm decisions and through the modes in which they are adopted by the internal actors. Therefore, the theoretical drivers should be understood along a four-dimensional model, where both the actors and structure are thought to be influenced by internal and external factors (Brown et al., 2010).

### **3.3.1 Instrumental attributes of CSR**

Strategic or instrumental motives driving business engagement in social issues is supported by the various studies exploring the business benefits that can be attributed to such practices.

Relatively little attention has been paid to uncovering not what falls under the umbrella term, but rather what are the motivations of businesses to engage in it. Prevalent in the academic work to date is the idea that there is an intra-organizational, instrumental use of committing to CSR. Companies being driven by this rationale can be viewed as taking on their social responsibility and using it as an instrument in the pursuit of their business goals, in other words in pursuing the maximization of its profits primarily for the sake of its shareholders.

There is no longer much dispute on whether there are some benefits to business from CSR activities. Several scholars examined the relation between a firm's profits and its social performance, showing mainly positive correlation between financial performance and CSR (e.g. Alexander & Buchholz, 1978; McGuire, 1988; Moskowitz, 1972; Orlitzky et. al., 2003). Even though some suggest that there is insufficient empirical evidence to support this positive-relation claim equivocally (e.g. Beliveau, Cottrill, & O'Neill, 1994; Burke & Logsdon, 1996; Griffin & Mahon, 1997); others did not find a correlation (Abbott & Monsen, 1979; Aupperle et. al., 1985) and some even found the relation

between CSR and financial performance to be negative (Vance, 1975), the promotion of the idea of a “business case” for CSR is gaining empirical support (e.g. Kurucz et. al., 2008).

Along the lines of financial performance and the main corporate purpose of increasing shareholder value, oscillate theories suggesting that CSR can be seen as a sort of financial insurance (Peloza, 2006) and that it leads to better employee pool (e.g. Turban & Greening, 1997), based on the improved reputation (e.g. Fombrun & Shanley, 1990). The connection between CSR and a company’s reputation is further exploited by its use as a tool for marketing (e.g. McWilliams & Siegel, 2001) and its implication on enhancing the firm's competitive advantage (e.g. Murray & Montanari, 1986). The reputation viewed as an intangible resource, leading to improved relations with external actors is considered to be a benefit related to CSR also from the resource-based theory perspective, which predicts that a company can also gain internal benefits from investing into CSR, such as new know-how and improved corporate culture (Branco & Rodrigues, 2006).

CSR as a source of competitive advantage for a company, is supported also by Porter and Kramer (2006), who suggest that - when designed strategically - CSR activities can both benefit society and create value for business, i.e. shared value. Such a strategically designed CSR activity would be hard to imitate and could create a resource for the company to gain an additional competitive advantage (Litz, 1996).

### **3.3.2 Political approaches to CSR**

A group of CSR approaches highlight the power and position of a business in regard to society, and its inherent responsibilities that stem from this interaction and connection. These approaches embed political considerations in the CSR debate and examine corporate responsibility through the lenses of political analysis (Garriga & Melé, 2004).

The academic interest towards political aspects of CSR is steadily increasing and focuses mainly around the political role of business as providers of services which until recently were merely regarded as responsibilities of the State. Self-regulation attempts through voluntary initiatives in the presence of governmental regulatory vacuums entail a political aspect in the demonstration of CSR implementation. Civil society actors have also urged

private enterprises to take on political roles and assume quasi-governmental roles in tackling issues in the context of globalized markets (Moon, Crane, & Matten, 2005; Scherer & Palazzo, 2011). In line with that, political CSR supplements inadequate public services and entails taking major decisions about public welfare (Valente & Crane, 2010).

Donaldson (1982) views that there is an implicit social contract between business and society, from which indirect obligations<sup>14</sup> derive for businesses. Subsequently, Donaldson and Dunfee (1994) extend this idea and introduce the “Integrative Social Contract Theory”, according to which an integration of socio-cultural aspects to empirical and normative perceptions of management, on the basis that social responsibilities are a matter of consensus, is required in order to be legitimate.

Corporate Constitutionalism, as another political theory to CSR, highlights the social impact of the power that business has in society and suggests that businesses, as social institutions, must use their power responsibly (Davis, 1960). Businessmen that don’t use their social power in a responsible according to society manner, are expected according to this theory to eventually lose it, as society demands responsible behavior from businesses.

Another major theory within the political CSR arena is the theory of corporate citizenship. The concept of citizenship is widely regarded as one of the core elements of political science and philosophy in western societies. Citizenship offers a way of thinking about roles and responsibilities among and between members of the Polity. Companies have considerably more resources and power than most individuals do and do not have the right to vote (Waddock & Rasche, 2012). Multinational corporations can become nowadays more involved in governance than any other citizen, given that at the moment many of the world's largest economies are companies, rather than states (Buhmann & Wettstein, 2018).

The term corporate citizenship constitutes a metaphorical concept that can be divided into three views of how corporations might be perceived as similar to citizens: corporations

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<sup>14</sup> *ligatio*= link, in latin

in the role of citizens, corporations as governments, and corporations as an arena of citizenship (Moon, Matten & Crane, 2005). Hence, in their role of administering rights, a corporation can be seen as quasi government in the protection of human rights (Kobrin, 2009). In the first relationship, corporations are seen as citizens themselves and they assume the roles of other – human - citizens of democracy, meaning that they act as members of communities, claim entitlements based on their status and participate in political processes.

The second type of relationship refers to the ways in which corporations are acting as if they were governments and are responsible for the delivery of public goods and for the allocation, definition and administration of rights. This could either be in the absence of government, in substitution for government or to complement government (Moon, Matten & Crane, 2005).

The focus in the third relationship is on how corporations constitute an arena in which people can engage in citizenship processes, which may include engagement concerning the definitions of their status and entitlements. Under specific circumstances, corporate activity itself can shape opportunities for corporations' stakeholders to act as if they were citizens in relation to the corporation. Beyond the metaphorical, corporations have real impacts on citizens and governments that can be analyzed and evaluated with reference to theories of citizenship. Most humans today live in political systems that are variously unrepresentative, unresponsive, illiberal or centralized where there is no rule of law or independent judiciary. Nevertheless, they remain bearers of rights and responsibilities, as citizens (Ibid.). Despite variations in approaches, most authors generally converge on some points regarding the notion of corporate citizenship, such as a strong sense of business responsibility towards the local community and partnerships. The concern for local community has extended progressively to a global concern in part due to the very intense protests against globalization, mainly since the end of the 90s (Garriga & Melé, 2004).

Frynas and Stephens (2015) view political CSR as corporate activities around social responsibility that have an intended or unintended political impact, often merely by definition of the sphere of the activity itself. They consider political CSR those activities that intend to usurp governmental regulation or those that are geared solely towards

responding to public policy, and by extension those activities of social responsibility that mainly create - not deliberately - a direct impact on governmental regulation. Their survey indicates that the political CSR field is dominated by institutional theory and stakeholder theory.

Compared with MNCs, SMEs arguably have fewer reasons to approach political CSR strategically, as it is harder to make a business case for it given their size and impact (von Weltzien Hoivik & Melé, 2009). It is more likely that SMEs assume political roles because of the ethical motives of their owners-managers than to engage instrumentally (Wickert, 2016). Nonetheless, accepting such political responsibilities is not solely reserved for the large firms; SMEs have the potential to address political CSR via informal mechanisms that fit their nature and structure better than the standardized management tools such as Codes of Conducts, that are more commonly adopted in the context of an MNC (Baumann, Scherer, & Palazzo, 2013).

### **3.3.3 Ethical Approaches to CSR**

The commercial imperative is not the only driver of CSR decision-making and the adoption of social responsibility by businesses can be associated also with personal values of managers (Heminway & Maclagen, 2004). A stream of literature focuses on the moral motivations that influence the implementation of CSR practices and the ethical requirements that formulate the relationship between businesses and the society. The ethical responsibility of businesses is also in line with Carroll's CSR pyramid (Carroll, 1991), where he stresses the importance of firms' responsibility to embrace activities and practices that are expected or prohibited by societal values and norms, beyond notions of fairness and justice that are codified through law and hence consist the legal responsibilities of a firm. In that sense, the expectations a firm ought to meet may often reflect a higher standard of performance, above the one set by law. The ethical model is, however, constantly in a dynamic interplay with the legal responsibility category. According to Carroll, the ethical responsibility is merely the obligation to be ethical, and to do what is right, just and fair (1991). This approach reflects the necessity to achieve a good society, incorporated in many other authors' work (as presented above). Ethical rationales are a standard argument in favour of the concept of CSR. Deriving from religious principles, social norms and philosophical frameworks, ethics-based arguments

generally promote the social responsibility of businesses to do what is morally correct, even if this behaviour entails economic costs and unproductive resource expenditure for the firm (Jones, 1995).

Furthermore, ethics and responsibility are regularly interwoven in problems that are resolvable by individual decision-makers within the firm through moral agency. Ethical questions are applicable to external corporate effects as normative obligations imposed by the social contract (Haigh & Jones, 2006). Business ethics is thus considered one of the drivers that favour CSR development in relation to managers, as managers' morality, charity, honesty and moral beliefs are determinants to the implementation of CSR measures (Agudo-Valiente et. al., 2017). From this perspective, CSR responds to an umbrella term that reflects a manager's subjective perception of what the relationship between business and society should look like, in regard to ethical and moral issues.

It is assumed that managers and in particular CEOs hold a key role in CSR-related decision making (Fabrizi et. al. 2014; Mahoney & Thorne, 2005; Waldman et al., 2006) and their moral commitment (Etzioni, 1988) or views of such affect their behavior and CSR activities of the firm (Van de Ven & Graafland, 2006). Their personal values and interests in a particular social cause can be a motivating factor for CSR and especially since *“a new, younger generation of managers is emerging, educated to the needs of their fellow citizens and the planet and anxious to do the right thing”* (Wilson, 2002)

Milton Friedman (1970), who argued that social responsibility consists merely towards shareholders with respect to the maximization of their profits, gave a rise to the concept itself. Hence, the subject of the firm's responsibility is the shareholder. The spotlight however gradually shifted and extended from shareholders to including all stakeholders, meaning all the parties affected by corporate activity, such as employees, consumers, suppliers, local community and societal setting, the environment and public institutions. The doctrine of stakeholder management thus refers to allocating organizational resources in a way takes into consideration the impact of these allocations on various groups within and outside the firm (Freeman, 1984). Normative stakeholder theory grounded in ethical theories offers a different approach to operationalization of CSR, one where ethics is once again the central dimension. In the framework of stakeholder theory, stakeholder pressure can be a determinant for CSR commitment, as firms aspire to positively influence their

relationships with employees and stakeholders, the expectations of whom are often formulated by ethical imperatives. Lack of stakeholder awareness could be interpreted as a barrier to CSR development (Govindasamy & Suresh, 2017).

The common good approach, as another theory on CSR reflecting ethical imperatives, is consolidated on catholic social norms (Carey, 2001) and philosophical traditions rooted in the Aristotelian approach (Smith, 1999) and maintains that business ought to be a positive contributor to society's common good, as itself constitutes a part of the society (Garriga & Melé, 2004). A fundamental way business contribute to the well-being of the society is through establishing just, peaceful and friendly conditions and creating a harmonic environment of "living together", where human dignity is protected (Mele, 2002).

### **3.4 Evolution of CSR in the Danish context**

In order to identify the basis on which CSR is operationalised in Denmark and whether it is underlined by ethical motivations, we deem important to explore the adoption and evolution of the concept in the Danish context.

Until the early 1990's, CSR was not a political theme in Denmark. Up to that point, it had been the state's responsibility to ensure the resolution of social problems, in particular regarding social and labour market policies. This clear division of responsibilities between the welfare state and the Danish enterprises restricted the role of the latter to the regulation of the labour market, mainly through collective, tripartite agreements and powerful labour market organizations. Moreover, the Danish labour market is consisted predominantly by small and medium enterprises, and a small percentage of large enterprises. The small enterprises are in their majority privately owned, a fact that in itself limits the scope of what can be asked of them towards their social responsibility, and naturally they have limited power and influence (Holt, 2000).

Hence, the debate on the concept of CSR is fairly new in Denmark. As the introduction of CSR in Denmark is regarded the "Our common Concern" campaign in 1994, by the Danish Ministry of Social Affairs. The campaign was based on the general idea that employers, citizens and local communities bare a responsibility towards the preservation of the social welfare equal to that of the public sector and that systematic effort and active



participation is required. In that context, the aim of the initiative was to raise and spread awareness on CSR practices in the business world and inspire businesses to take a larger social responsibility, as they are viewed to be highly influential to the communities, they operate in. The campaign highlighted the importance of broadness and diversity in the workforce and called on enterprises for active engagement in tackling unemployment and social exclusion, as they can play a major role in preventing marginalization of vulnerable groups particularly in terms of labour market inclusion. As a result, the introduction of CSR in Denmark was generated by political involvement, and since the “Our Common Concern” campaign, various others political initiatives have followed and have significantly influenced the Danish CSR agenda (Damgaard, 2002).

On that note, in addition to this first campaign, the Ministry of Social Affairs has initiated further initiatives in relation to CSR, that formulated the development of the latter in the Danish context. In 1997 the Ministry initiated a research programme on the theme “social responsibility of enterprises”; a number of publications have been generated by this programme and a new campaign on the inclusive labour market ran in 2002 (Rosdahl, 2002).

A Council Responsible for Social Initiatives on the Inclusive Labour Market was introduced in April of 2000. The Council is an advisory body for The Minister of Social Affairs on matters concerning the social labour market focused efforts to promote the inclusive labour market (Ibid.).

In 2008, a law regarding the mandatory reporting of big companies in Denmark to account for their work with CSR in their annual report. This law is considered a milestone for Denmark, as it became the first country in the European Union to use reporting as a self-regulation practice to promptly encourage CSR work among the biggest national companies and disseminate knowledge, in an attempt to proliferate the practice. Nevertheless, the law clearly states that CSR is a voluntary commitment and companies are not obliged to participate or adopt specific CSR initiatives (Ibid.).

The original campaign sparked an institutional development to promoting CSR and mounted to the establishment of the Copenhagen Centre for CSR in 1998. The Centre has a mediating role among governments, enterprises, the social partners and Civil Society

organisations. It conducts surveys and seminars, organises and facilitates networks, publish reports, adopting an international perspective lens. Moreover, on the initiative of the Ministry of Social Affairs, in the period 1998-2000 the Social Index was developed, which constitutes a management tool for companies engaging in CSR work (Nasrullah & Rahim, 2014).

Subsequently, it appears that in Denmark there is a tendency to equate CSR to “a broad and diverse labour market”. Danish politicians influence how CSR is conceptualised, and that is evident in the CSR literature dealing with the Danish perspective of CSR (Pedersen & Neergaard, 2004). Two basic goals of Danish social and labour market policy both in 1994 and today are to reduce the number of persons receiving passive income transfers and to increase employment. The policy on social responsibility of enterprises was (and is) primarily a means to achieve these objectives (Rosdahl, 2002).

### **3.5 Empirical evidence from Europe**

What drives companies towards socially responsible practices has been empirically tested in different settings. Since there are differences not only in perception of CSR among scholars but also differences among countries (Matten & Moon, 2008), we proceed to outline the work previously done on the topic in the European setting and then particularly in Denmark, focusing on the labour market policies as a part of social responsibility, so as to identify the trends and tendencies of CSR in the Danish setting and the parameters that need to be examined to answer our research question.

Business performance, understood as cost reduction and efficiency and regulation has been often found as motives for business undertaking CSR activities (Williamson et. al., 2006). Although companies are aware of the business benefits of CSR, they do often justify the importance of CSR by moral or ethical arguments (Jenkins, 2006); this also applies for Danish SMEs (Kramer, Pfitzer, & Lee, 2005). The relative strength of ethical and altruistic arguments compared to financial motives was found not to be the same for different dimensions of CSR<sup>15</sup> (Graafland & Schouten, 2012).

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<sup>15</sup> Environmental, social and economical

Coming out from this notion, we searched for existing empirical evidence exploring the motivations for the social dimension of CSR, particularly business participation in labour market and social programmes for integration. Since, the differences among countries were proven to matter in terms of CSR practices (e.g. Maignan & Ralston, 2002), to improve the applicability of existing findings the literature review in this area has been focused on European countries and Denmark in particular.

There are different factors affecting employer engagement in active labour market policies (Ingold & Valizade, 2015). The model of institutions plays a role and affects companies' engagement in active labour market policies (Martin, 2005; Nelson, 2013), where Danish institutions have been found as encouraging higher participation as the subjects in UK. The coverage by collective agreement (Bredgaard & Halkjaer, 2016; Ingold & Valizade, 2015) and the membership of employer associations promoting such practices (Martin, 2005) has been identified as significantly influential factors in the Danish setting.

Furthermore, as a part of the formal evaluation of the IGU-scheme, a survey touched upon the drivers for business participation, that has been discussed as a topic with not only businesses but also municipalities and AMUs. The majority of businesses has responded that the main factor in hiring one or more refugees in an IGU program was their general will to act on social responsibility and that CSR represents the primary reason for participation, while the opportunity to recruit new employees has been mentioned as an additional driver for participation (Rambøll, 2018).

### **3.6 The Common Good approach as the normative basis to CSR operationalization in Denmark**

We have discovered that the multitude of concepts and perception of CSR varies not only among scholars but also among countries (Maignan & Ralston, 2002; Matten & Moon, 2008). Matten and Moon (2008) observed that the CSR tends to be either *explicit*, ie. codified as corporate policies explicitly formulated by the companies or *implicit*, ie. codified as institutional frameworks implicitly assumed by companies based on the overall business-society relations in the country or region. The explicit CSR is used to describe activated business that assume responsibility for interest of society and the

implicit focuses on the business' role within the wider societal institutions for its concerns and interests.

This implicit CSR is thought to be motivated by the societal consensus on the legitimate expectations of the contributions and roles of all the groups in the society, including businesses, while explicit CSR is often driven by the perceived expectations of different stakeholders. In contrast with explicit CSR, which consist of voluntary policies and strategies, the implicit CSR is built up mainly by values, norms and rules that then represent the expectations or requirements for companies (Matten & Moon, 2008).

Although a certain shift toward explicit CSR has been noted lately (Carson, Hagen, & Sethi, 2015; Matten & Moon, 2005), Denmark has been traditionally viewed as a paradigm for implicit form of CSR, where companies rather implicitly assume certain collective social and environmental values and norms.

Accordingly, "The Danish Model" of CSR can be distinguished by the central role that the government has played in its development<sup>16</sup> (e.g. Vallentin, 2015) and according to Bredgaard's (2004) two-dimensional typology, it can be characterized not only by the top-down (government driven) approach but also by its focus on labour market responsibilities of businesses and social integration. The CSR should be then encompassing an *internal* aspect, i.e. prevention of workplace exclusion and retention, and an external aspect built on the integration, while retaining voluntarism as a main principle (Bredgaard, 2004).

For our thesis we adopted the notion that social responsibility of business goes beyond its immediate economic responsibilities, legal requirements or externalities. We base our assumption on the presented definitions of corporate social responsibility and concepts outlining its main characteristics. Companies employ refugees under the IGU-Scheme, the integration of whom in the labour market is considered to be a social concern (Commission of The European Communities, 2001) and an issue beyond the narrow economic, technic or legal requirements (Aguilera et. al., 2007), which they are

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<sup>16</sup> And in other Scandinavian countries

voluntarily internalizing and therefore are assuming social responsibility for; thus, this activity theoretically falls under CSR work.

It thus becomes evident that CSR in Denmark is understood as driven by ethical imperatives and focused significantly on the achievement on an inclusive labour market. In order to investigate whether this is indeed the case for the companies that participate in the IGU scheme, we select the theory of the common good approach, as part of the ethical approaches to CSR, to examine the participants' view and understanding on CSR. The term "common good", rooting back to philosophy, is distinct for two main disadvantages: it is rather vague and ambiguous, hence liable to contradictory interpretations, which subsequently renders it to a notion rejected by many schools of thought (Mele, 2002). Generally speaking, the notion of common good is mainly occurrent and studied under the baton of Aristotelian and Thomistic political and social philosophy and the catholic social tradition. However, since relatively recently, attention has been paid to it and its application theorized also by scholars of organization studies, business ethics or corporate social responsibility.

Some consider the concept of common good to be underlying the stakeholder theories, suggesting that these ought to be based on it (Argandona, 1998) or that the stakeholder interests are guided by this notion (Arjoon, Turriago-Hoyos, & Thoene, 2018). Others see the concept of common good to be transcending the stakeholder approach (Mele, 2002) or even providing an alternative to the established views of purpose of the firm being based either on the maximization of shareholder value or the consideration of certain stakeholders (Alford & Shcherbinina, 2009; Naughton, Alford, & Brady, 1995; O'Brien, 2009).

Naughton (1995) suggests that, although not providing any set of rules, the common good could serve as a compass pointing managers to drive organizational activity towards human development.

In the following section, we zoom in the Common Good Approach to CSR to delineate its main characteristics and base our assessment in the analysis.

### **3.6.1 The notion of common good**

“Common good” is a term playing a prominent role not only in philosophy and but also in the economics and organizational theories, hence upon its reintroduction to the business language and field it requires further attention and clarifications. Argandona (2011) provides a link between the philosophical and economic conceptions of human action and bridges the common good term from economics, as something belonging to everybody and that is rival in nature<sup>17</sup>, with the broader conception from the Aristotelian-Thomistic tradition that does not predict the limited character. It represents the society’s ultimate goal. It supports and adds to the development of the members of a community who share this good, so it is a good of the society and in the same time of its members - as they are part of it. Within the concept, one can distinguish two kinds of goods, the particular or individual good and the common good. Private, or particular goods are part of the common good, as long as they incentivize the individuals to collaborate (Kennedy, 2002). Yet, the common good cannot be seen as an aggregation of individual goods, as it is not a sum of the particular interests of the members of a society. Despite the fact that it is generated through their common activity and shared by them all (Argandona, 1998).

The notion of common good is rather intuitive, as there has not been one set universal definition. It is excellent or intrinsic as some call it (Alford & Shcherbinina, 2009). It encompasses all the aspects that are relevant to human flourishing, in respect to both the individual human being and the community it belongs to, as a whole. It constitutes a universal notion that refers to a *good* that all can participate, in different fashions and degrees – thus making it “common”. With theological roots, it does not describe concrete rules, but rather principles of social nature: respect for everyone and their fundamental rights, constant and unobstructed human social development, and social peace, incorporating stability and security. Respect for the human and the universal rights equals first and foremost respect for the human dignity, which according to its philosophical and theological foundations refers to the free and conscious person and their ability to know the truth and act accordingly, as well as their ability to continuously develop and flourish

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<sup>17</sup> When the good is used by one, it diminishes the potential of its use by others (fx, fish in the ocean).

harmoniously. Human dignity entails a person's autonomy and the right to exercise freedom, with the notion of good as a point of reference (Mele, 2002).

Additionally, it is acknowledged that a firm pursues also instrumental goods or foundational ones, such as profit, capital or technological advancement. These goods are necessary for the operation and continuity of the company (Alford & Shcherbinina, 2009).

### **The normative basis of the approach**

The theory of the common good is based on the assertion of human sociability. Human beings are social beings; they are in need of a social life to satisfy their own, particular needs and to improve themselves, to an extent far beyond of that of their individual possibilities.

From that perspective, the existence of society, as a conglomeration of persons, and the social living is not the product of an instinct, nor an optional extra for a person. Society offers an organic bond among the individuals. It occurs as the result of a social contract. Guarding the human person is the ultimate purpose society - including all the institutions in it - serves. By extension, it guarantees social harmony for its members and facilitates the need of the man to associate himself with others in order to pursue all kinds of goals, for instance cultural and economic. All of these associations render sociability to a concept with multiple layers, one generic that refers to society as a whole, and other specific ones, expressed as lesser "societies" within the society, in all communities formed by human beings (Argandona, 1998).

Those affected by business activity are perceived as autonomous agents -with interests and rights- who act in solidarity in a way that transcends pure -individualistic- interests and points toward forging human relationships and social harmony. Humans are by nature social beings that need to interrelate their lives with other humans in order to flourish. This nexus of solidarity is established on the notion of the common good, a principle greater than reciprocal interests (Mele, 2002).

## **The common good and the firm**

Societies contribute to the fulfilment of human needs and desires. The firm can be seen as a community of persons in society, forged by their work, inextricably related to others (customers, employees, etc.), and the activity of which exerts throughout society altogether. The business firm, thusly, like any other community – since it is born in, operates in, develops within and belongs to the society it is a part of- must serve the common good. Business activity touches upon society via a plethora of ways, sometimes in favour but others in opposition to the common good. An orientation towards what is just and right lends a firm moral legitimacy (Mele, 2002).

The approach of common good holds that the fiduciary obligations a manager holds towards all stakeholders ought to be harmonized with the common good, meaning that stakeholders receive fair treatment and corporate affairs are managed in a way that agrees with the notion of the common good. Main obligations emerging from this angle are solidarity – as mentioned above: to constantly strive for the community's common good - and justice – *ius sui*: giving each person its rights. According to the common good approach, actions are to be evaluated based on the principles of justice and solidarity with a focus on whether they are performed with the aim of achieving a greater good, given that they are foreseeable and avoidable.

## **Other aspects to the responsibilities**

Another principle incorporated in the notion of common good as its normative basis refers to the order among the responsibilities of the firm. The firm must first meet the duties of strict justice and of those that derive from the fundamental rights of the human being, in a sense that it is acknowledged that a person has priority over things that serve as instruments. Furthermore, where conflict occurs, the common good as the good of the whole supersedes and takes priority over the good of the parts – the good of the particular in each case individual. This primacy of the common good allows seeking private goods under the condition that they are compatible with the common good; plus, it affects only goods of the same genus. Thirdly, the principle of order of priority in solidarity with stakeholders according to their degree of association and the unitive nexuses within the



firm that define the different memberships, must be applied under the notion of the common good, often through employing common sense to define the order of priority.

Concentric circles of responsibility occur through the process of analysing the different forms of membership towards the firm. These are to guide or explain the order of priority in solidarity. Core members are the managers, employees or shareholders who are closely related to the company, while peripheral members are involved only to a certain degree, such as customers, and external members are linked only by a very weak commitment e.g. competitors.

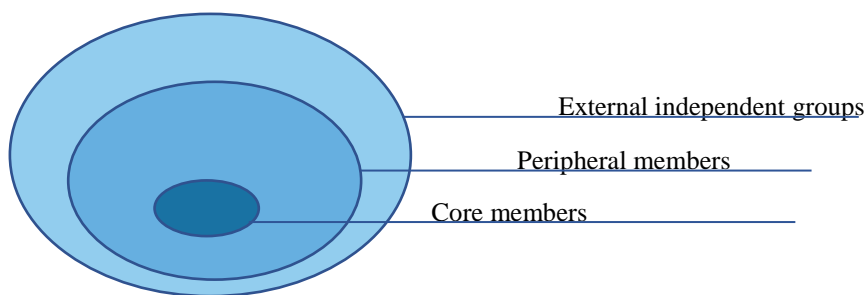


Figure 7: Concentric circles and degree of association

Finally, conflict resolution is executed by employing practical wisdom to each particular case, if it is to embody a common good orientation. Decision making is not a matter of normative rules, rather it obliges by the principles of solidarity and justice and according to the order of priorities. Hence, in case of conflicting interests, ethical rationality requires that the conflict is resolved after having been evaluated with practical wisdom, otherwise known as prudence. A resolution process of a prudent manager requires in-depth analysis of the situation, prediction of consequences, reflection and -when in demand- counsel.

### **3.6.2 A firm oriented toward the common good**

As any community, also the company has its own common good. What is common good of the firm has been most prominently defined by Sison and Fortrodona (2012), who drawing on the principles of Aristotelian-Thomistic tradition and catholic social theory see it, similarly to Mele (2002), as laying in the production of goods and services that are necessary for human flourishing. Yet, they distinguish between the objective and subjective dimension of common good, the former involving the production of goods and

services to satisfy societal needs and the latter as the praxis itself that grants the opportunity for development.

The firm oriented towards common good is aiming at fulfilling its purpose (Argandona, 1998). To attain it, a firm will be producing products and services that are promoting and contributing to human development and offering them under just conditions. It contributes to common good by creating jobs and employing people under fair conditions and nurturing it in its corporate culture and leadership. Through investment, it is channelling the available resources for a good use such as innovation and effective organizational work. A company that participates in the common good also generates and distributes wealth equitably and by doing so it provides opportunity for others to do the same. If a company operates in this way, then it also contributes to the common good by the functioning of the company and its economic success. However, the strive for economic continuity is not to hinder the functioning of other firms, institutions or communities (Mele, 2002).

In addition to the firm's contribution to the common good of society, Naughton (1995) has formulated a model of internal organizational traits, that they deem necessary to be in place in order for the firm to be aligned with the concept of common good. Others have theorized on the incorporation of the common good approach and its reflection through the company's mission statement (Melé, 2009; Quaranta & Di Carlo, 2019) and be a socially responsible company in general (Alford & Shcherbinina, 2009). Mahon and McGowan (1991) also utilize the common good to propose a model for CSR and as a tool be used by managers when making decisions.

To summarise, there are three main elements underlying the concept of common good: respect for people and their rights, the intention of social well-being and development, and the stability and security within a just order (Mele, 2002). The purpose of business, as is embedded in the society, is then perceived as the promotion of this common good; business duties derive from that, and by implication so does also the social responsibility of the company. Subsequently, the socially responsible firm is seen as the one that keeps the pursuit of the common good in mind, as a goal of all its activities and actions. It is pursuing profit lawfully and aims to succeed and stay competitive in the market, while

remembering that these represent an instrument or the means to achieve the above described common good.

## **4 Methodology**

### **4.1 Research Philosophy**

#### **Research Philosophical stance**

Different paradigms shape the way one perceives and understands the world and hence also affect the methods and research strategy one employs in a given research project. Related to scientific inquiry is the philosophical position of critical realism, which is point of departure in this paper. The aim of our research is to understand the social structures that have given rise to the phenomena under scrutiny. Thus, our position as critical realists are that knowledge of reality is a result of social conditioning and cannot be understood independently of the social actors involved in the knowledge derivation process (Dobson, 2002).

Critical realism can be considered a comprehensive philosophy of science, since it emerged as a scientific alternative to constructivism and positivism and draws components of both approaches to offer a rather detailed account of ontology and epistemology (Fletcher, 2017). Critical realists acknowledge the existence of an objectively existing reality (as done by positivism/naturalism), but nevertheless argue that all knowledge is fallible and thus open to adjustment and interpretation, just like interpretivists (Moses & Knutsen, 2007). This partial merge of paradigms is reflected also in philosophical aspects regarding the external, objective nature of aspects in society, yet also recognizes that people (or companies) are not objects to be studied in the style of natural science (Bhaskar, 1976).

Evidently, the social world is far too complex to lend itself to theorizing by definite ‘laws’ as in the natural sciences (positivism/naturalism). Rich insights into this complex world are lost if such complexity would be reduced entirely to a series of law-like generalisations (Saunders et. al, 2008). In line with critical realism our study attempts, when exploring to what extend the view of social responsibility motivates the participation of businesses in the IGU-Scheme, to look rather for tendencies than fixed causal law.

Consequently, the view adopted for the purpose of this research approximates also to the research philosophy of an interpretivist scientist, as interpretivism advocates that it is necessary for the researcher to understand differences between humans in our role as social actors. The interpretivist approach leans towards viewing the world through multiple-view lenses, multiple interpretations on the nature and meaning of CSR and on what it contains.

Main implications of the adopted philosophical approach include the specification of the ontology and epistemology of the undertaken research that guided our methodology throughout the project.

Ontology is concerned with the nature of reality, while epistemology examines the nature, origins and limits of knowledge. In critical realism it is important to recognize the distinction between these two, since the reality is assumed to exist also independently of its conception.

The two aspects of ontology are objectivism, the position that social entities exist in reality external to social actors concerned with their existence, and subjectivism, the position that social phenomena are created from the perceptions and consequent actions of those social actors concerned with their existence. As suggested earlier, critical realism goes beyond a strict dichotomy of objective and subjective world. Critical realism adheres to stratified ontology and makes distinction between “empirical”, “actual” and the “real”, which is often depicted as the ontological iceberg. What one can see above the surface, represents the empirical level: events that can be experienced or observed and thus understood through human interpretation. Underneath lies the actual and real domain, which allows for the causes of the empirical regularity or observation to be assessed beyond its immediate context, and acknowledges that events occur whether observed or not (Saunders et al., 2008). It is assumed that there is no single mechanism determining the whole result, and thus the reality is seen as multiply determined (Bhaskar, 1976).

Hence ontologically, our thesis will be characterized by the acknowledgement that there is a “real” world out there, that exists independently of human thoughts and beliefs or knowledge of their existence (realism), while recognizing that a part of that world is built by subjective interpretations influencing the ways in which it is experienced. Fact is that

Danish companies participate in the IGU-Scheme and this behaviour benefits the society, thus considered to be a socially responsible behaviour. However, what drives this phenomenon needs to be further unveiled. As critical realists, we acknowledge that the participation of companies in the IGU-Scheme cannot be justified by one motivation alone, such as the economic incentives linked to it, and that the contextual factors cannot be disregarded. We hold that moral values have potentially influenced the decision to participate. Moreover, the moral values serving as a motivational factor for socially responsible behaviour might have not been realized or directed towards this particular social activity if the context, such as the institutional environment, was different.

## 4.2 Research Design

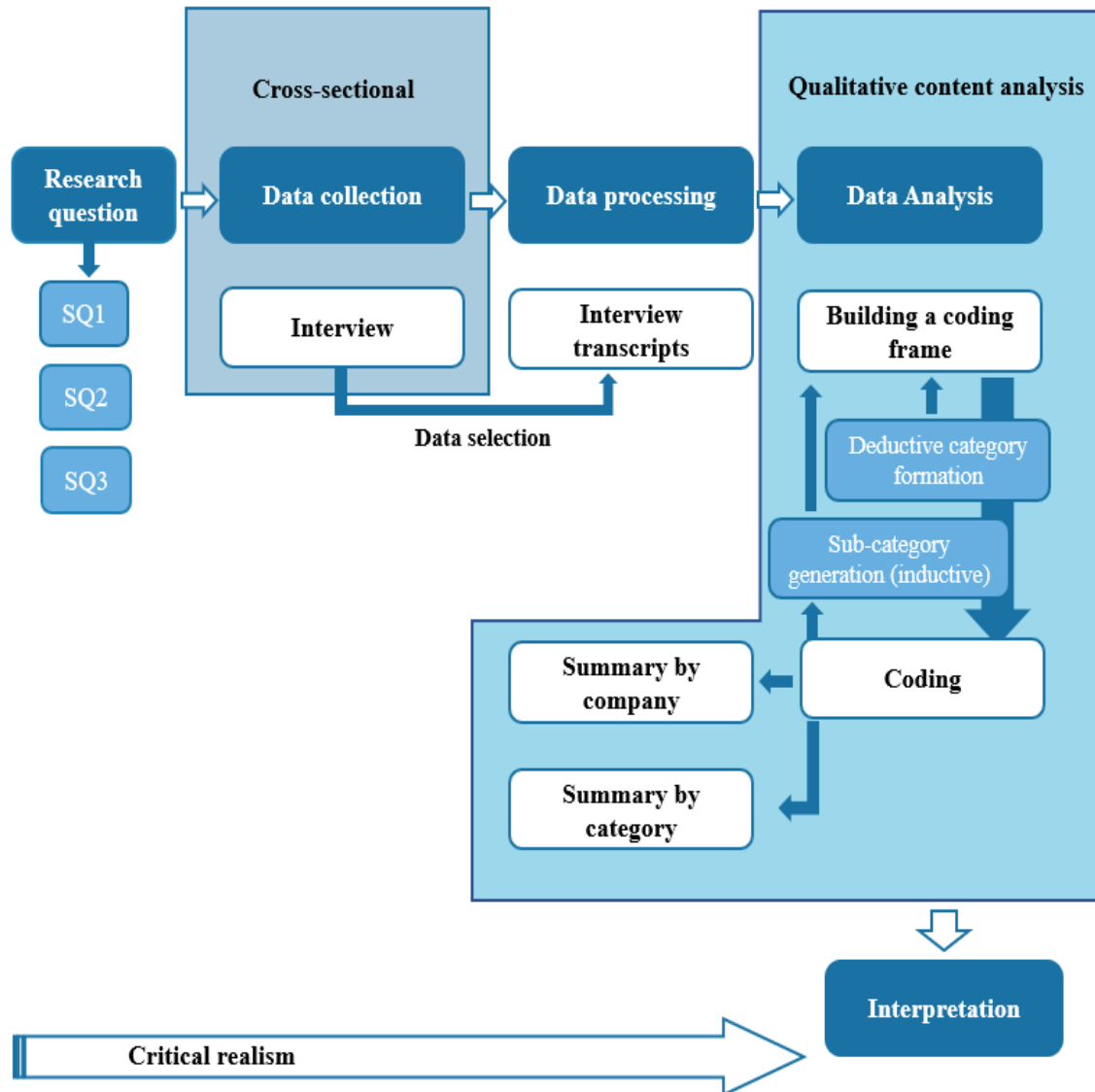


Figure 8: Research Design

As outlined earlier and depicted above, three sub-questions were used as a way to unravel the answer for the main research question. For the main part of the analysis, we utilized primary data collected through interviews with representatives from companies in our sample in one point of time. To process these data, we transcribed the interviews and proceeded to apply our coding scheme which served as a tool for our subsequent analysis. The results of our coding are presented in the analysis section as a summary for each company and followed by summary by main category. The steps of our research methodology are explained in greater detail in the following section.

#### **4.2.1 Identification of the research population and sample selection**

To answer our main research question “To what extent does CSR motivate the company’s decision to participate in IGU-Scheme?” and the supporting sub-questions, we collected empirical evidence through interviews with representatives in participating companies.

However, it was beyond our possibilities and reasonable feasibility for purposes of the study, to collect data from the entire population, i.e. all companies participating in IGU-Scheme. To reduce the amount of data, we used a sampling that allowed us to consider only data from selected cases and then generalize them to theorize about the phenomenon.

As no statistical interferences were needed to be made from the sample and were not deemed appropriate to answer our research question, we proceeded with non-probability sampling (Saunders et al., 2008). There is a variety of the different sampling techniques designed to help the researcher purposefully, not at random, choose the sample from the population. Such purposeful sampling, identification and selection of cases, is a technique commonly used in qualitative research, since it does allow for the most effective use of limited resources (Patton, 2002).

To obtain representative but at the same time feasible cases we went through several steps in our sampling process (*Figure 9*).

Through an explorative interview with a representative of the Municipality of Frederiksberg and via email communication with the Municipality of Copenhagen and the Danish Agency for Integration and Immigration (SIRI), we gained an understanding of the administrative procedures of the programme and the specific routes (and barriers) to obtaining data. As a base for our sample served the publicly available list of the 198 companies participating in Sammen om Integration, which is being regularly updated<sup>18</sup> and is accessible on the official website administered by the Danish Agency for Labour Market and Recruitment. This allowed us to avoid the envisaged privacy issues and at the same time sufficed for further sampling based on their geographical location. To address our resources (time and cost) limitation, we narrowed down the companies to those which

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<sup>18</sup> Last updated 13/05/2019



are either located in the city of Copenhagen or within reasonable distance (within an hour reach).

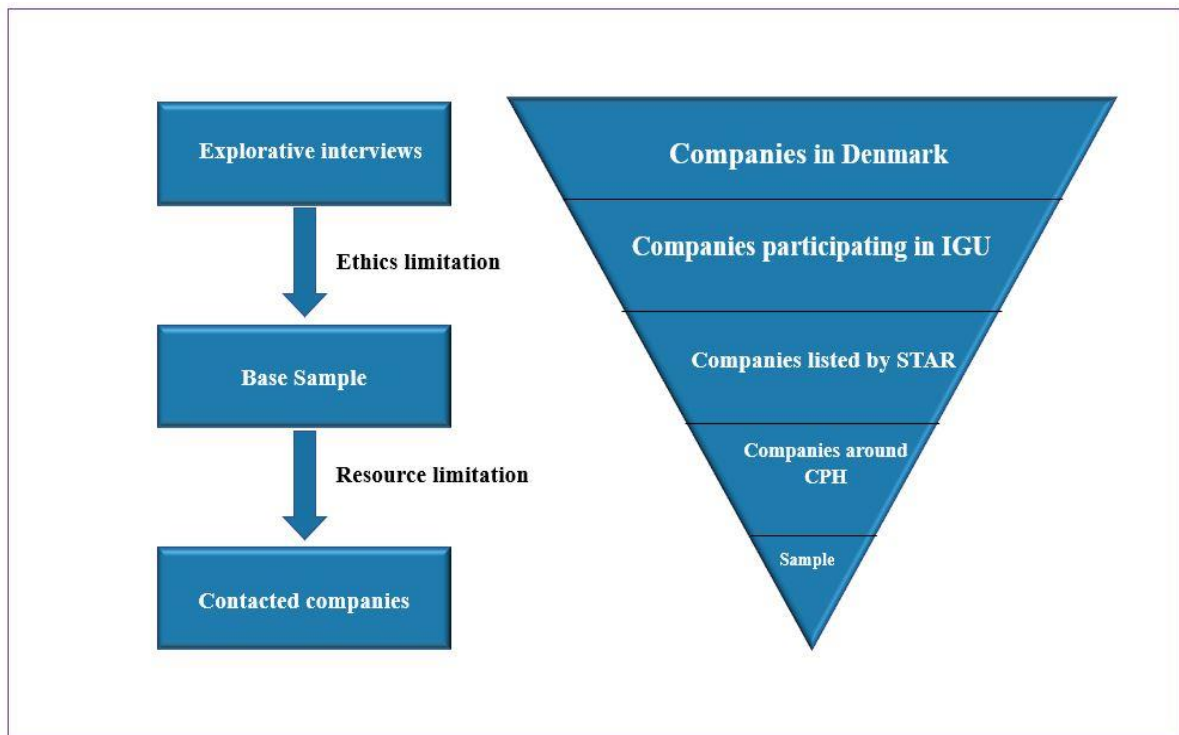


Figure 9: Sampling method

From the 198 companies, 14 companies were based in Copenhagen and we identified 19 to be within feasible reach. These were to provide a base for our case selection (See Annex). We contacted the listed companies with our inquiry to have them participate in our study. In order to not influence the potential respondent, we merely asked for a representative from the business to talk about the IGU-Scheme. As representatives of the participating company are considered those who have direct contact or knowledge about the company's participation in the IGU-Scheme. These were HR managers, CSR managers or the business owners (in case of smaller businesses). We assume that the position of the person interviewed could have an indicative nature, therefore we did not ask for any person holding any particular position in order to not jeopardise the objectivity of our findings.

As a result, we interviewed 4 companies, that served as a base our later analysis (*Figure 10*).

Company	Representative	Position of representative
Berendsen Textil A/S	Peter Bang	General Manager
TDC Group	Wishes to remain anonymous	Consultant HR Policies and Labour Relations
NAF Trading	Peter Christensen	Owner/ CEO
Forenede Service A/S	Kenny Vermehren Michboe	HR Director

Figure 10: Interviewed companies

An interview was conducted also with another participant of Sammen om Integration, FtFa. Due to the fact that there are multiple dimensions to the initiative, it has been discovered during the interview that the company did not yet participated in the IGU-Scheme but was a participant through providing internships to refugees. Even though indicative on the motivations driving employers to engage in refugee integration efforts, the interview is not considered as a part of the cases presented and in the findings as IGU-participant. Similarly, an interview with HR manager in Komdis was not analysed, since during the conversation it was revealed to us that the company in fact did not engage with the IGU-Scheme but participated in the Sammen om Integration initiative through regular employment of a refugee worker. Lastly, one more interview was conducted with a participant in the IGU scheme, Nordisk Film Biografer. However, the manager responsible for the participation with the relevant experience to the IGU had been replaced, thus the content of the interview with his substitute was assessed to not fulfil the requirements for our sample, as it did not provide us with adequate information and insights.

#### 4.2.2 **Construction of empirical data: Interviews as primary data**

*«Human beings have been using conversation as a key tool to gain knowledge about others for as long as we know»*

Brinkmann, 2013

Systematic data collection is considered the backbone of any academic work that is empirically driven (Saunders et al., 2009). Regarding the data collection technique, this thesis employs primary data, thus newly collected data through conducting interviews

(Ibid.) with businessmen (owners/managers) and individuals as representatives of the business enterprises. Interviews as a research method can be either informal - not structured, simple conversations among the researcher and the respondent - or they can be highly formalized and standardized (Ibid.). In between these two ends there are intermediate positions, referred to as semi-structured interviews. In a semi-structured interview, there is a list of questions and themes that have been set in advance. However, the order, nature and formulation of the questions may vary from interview to interview given the specific organizational context (Brinkmann, 2013). This way, we provide the respondents with the possibility to raise questions and concerns in their own words and from their own perspective. The interviewees are thus allowed more leeway to focus the discussion on whatever angle is deemed important by them (Ibid.). The selection of qualitative, semi-structured interviews in this research seems as the most advantageous approach in obtaining the necessary data and is justified from the very purpose of this thesis, namely to understand the reasons for the decisions that the corporations under inquiry have taken and to reveal their views on their role in the investigated social process of integration.

### **Conducting the interviews**

Prior to conducting the interviews, we studied intensively the existing literature on the topic of CSR, but also on the Danish evolution and operationalization of CSR. Equally important we assessed the need for us as non-Danes to understand the particularities and realities of the Danish Public Sector structure and the Danish labour market. Given the highly politicised nature of the understudied phenomenon, namely refugees and their integration into the local communities, we read extensively in order to gain an understanding on the specificities of the issue in the Danish context. Moreover, we aimed to acquire a better comprehension of the political debate around the topic, so as to be in a position to engage with our interviewees and have constructive and fluent conversations with them. Equally important, the acquired background knowledge was used in the service of making no faux pas (infelicities or inappropriateness), hence ensuring that the interviews were a pleasant and positive experience for our respondents.

As a part of our background study we conducted an exploratory interview with Michala Bendixen, who is the president of the organization Refugees Welcome and the founder of the website *refugees.dk*. This interview provided us with valuable insights and perspectives about the functioning of the refugee integration in Denmark and her view on the role that businesses have to play to the issue. Her work on the topic and the material provided by her either during our communication or found on her website, served as one of the main sources of information and guided us for our context chapter.

Regarding the IGU-Scheme, we gained our information about its in-praxis operationalization mainly from the material that was publicly available at the time, through the official online websites of the relevant public authorities. This set of data was further complemented by the insights acquired through an interview with an IGU-Scheme coordinator, working in the municipality of Frederiksberg, Denmark. This interview equipped us with important knowledge on the practicalities of the collaboration between private companies and municipalities. The representative informed us that the list of companies which they collaborate with can only be accessed with their explicit consent. She then pointed us to the publicly available list of companies all over Denmark participating in the IGU scheme, that we later used as the basis on which we created our sample.

The aforementioned themes and gained insights served as the inspiration for developing our interview guide and designing our open-ended questions. As the design of the study was to proceed with semi-structured interviews, the interview guide fulfilled the function of providing orientation to the interview and manage the discussion. The guide was not used as a strict tool to follow during the process. More, the order of the questions was not implemented stringently, as in almost all cases the interviewees presented a tendency to dive into the aspects of the studied issue that they were more eager to share, or expanded their answers in a fashion that they covered other questions in the guide. Likewise, we conducted the interviews in an unconstrained to the specific questions in the guide fashion, as often it seemed necessary to pose additional questions in relation to clarifications, or to inquire elaboration on a topic that occurred in the discussion. However, the interview guide was always examined thoroughly towards the end of the interview to make sure that all the relevant to our research question areas were covered.

After we originally developed our interview guide and in order to familiarise ourselves with the interviewing process, we conducted one pilot interview with FtFa, one of the companies that expressed an interest to participate in our research. The company did not fit our criteria to be included in our sample, as they were planning to join the IGU scheme but had not at the time officially established a collaboration through the relevant channels. Nevertheless, we considered this case to approximate significantly our sample and we utilised the opportunity to test our interview guide. After the interview, we proceeded to do the spotted necessary readjustments.

The interviews were planned to take approximately half an hour. Depending on the case of the interviewee, their experience and the flow of the discussion, the actual time varied between 15 minutes to up to two hours. All interviews were conducted in the respondent's workplace, with the exception of one over-the-phone interview due to cost and time limitations, the one with the General Manager of Berendsen who was placed in Svendborg. Before commencing our interviews, we restated for the participants our backgrounds (study and country of origin), and briefly described the focus of our study. At that point we always asked for permission to record our interviews and informed them of the possibility to remain anonymous in our study. In spite of acknowledging the potential disadvantages of audio-recording, such as possibly influencing the responses of the interviewee (Saunders et al., 2008), we consider it to be an adequate method of data processing, as it allowed us to concentrate on the interview itself and then only later re-listen to it and have an accurate record for the subsequent analysis.

To make the interviewees more comfortable, we mentioned that there are no right or wrong answers in our questions, since we were looking for opinions, views and experiences. We conducted each interview only once, although we did leave the option open for a follow up. The data collected through one interview were deemed in the end sufficient, considering the limitations and scope of the study.

#### **4.2.3 Secondary data**

The data collected through the interviews served as the main source for our analysis. However, we gathered additional information, either about the participation in the IGU or other CSR activities, from the interviewees or another person within the company. This

material was used to support our findings and complement factual information. We received from Berenedsen a link to newspaper articles describing their engagement with refugees, and from Forenede and TDC brochures about the company and their CSR policy. Furthermore, to retain some basic background information for the interviewed companies and in order to draw some valuable information on their general approaches to their corporate social responsibility and their corporate mission and values, we examined also for all the interviewed companies their official websites and their most recent CSR annual reports. The factual data used for creating the profiles of studied companies were gathered from their official websites and reports.

Finally, we contacted SIRI and successfully inquired to be provided with some factual data on our sample companies, namely how many refugees they have employed since the beginning of the IGU scheme and for how long each of them was or is currently employed. These served as our secondary data, since in a way we reanalysed data collected for other purposes (Saunders et al., 2008).

#### **4.2.4 Processing the data**

The obtained qualitative data were processed as typically for qualitative studies, thus by transcribing and correcting the audio recordings (Miles, Huberman, & Saldaña, 2014). All interviews were transcribed, and we conducted a data selection, as we left out the parts that were regarded as not offering information relevant to the objectives of our research. The findings of our interviewees were then analysed through our developed coding scheme and summarised using graphical matrix display (Ibid.).

#### **4.2.5 Analysing the data : Qualitative Content Analysis**

The data collected was analysed using qualitative content analysis (henceforth QCA). By developing a coding frame and by its application on the interview transcripts, we focused on identifying the motivations of employers and managers that led them to participate in the IGU scheme and refugee employment.

The qualitative content analysis has been chosen as a methodological approach in this study because it acknowledges both the importance of theory and the empirical evidence in developing a coding framework. A central element of this method is the development

of a coding frame, with categories being formulated based on the theory and/or the research interest, or even added in the process of analysing the selected material (Flick, 2014). Similar to quantitative research methods, QAC systematically describes the data through coding and the researcher is bound to follow systematic steps. On the other hand, in contrast with quantitative methods, QAC is usually applied to underlying and more context-dependent meaning and is targeted towards providing a more detailed description of the material analysed. Qualitative content analysis is suitable for a wide range of materials, visual or verbal, self-generated (by conducting interviews or focus groups etc.) or sampled from available sources (websites, newspapers, magazines, blogs, letters, etc.) (Schreier, 2014). The method is seen as fitting for the purpose of this study, thanks to its inherent flexibility, which we consider needed if the material consists of interview transcripts.

In our research design, the QCA is meant to provide an overview and deeper comprehension of the actions and policies implemented by firms focused on refugees in the local labour market. The method was partly chosen based on its comparative advantages to alternative ways of data analysis. Advantages of QCAs are that it is an inherently flexible method and it reduces data that might occur during unstructured interviews, since only the aspects of the material that are relevant for the research question will be integrated in the coding frame. Another reason for proceeding with this method is that it is systematic, since it contains the examination of every aspect of the material, ensuring that information does not get lost due to the reason that the researcher looks at the material only with one assumption or his personal views in mind (Schreier, 2014).

### **Building and applying the Coding Frame**

#### **Defining the unit of analysis and operationalising the research question (Step 1 and Step 2)**

Having set the research question for this study and concluded in interview transcripts serving as the selected material constituting our empirical data, we proceeded to perform the coding. We defined the unit of analysis rather broadly, “*phrase, sentence or a statement containing meaning*”, to ensure the flexibility needed for the purpose of our study (Mayring, 2014). In order to focus our analysis to the posed research question, we

first deductively drew and defined the main categories, thus operationalising the research question into our coding scheme (Ibid.). In other words, we brought the aspects of our research into the material (see also Analytical Framework). These were based onto three “Themes”, which correspond to the structure of our analysis segmented into our three sub-questions. Hence, the themes we focused on were the three sub-questions to our main research question, to productively guide our analysis.

### **Creating categories (Step 3)**

Having identified our themes, the next step in building a coding frame would be to generate, structure and define our categories. Main categories are those aspects of the material about which the researcher would like more information (Mayring, 2014). In the first two sub-questions (themes), one main category was developed for each: “The IGU as a CSR activity” and “The Common Good”, respectively. The first category was designed to include information regarding each company’s understanding and assessment of their participation in the IGU scheme as a socially responsible activity, and the grounds on which this assessment is based. The category for the second theme, “The Common Good”, was generated in order to gather information on the compatibility of the respondents’ view of their company’s ethical orientation in regards to the common good approach, as this is examined in detail in our literature review chapter and is later utilised in our analytical framework. To capture and organize the information conveyed to us by the interviewee, these categories were further divided deductively to subcategories inspired by the theoretical framework of our research.

For the third Theme, “The Extent of CSR as motivation factor”, multiple categories have been developed as to underline the multidimensional analysis of the matter, which include different indicators (see also *Analytical Framework*). These categories have been named and defined as following:

- *Motivations*, as a reason for participation in IGU-Scheme,
- *Level of Motivation*, as the extent or length to which a person is motivated to participate in the IGU scheme, reflected in their actions conducted in order to participate,



- *Commitment to the IGU*, as the strength of the commitment to their participation in IGU scheme understood by their active or passive engagement, namely whether the company is being engaging beyond the necessary activities or performs only tasks necessary for its participation in the programme tasks, respectively,
- *Previous experience*, as the company has experience outside of the IGU-Scheme with either refugee aid or integration of refugees and/or other disadvantaged groups into the labour market.

#### **Generating sub-categories (Step 4)**

The following step in building a coding frame is that the structured categories generate subcategories. Our sub-categories were created both in a concept-driven and a data-driven way, in order to provide a good description of the material (Mayring, 2014). At first, the subcategories were generated deductively, thus we used our previous knowledge and existing theory to target those aspects of the material that we considered to serve us in responding to our posed research question. However, also in line with our philosophical stance, we did not took all subcategories as given by our theoretical assumptions, as we treat the world theory-laden but not theory-determined (Fletcher, 2017).

Therefore, for the main category, “The IGU as a CSR activity”, we generated the following sub-categories: *response to crisis*, *refugee assistance* and *participation in ALMP*. The first one was data-driven while the other two occurred based on the relevant theories.

For the main category, “The Common Good”, we generated the following sub-categories: *society*, *community*, *human rights*, *social well-being and development*, *solidarity* and *priority*. Those were mainly theory driven, by the theory of the common good approach.

For the main category, “Level of motivation”, we generated the following sub-categories: *high* – including units of analysis that indicate that the company is highly motivated to participate and goes to great lengths in order to sign up for the scheme, *medium* – accordingly, that the company is not highly motivated to participate, but still shows initiative - and *low* – where we coded indications that the company is rather passive in their efforts to participate, not showing initiative.

For the main category, “Motivation”, only two subcategories were created *a priori*, based on the previous research of Ramboll (2018) suggesting that companies are motivated either by “CSR” or they see their participation as a valid process of “Recruitment”. Acknowledging the complexity of reality, we left space for other reasons which in our pilot phase we coded under the sub-category “other”, to later inductively assign code for collected information under sub-category. Hence the sub-categories generated were *CSR*, *recruitment* and *other*, the last constituting a sub-category where all unidentified data-driven motivations were coded.

For the main category, “Commitment to IGU”, we created the sub-categories *active* - whether the company is being engaging beyond the necessary activities, and *passive* – a company which performs only tasks necessary for its participation in the programme tasks.

Lastly, sub-categories for the main category “Previous Experience” included *refugees* (the company had previously expressed concern for the refugee topic) and *labour market* (the company has previous experience with assisting groups from the fringe of the labour market).

### **Coding rules (Step 5)**

Additionally, for each subcategory we created coding rules that were to be followed during the coding phase and provided also an example, in order to ensure consistency. These rules were also specified to enable us code units unambiguously, where there might have been a problem with delineation between categories (Mayring, 2014). Our coding rules are explicitly described in our coding sheet, which is to be found in detail in Annex D.

### **Trial coding (Step 6)**

To build our coding frame, we also performed a pilot phase or trial coding, which constitutes the 6<sup>th</sup> step of the coding process according to Mayring (2014). In this step we went through the first transcript to check whether there are text units fitting into our categories and to discover any inconsistencies that were to be addressed by reformulating

the definitions and specifying further the coding rules. As advised (e.g. Mayring, 2014; Schreier, 2014), we performed the trial coding independently and then compared our results to make sure we uncover potential discrepancies in our approach. Our initial results were tested in order to ensure that they respond to the quality criteria set for research: objectivity, reliability and validity (Mayring, 2014). As previously mentioned, the data were analysed by two different researchers, in order to improve the objectivity of the research, thus the independence of the findings from the individual researcher.

To test the reliability of our method, the stability, precision and consistency of the “measuring”, we ran the coded material in the pilot phase twice as a test of reliability. Validity, meaning the examination whether what is tested ought to be tested, has been on our minds as a criterion for the quality of our research as well. After first round adjustments, we did a second round of trial coding where we both assigned the coding material to the same categories. Hence, we considered our coding frame to be appropriate and ready to proceed for the coding of all material.

### **Coding of the material and presenting data (Step 8, 9 and 10)**

For the main analysis phase, where all material is coded (Mayring, 2014), we captured the coded material in separate coding sheets for each company, as we considered it most fitting for our in-depth analysis of the individual companies. As the categories were consistent, fixed and used the structured manner in each coding sheet, the summarization was conducted by simply comparing the individual sheets and placing them next to each other.

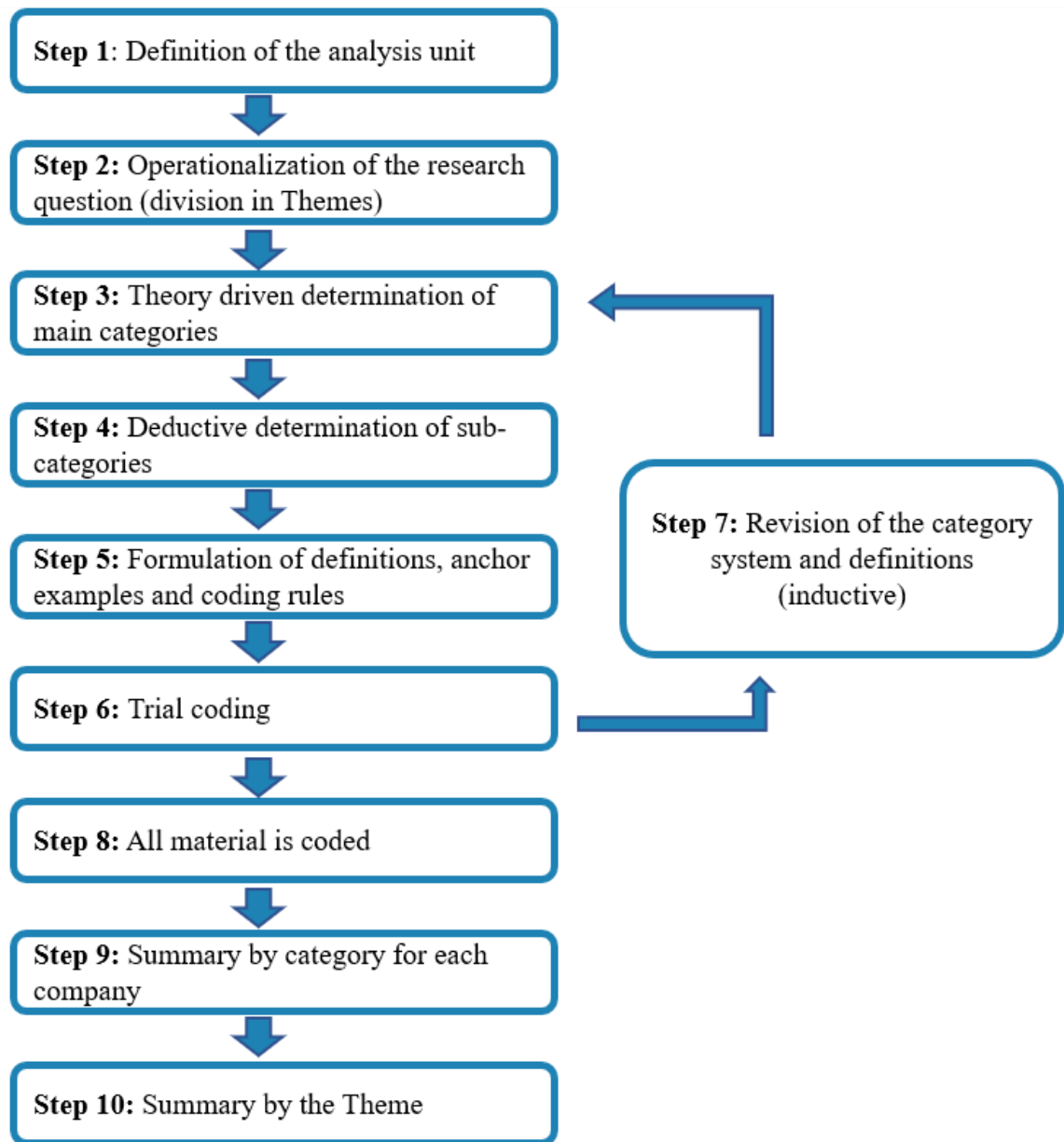


Figure 11: Coding steps – Adjusted from Mayring (2014)

### 4.3 Delimitations to the Research Design

The choice of method for the generation of empirical data has an important impact on the findings of the undertaken research and the validity and applicability of those. The lack of standardization in semi-structured interviews raises questions related to the reliability of the quality of the collected data. Reliability raises doubts on whether the same information would have occurred, had the research been conducted by alternative interviewers. It also highlights the existence of potential bias that impacts the process. The manner in which a researcher interacts with the research participants and ask their

questions could impact the data gathered (Brinkmann, 2013). We acknowledge this threat to our data quality, as we realize that an interview is an intrusive process, and sometimes interviewees may choose not to reveal certain themes or sensitive information on the topic or may even feel not empowered enough to share their true motivations.

Due to time and pages limitations, it was not possible for us to investigate all the business participants in IGU- scheme, so the findings of this study do not speak for each and every company engaged in the scheme, nor involved in other type of refugee integration in labour market. Furthermore, it is clear to us that the reader should be careful when proceeding to statistical generalizations about the entire population in this modern globalised era. From that angle, one should not jump to conclusions regarding the behaviour of businesses in terms of their engagement in refugee labour market integration on a global scale, based on the findings of this study. Nevertheless, the conclusions of this study can serve as a starting point when examining the issue in a different context, for instance a different country and market, and contribute to relevant classifications and categorizations.

Regarding the Quantitative Content Analysis, we recognise as a general disadvantage its descriptiveness, that turns it in some ways unsuitable for theory-building. Furthermore, QCA reduces the amount of data, hence making the information more abstract and forcing the researcher to assign the information to only one category. An additional disadvantage of the QCA is the relative time-consuming nature of the method, and as a result the timeline constraints of this study have potentially acted as a disadvantage.

The sample size could be thought of as being a significant limitation factor to the study. Although the companies are considered to provide sufficient insights on what is motivating businesses to participate in IGU-Scheme, it is acknowledged that different results could have been found if collected from larger sample. The sample is limited to specific geographical area in Denmark, the capital and surroundings, though wider geographical dispersion of cases could result in different findings.

Another limitation of the sample and possibly influencing our findings, is the fact that we interviewed only companies who were listed in the publicly available list, indicating their willingness to share their experience. From these again, the interviews were conducted

only with those who were motivated to participate in our study, which indicates that they could have different level of motivation as those who did not agree to be listed or refused to be interviewed.

#### **4.4 Framework for the analysis**

*„CSR is a brilliant term, it means something, but not always the same thing to everybody“*  
(Votaw, 1972, p.25)

Recognizing the ambiguity pointed out by Votaw, we briefly outlined the multitude of meanings ascribed to the term by various scholars. In order to address it, to us and for this study the IGU-Scheme, as a voluntary initiative addressing a social issue, is considered to be a social responsibility. However, to proceed with assessing whether the notion of social responsibility served as a reason for participation in it, we examine if companies view participation in the IGU as falling under their social responsibility.

To gather all views regarding the participation in IGU and its possible inclusion under the social responsibility in the eyes of the particular firm, we created a category (see Methodology chapter). The views, expressed in interviewees' own words, were assessed, and divided into subcategories, to either express the belief that the participation falls under the social responsibility or the omission of such.

To establish whether the interviewed company, understands its participation in IGU as a CSR activity, we first consider the position of the interviewee in the company. As in order to get an interview we approached the company administration to direct us to a person who can be considered as relevant representative and talk to us about the company's participation in IGU, we deem the department handling the issue to be an indicator in its own right. Upon our first contact with the companies, we refrained from specifying whether we aimed to be connected with the CSR department, the Human Resources department, the general management or other. We assumed that if we were referred to the CSR department as the one that is managing the participation, it points to the fact that the company does indeed consider its participation in the IGU to be a CSR activity. If the interviewee was a CEO or a general manager, we formulate an assumption that the programme is being perceived as an activity that represents an interest overarching

individual departments and the reason for it is to be better understood through additional inquiry. Being referred directly to the HR department is further regarded as a clue suggesting that the participation in IGU could be an activity that is perceived as serving certain business purposes.

In order to structure our analysis and to better understand the underlying perceptions and facets of company's view of their participation in the IGU as a CSR activity, we decomposed the societal aspects of it. In our opinion, participation in IGU does serve the society and could be considered as socially responsible on three grounds. It can be seen as a response to the increased influx of refugees to Denmark in 2015, that has been felt as a crisis and posing a challenge to the Danish welfare system and its agencies. It is targeted on a specific group, which is recognized as vulnerable and thus in need of assistance. Lastly, the programme is by its character also a specific active labour market policy.

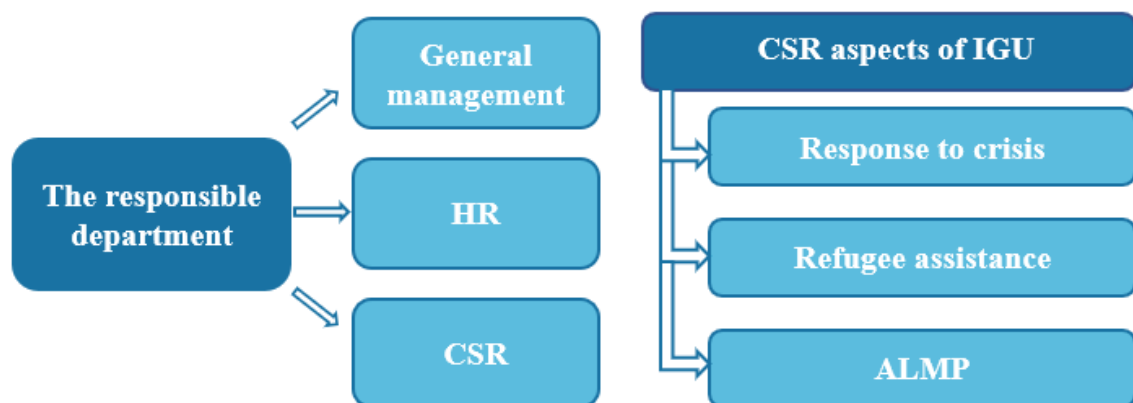


Figure 12: Analysing IGU as a CSR activity

Therefore, for the analysis, the IGU scheme used as a proxy for a firm's commitment to its social responsibility, is segmented into three layers: first, participation is assessed as the fulfilment of a responsibility to contribute to society on an issue generated by emergency and crisis, such as the refugee crisis in Europe which climaxed in 2015. As Visser (2008) mentions, CSR responses can be catalysed by economic, social, environmental, health-related or industrial crises. Hence, this dimension is expressed in relation to the emergent character of the issue and its seemingly temporary contribution, as according to the Danish law refugees are repatriated when the grounds for their asylum

ceases to exist (this is not the case for instance with immigrants and expatriates) (Bendixen, 2018).

Secondly, refugees employed through the IGU are seen as representatives for the whole population of refugees in the host country, in relation to the labour market; in that notion, the question is shedding light on the business perception on refugee assistance as an issue relevant to corporate responsibility.

Thirdly, it can be perceived as a responsibility in regards to access to the labour market, of a dual nature: on the one hand, ensuring a way for refugees as a marginalised group of people to access the labour market through the IGU, taxonomized as a responsibility to assist citizens as members of the society to get a foothold in the labour market in an expression of equity; and on the other hand, ensuring a way for refugees as a marginalised group in the workforce to not be excluded from the labour market, for a number of reasons that relate to their situation and act as obstacles or disadvantaging factors (Breegdaard, 2004).

Following the Garriga and Mele (2004) categorization of theory types, we zoomed in on ethical theories that focus on CSR as the right thing to do to achieve a good society. To theorize what role does the moral aspect plays to the company's decision to participate in the IGU-Scheme, we consider the „common good” approach as the basis for our analysis. By and large, we consider it to be transcending the other ethical approaches, since it points to the well-being of a society and its members, which by definition covers also the stakeholders and respect for their demands.

Therefore, to assess the company's motivation and its possible categorization as ethical, we examined their perceptions of their social responsibility to correspond to either or all elements of the common good: respect for people and their rights, contributing to social well-being and group development and/or stability and security within a just order (Melé, 2002). Similarly, the general perception of the company and its role in society was compared to the conception heralded by the common good theorists. From the existing literature on common good in relation to business that we presented (Chapter 3), we formulate certain propositions of what would be the views of a company following the common good tradition. For instance, we look in the decisions of the management in the



company and whether they demonstrate respect for persons and their rights. Or that the company aims to promote well-being and development of the society as a whole. These will serve as a guide for our analysis in answering the second sub-question (see below, *Figure 13*).

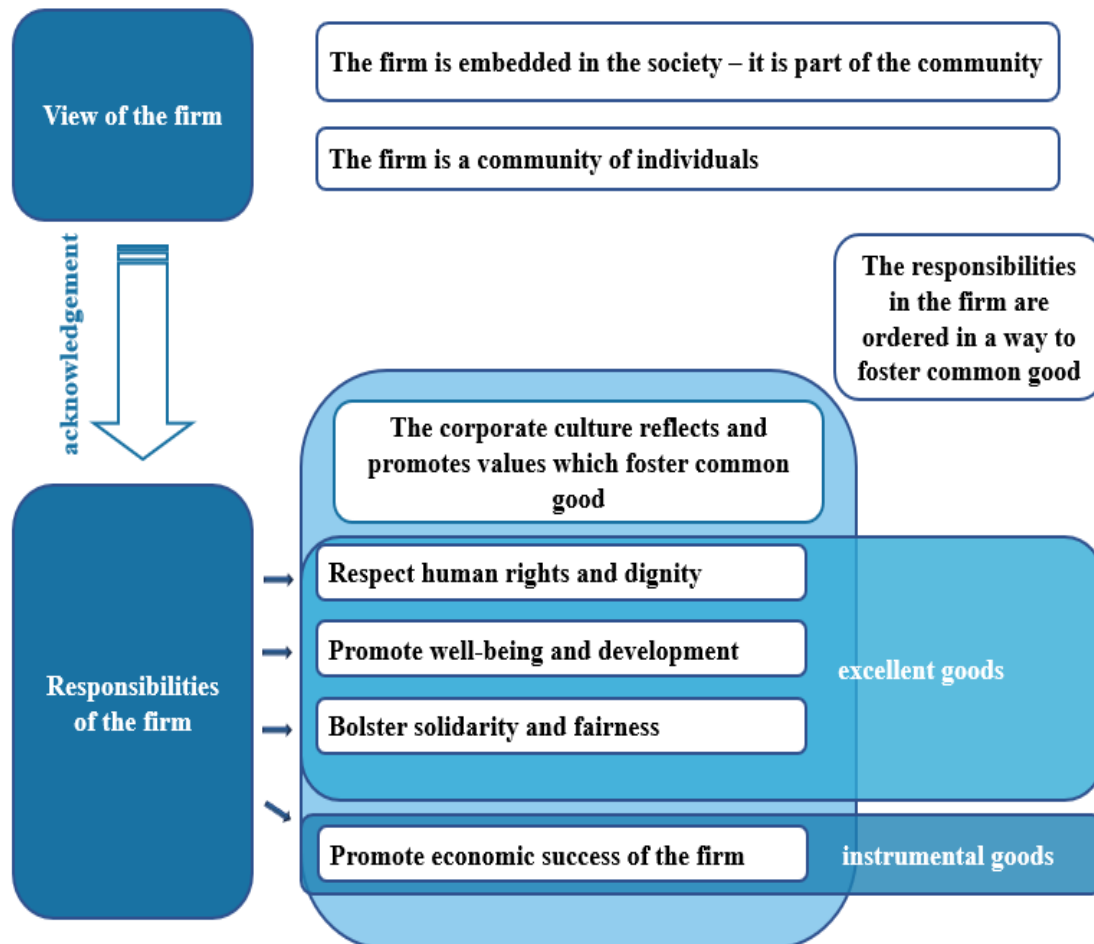


Figure 13: A firm oriented towards the common good

To understand whether the CSR played a major role to the company's decision to participate we first proceed to identify all the reasons for participation implied by the interviewee. We make use of certain indicators, translated into categories when coding our data (see *Chapter 4.2.5*), that we consider helpful for establishing the primary role of the ethical (CSR) aspect motivating the company to sign up for the programme. Firstly, we try to examine the **level of the motivation** by assessing the efforts dedicated to joining the programme. These will be judged either *high*, when the company deliberately seeks the collaboration and actively engages throughout the process of seeking candidates, or

*medium* and *low*, when the company showed initiative but did not undertake further steps or was being rather passive in the process, respectively.

To be able to better weight the relative role CSR played as a motivation for participation, and potentially assign it the primary position in the decision, we developed and employed other set of indicators (coding category) of the **strength of CSR motivation**. These indicators will be utilized in order to understand the company's level of commitment to the issue and what we consider to be socially responsible aspect of it, for this purpose refugee assistance and integration into the labour market. Firstly, we consider activities that the businesses carried out within the IGU-Scheme. We assume that if a company is being an *active* participant, thus the more it initiatively tries to improve the programme or goes beyond the necessary activities, the more the company was motivated by the “common good” or CSR as it is trying to make the programme more effective in the benefit of the refugees and to enhance the efficiency of the integration efforts. Secondly, we consider previous experience and involvement with the issue, both refugee assistance and ALMPs, as an indicator supporting the prevalence of CSR as a driver of participation. We posit that a previous experience with either of these points to an intuition that the company can be seen as considering the issue to be in fact its social responsibility. This pattern of behaviour could be equated to awareness of the issue and genuine commitment to it, since it is performed in the absence of the IGU context and thus cannot be explained by the economic or other specificities of the programme.

Lastly, in the occurrence that the interview indicated various reasons for participation, we proceed to evaluate their relative importance, and thus establish whether the CSR was the main one, by looking at the sequence of their listing and frequency of their relative manifestation. In case that the CSR motive was stated as first, we proceed to assume that it might have been also in the interviewee's mind as a first and main reason for participation. Similarly, if it is repeatedly stated or repeated more times than the other motivations, we consider it to be a clue that it might be of a higher relevance to the decision than those reasons that have been mentioned just once or with lesser reoccurrence.

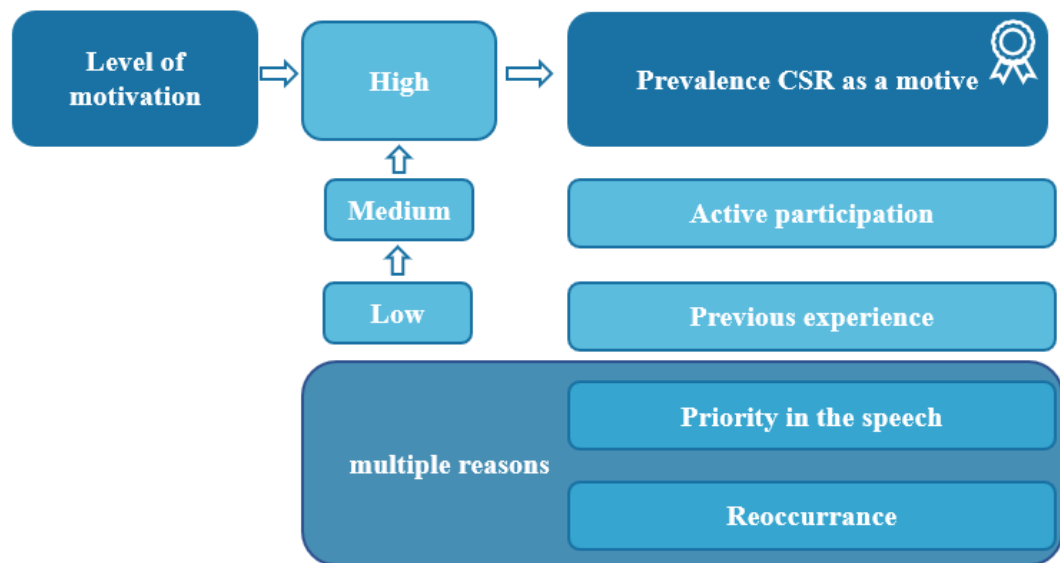


Figure 14: Analysing CSR as a main motive for participation in IGU

For the purpose of our thesis, we use the terms ethical and moral as a synonym and do not proceed to further immerse into the considerations of philosophical bases for such nor into the origins and other aspects of business ethics.

In line with our philosophical stance, we acknowledge that there is no single mechanism to explain a complex phenomenon. Therefore, while identifying the moral or ethical rational for the participation in the company's responses, we also expect other motives to come up as those were envisaged by previous research on the topic (e.g. Ramboell, 2018).

Likewise, the company and its individual motivation are not seen as completely separate from the environment and its forces. Hence, following the established assumption that government policy and institutional environment can serve as a catalyst for engagement and direct attention towards particular issues, we acknowledge that those build a general ground for individual motivations to grow on. The idea of companies "mirroring" the institutional environment (Campbell, 2007) and the government policy setting the agenda for CSR (Moon, 2004) in Denmark and the theoretical backing it offers for participation in this particular issue are to be born in mind.

## **5 Analysis**

### **5.1 Brief presentation of the interviewed companies**

#### **Berendsen**

Berendsen offers rental, washing and supply of textiles and hygiene articles for business and private enterprises, with its facilities in various locations in Denmark and Europe. The company was initially owned privately by the Berendsen family and later issued shares and became a public limited corporation as it grew bigger. In 2017, Berendsen became part of the international Elis concern, which operates in more than 28 countries and more than 16 000 employees across Europe(Berendsen, 2019).

The company has a relatively wide portfolio of CSR activities focusing on work environment, responsibility in supply chain and the environment. The Berendsen facility in Olsted provided internships combined with Danish language courses for 12 refugees(Thiede, 2016). The company engages also in other social projects such as collaborating with ITMV, who design and make laundry bags from discarded Berendsen textiles and help vulnerable women to enter the labour market(Berendsen, 2018).

#### **Forenede Service**

Forenede Service A/S is part of the Forenede Concern that was established in 1959 by Peer and Poil Krogh and it is until today owned by the Krogh family. The company offers its services across all Denmark and in Sweden. Forenede is the largest privately held facility service provider in Denmark, with services ranging from cleaning to catering and part of the concern focuses on nursing services. Forenede Service alone employs around 3000 people of more than 70 nationalities(Forenede Service, 2019).

The company had until now 5 IGU students starting and one who successfully finished the programme (SIRI). Forenede has in place an educational programme for all of their new employees teaching them skills necessary for the job performance and based on their collective agreement the employee has a right for language classes after being 4 months in the company. In 2017, Forenede Service had initiated, in collaboration with a language

school, their own 13-weeks long programme for refugees consisting of part-time school and part-time work (Interview).

### **NAF Trading**

The company operates in the coffee market for more than 90 years, trading coffee and cocoa in Nordic countries. NAF Trading operates a show-room in Roedovre and has its offices in Alberstlund. The company staff counts four people and it is led by the CEO Hans Peter Christensen. Moreover, the stocks in the company are entirely owned by Mr. Christensen.

NAF Trading became a member of the Sammen om Integration in 2015 by employing one refugee in the beginning under the internship scheme, then by providing a job with subsidy and later through regular employment. In 2016, the company created an IGU-position consisting of a part-time job in their product exhibition room and an educational programme designed in collaboration with the municipality of Roedovre (Interview).

### **TDC Group**

TDC is a Danish company headquartered in Copenhagen, which was founded in 1882. The company employs more than 7000 people and operates in 115 locations across Denmark, with a subsidiary in Flensburg, Germany (TDC Group, 2019). It is the largest telecommunications company in Denmark. The day-to-day decisions are handled by the Group Management Team, headed by Allison Kirkby, the CEO. TDC Group was first partially and then fully privatized at 2004, with shares held mainly by institutions and investors in Denmark, the United Kingdom and the US. From late 2018, the Group is owned by a Consortium of private equity firms (PFA, 2018).

TDC was one of the first companies that have hired refugees under the IGU-Scheme in 2016 and started preparing IGU positions even before the official tripartite agreement was signed in the Parliament (interview). TDC prepared 15-20 positions geographically distributed across TDC's operation sights<sup>19</sup>. TDC had outlined an overall framework also for the educational part of the programme and collaborated with the partners in designing

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<sup>19</sup> Copenhagen, Aarhus and Odense

it. The integrational efforts at TDC are supported by a mentorship programme, which is run by volunteers from the staff. It provides IGU students with guidance and aims to help them understand the culture and work environment in Denmark. Until now, they had 9 people starting the IGU-programme (SIRI).

Company	Berendsen	Forenede	NAF Trading	TDC
<b>Sector</b>	Textile	Services	Sales	Telecom.
<b>Employees</b>	2500+	2500+	4	2500+
<b>Location</b>	International	DK + Sweden	DK	DK+ Germany
<b>Ownership Structure</b>	PIC.	Private	Private	PIC.
<b>Annual brutto profit (DKKm)</b>	714.042	655.449	2.827	12.457

Figure 15: Characteristics of companies

## 5.2 Participation in the IGU scheme as a CSR activity

As presented in the examined literature on the very concept of corporate social responsibility, the non-definability of the term in combination with its multifaceted in vivo operationalisation, oscillating due to various parameters, render void any attempt to theoretically define the exact nature and scope of responsibilities, in and for which corporations ought to engage and undertake action. In the same vein, addressing the social issue of integrating refugees into the domestic labour market remains in the discretion of each company.

However, as explained in more detail earlier, in the case of the IGU scheme a Danish company may hire a refugee in a de facto apprentice position with guidance from the municipalities and with funding from the State. As such, it is not clear by participation *per se* that the Danish companies who signed up for the scheme, did so because they identify employing refugees and by extent assisting to their integration, as an activity falling under their social responsibility - in spite of its indisputable social impact. It is thus evident that perceptions regarding the scope of corporate social responsibility differ

and are dependent on the views of each and every company, given the voluntary character of CSR activities.

For this reason, the first parameter we examine when trying to confirm or reject the assertion that participation in the IGU depicts a firm's attempts to undertake action on issues that fall under its social responsibility, is the department where the initiative originated from. We consider the role of the representative we were put in touch with, following our interview request, to be a strong indicator of the internal policies that determined how the IGU was handled, and thus how it is perceived from the corporate perspective: as a CSR activity, or otherwise.

Furthermore, as CSR work and the image of a "good corporate citizen" is related to reputational benefits (e.g. Pelozo, 2006), a direct question whether the IGU constitutes a CSR activity was strategically avoided so as to evade positive biased answers. On that note, as researchers we used our gained insight from the preparatory phase of our research and proceeded to pose questions that led the interviewees to elaborate on what grounds they base their perception of IGU is seen as a CSR activity, in order to explore the validity of such a statement from their behalf.

As outlined in more detail in our coding framework and the analytical framework, the examination of a firm's commitment to IGU-scheme and thus its perception as social responsibility is divided into three dimensions, corresponding to the relevant sub-categories that we generated for this particular category: *response to a crisis*, *refugee assistance* (as falling under the CSR) and *participation in ALMPs*, in other words engagement in the integration of individuals on the fringe of the labour market, as a demonstration of social responsibility. We look into the answers that were coded under these sub-categories to conclude with our analysis.

### **5.2.1 Berendsen**

The first person we were directed towards when approaching Berendsen and requesting to talk to someone regarding the participation in the Sammen om Integration initiative and the employment of refugees, was the head of the HR department. In the process of our communication we elaborated on the aspects we were mainly focusing on, meaning that we explained that we are not looking into gathering factual data (statistics, etc.),

rather we are investigating the circumstances that led the company to join the initiative. At that point, we were referred to the General manager in Svendborg, who as we were told was the person holding that kind of information and had expressed his volition to speak to us on behalf of the company on this particular issue. This reveals that employing refugees under the IGU in Berendsen is not treated as a human resources matter, perhaps not even a limited to the CSR department issue, rather it originated from the higher levels of management.

When asked what led him to sign up the company to the IGU scheme, the respondent very clearly stated that he proceeded to do so because he considers it an important societal goal to help refugees integrate to the Danish society and the Danish labour market (*"Because we feel it worthwhile to assist refugees to get on board in the Danish society and the Danish labour market."*). These words in our opinion indicate that for Mr. Bang, the integration of refugees in the local setting, as an overarching theme to a contribution of a social character for the business, is without a doubt the fulfilment of its social responsibility. Furthermore, he in effect mentions specifically the labour market; this we consider a clue revealing that integration into the labour market is another area of social responsibility he identifies. In that sense, he relates the social responsibility of his firm with the fulfilment of the goal of access in the labour market for all (*"I see it as a part of our social responsibility"*). When asked whether they have previous experience integrating refugees in the labour market, he responded positively establishing thus their stance, and further commented that their employment includes job training, which however is aimed to - additionally to teaching the job requirements - get them acclimatised in Denmark.

All things considered, one could say that Berendsen does indeed see their participation in the IGU-Scheme as an activity falling under their CSR. This was not only downright confirmed to us by the interviewee but complemented the fact that it is partly handled by the CSR department, that shares its experience with the programme through its report and media, an important aspect underling this claim. This characteristic reinforces our assessment that the social responsibility of the company is understood along all three identified social dimensions of the IGU which we put under scrutiny.



### 5.2.2 Forenede

Upon our approach with Forenede and our request to interview the person who was responsible for signing up the company to the Sammen om Integration initiative, with the aim to recruit refugees through the IGU, we were directed towards the Forenede HR manager. The fact that we were not put in connection with the CSR department could be interpreted as an indication that participation in the IGU for Forenede doesn't fall under the scope of their social responsibility - not exclusively, at least. Nevertheless, the interview revealed that, indeed, the initiative to participate in the IGU originated from the HR department, at the level of executive management. However, when asked whether the issue of integrating refugees in the local labour market is identified as one of the social issues Forenede has a responsibility to act on, the HR manager verified that proposition, acknowledging in the same time the limitations of the firm in that process. According to his belief as projected in the coded answers, companies have a responsibility to engage in this issue perceived at a point of crisis (*"So, companies have a responsibility to help (: refugees)"*), but only to the extent that they can. In that sense, he appeared to highlight the political implications of the issue and the linkage of the process with the Danish State, given the special status of citizenship asylum seekers are given and the "fine letters" in their official employment records. In line with that, bureaucracy seemed to be a reoccurring barrier to CSR work for Mr. Michboe. All these points however indicate that from his perspective the IGU does not represent a mere recruitment process, but rather the fulfilment of a responsibility (*"We did the Sammen om Integration, and also the IGU, to support the initiative, show our stance and also to inspire other people to follow through as well."*). Moreover, in his point of view, this confined responsibility for companies to help to the extent that they can is additionally articulated in terms of their core business, as he states that what he attempted to do with the scheme matched their business activity and practice.

More importantly, the interviewee emphasised that for the company, which as part of their CSR commitment focuses strongly and is guided by the SDGs, the refugee integration in the labour market is not an issue by itself or in itself. Albeit, it is understood as a part of the wider social issue of inclusiveness and diversity in the workforce, which according to the general CSR policy of Forenede is an upfront social issue for which they

feel “obligated” to take affirmative action. For that reason, as the interviewee clarified, there appeared to be no need to communicate the employment of refugees through the IGU scheme in their CSR report, since his estimation has been that it is placed under the general direction of the company’s CSR policy, which stresses the principle of inclusion and diversity in the workforce. This comment solidifies the presented views, as it justifies the absence - as he informed us - of the IGU from the official corporate CSR report. Hence, this omission does not undermine the validity of the presented views of the manager, namely that he considers participation in the IGU scheme as the realization of the company’s corporate responsibility.

In summary, we found that for Forenede the IGU is seen as an activity that falls under their corporate responsibility and they place it in their CSR commitment, primarily on the grounds that it provides access to labour market for all. Forenede hires systematically people through social activities, such as the IGU, in accordance with their policy on diversity and inclusion, facilitating the access to the labour market for various marginalised groups of the workforce. In the same time, the IGU for them connotes their efforts to prevent exclusion from the labour market, by providing language courses and trainings through the Forenede Academy. The emergence of a crisis such as the aggregated refugee influx in 2015 is not mentioned in any way, signifying that they do not acknowledge specific business responsibilities to derive from crises. As for refugee assistance as a field of CSR, the company takes on responsibility to an extend limited by its main responsibility to be profitable, and by the political institutions and the Welfare State, as they still see it as a task mainly reserved for government intervention.

### **5.2.3 NAF**

The respondent in our request for an interview in the case of NAF Trading was the CEO of the company himself. We consider this an important element of our findings, since the leading manager of the organization himself shared with us his views on the question whether the IGU is seen as a CSR activity. From his answers, it became clear that he considers taking an active role in absorbing the newly arrived refugees into business a matter of a firm’s social responsibility.

Given the micro character of the firm (since it consists of 4 employees overall), his ability to employ refugees was rather limited. Nevertheless, the company went ahead and created a position for a refugee, even part-time - since that was the requirements of the position the company had “room” for. This fact is a clear indication that, in absolute agreement with his statement, participation in the IGU from his point of view consists a CSR activity, in the sense that it falls under their corporate responsibility as a firm operating in the Danish national context.

He further argues that the IGU as a response to the emergent issue of increased refugee influx in Denmark constitutes a societal duty for his company in the same way that paying one’s taxes constitutes a widely accepted responsibility of the firm: *“We pay our taxes and if we can get at least one guy in the system, then fine!”*. In this particular context and circumstances, thusly, he perceives the IGU as a CSR activity for his company (*“In 2015 we had a large influx of Syrian mainly refugees... And we thought: ...The point is to help exactly that group of people...”*, *“We specifically said that we are looking to help that increased amount of people who just came in the country.”*).

Furthermore, when asked to elaborate on the role of business in integrating refugees - in general - in the labour market and by extension to the Danish society, Mr. Petersen without hesitation stated that it is his judgement that refugee integration is a social issue that falls directly under a Danish company’s social responsibility (*“when you lift a societal burden such as integrating foreigners you get certain advantages.”* - here referring to the economic incentives offered by the Danish State). Wishing to corroborate his presented appreciation of the matter, he added that his attempts to recruit a refugee through the IGU were merely the realization of this particular viewpoint of his.

Lastly, he did not refrain from acknowledging that the business responsibility is not confined solely on refugees accessing the labour market, but it is equally significant for all other groups of the workforce that are attempting to enter the labour market, such as apprentices and interns (*“For business, it is important to help with refugees, but also with apprentices and others, to help enter the market.”*).

Conclusively, after examining the notion and understanding of CSR in NAF Trading in relation to their participation in IGU-Scheme, it became evident that they indeed consider

it to be a CSR activity. This social responsibility is acknowledged along all three dimensions. The response to a crisis is seen as social duty for the company as a member of society. The integration of refugees is seen as responsibility both in terms of assistance to a particularly vulnerable group and in terms of their integration into the labour market by not excluding them and granting them access to it. The refugee integration into the labour market by NAF, can be in our opinion also seen as an extension of their perception of responsibility to help groups from the fringe of the labour market in general.

#### **5.2.4 TDC**

When contacting TDC we were instantly referred to an HR consultant, and the reaction we received for asking for an interview on the topic of the IGU was very positive and fairly characterised by eagerness. The respondent appeared pleased to be given the opportunity to talk about their work with the IGU scheme. It could be argued that this is a strong indicator of the fact that the company understands their engagement to the IGU Scheme to fulfil purposes other than the merely instrumental ones (e.g. as a recruitment technique) and to create value for the company in a fashion beyond the pure financial one, i.e. towards shareholders (Friedman, 1970). On that account, they were eager and proud to communicate to us their ideas and beliefs in relation to the IGU, since they evidently have taken into consideration its social aspect and impact.

Similarly, the notion of their responsibility as a firm towards the society they operate in appeared from early on in the conversation to be prevalent in the mind of the interviewee. She referred to the company's ambition to stay active and continue to ameliorate their social impact and contribution to the Danish society, which could be also supported by the fact that they cultivate and maintain close relationships with all domestic institutions in an attempt to identify relevant opportunities (*"We keep an eye on the political setting. And also, we have a long tradition with cooperation with the unions...what is going on, what do we need, is there something we could contribute in or do better."*). Consequently, this acknowledgment on behalf of the representative of the TDC Group designates that they officially regard participation in the IGU Scheme as a CSR activity.

The first dimension the respondent seemed to acknowledge was in relation to the emergent character of the situation with the refugee crisis, as she informed us that their

activation and mobilization initiated in 2015, after the initially observed spike in the numbers of refugee arrivals in Denmark (*“we discovered very soon that all the refugees that were supposed to come, didn't. We were having trouble to find candidates for the IGU.”*). The fact that their mobilization was instant is evident by her claim that the company was among the first ones to participate to the IGU, as well as by both the fact that they created positions (in response to the need, not because employees were in fact needed) and the number of positions they created (*“Well, we planned for 15-20 positions, but at the end I think we filled up only 10 or so.”*). It thus becomes obvious that responding to a societal emergency (Vissen, 2008), such as the refugee crisis in 2015, is perceived by TDC as an element of their social responsibility, and since the IGU scheme is a component of a big initiative designed to tackle the challenges and problems occurring with such a crisis, for them participation in it equals manifestation of a CSR.

However, refugee integration in the labour market per se is not a theme that according to the interviewee had been identified as a field of CSR before the initiative was launched by the Danish government and the labour partners (*“Well, the moment we heard about the IGU we jumped into it, but I am afraid that it is not something - i.e. refugee employment as an avenue for integration - we have talked about before.”*). On the other hand, the corporate value of diversity and inclusion was presented as a foundational element of their CSR policy and was mentioned on various occasions during our discussion. This we assume to be signifying that for the manager, providing refugees with a foothold in the Danish labour market is part of the company's wider perception of their corporate responsibility, as they facilitate the fulfilment of their right to access the labour market.

Moving beyond the associated to a refugee employee or colleague challenges might often be a discouraging factor for recruiters, in companies of all sizes and shapes; however, in the case of TDC, the principle of inclusion has been the reason they decided to overcome them and engage towards fulfilling this goal (*“We don't know what they went through, but we just have to bear in mind that these are our colleagues with a history we cannot imagine as a Dane.”*). And thus, in our opinion their view fulfils also the second layer of the social responsibility vested in ALMP design, that consists of not excluding the refugees from labour market based on the obstacles inherent to their specific situation.

### 5.2.5 Summing up:

		Berendsen	Forenede	NAF Trading	TDC
<b>Position of interviewee</b>		General manager	HR manager	CEO	HR manager
<b>IGU administered by CSR department</b>		yes	yes	-	yes
<b>IGU as CSR activity</b>		✓	✓	✓	✓
Company considers to be its social responsibility to:	Respond to a crisis	yes	Limited	yes	yes
	Refugee assistance		Limited		-
	Participate in ALMP	yes	yes	yes	yes

Figure 16: IGU as a CSR activity (findings)

We have discovered that all of the examined companies in effect consider their participation in the IGU-Scheme to fall under their social responsibility, and thus to represent a CSR activity for them. As to better understand on what grounds this perception of social responsibility stands, we analysed their considerations within three dimensions. When it comes to the understanding of the IGU-Scheme as a response to a societal crisis and perceiving it as a responsibility of the company to react to it, the answers were rather mixed. This is to say, that only NAF Trading clearly expressed their responsibility to be based on the societal “crisis” itself, plus this was stirred by the government call asking businesses for assistance in shouldering it. Although other companies also expressed that they see it as their social responsibility to respond, TDC equates it to their general attitude of looking for opportunities to help when needed, Berendsen bridges their responsibility to the notion of providing a foothold into the society and for Forenede this responsibility is limited by a companies’ possibilities given by economic and legal conditions.

Refugees as a target group for assistance were also found to not be necessarily the pillar on which the social responsibility stands. Where for NAF Trading their want to help is based on human rights in general and thus by extension also the refugees, TDC did not

consider the refugees to be in the scope of their CSR policies before the government policy came into existence. Berendsen and Forenede expressed their concern for refugees but were quick to equate the assistance to integration efforts in the name of an inclusive labour market. These findings pointed us to, and were also later confirmed, the conclusion that the inclusion of an IGU participation into the sphere of their social responsibility will stand on the perceived responsibility to take part in ALMPs, thus contribute to integration into labour market. This has been shown to be true for all interviewed companies, of which almost all have in place non-discrimination and inclusion in the workforce policies and deem as part of their social responsibility to provide access to the labour market for the people who find themselves on its fringe. They have a tradition of doing so, through either participation in existing governmental programs or their own initiatives.

### **5.3 Companies' views of CSR in relation to the notion of common good**

In the previous section we have presented the views of business representatives on their participation in the IGU-Scheme, to shed light on whether they see it as a CSR activity. Through this process, we have laid the foundational stone in regard to our examination of their sense of social responsibility as a motivation to doing so. The participation in the IGU-Scheme represents an effort of the government and labour market partners to integrate newly arrived refugees into the society, and business participation and commitment is of the essence to its effectivity and success. Our findings, outlined in the first section of the analysis, showed that all of the interviewed companies do in fact treat their contribution to integrating refugees into the Danish labour market as their CSR activity.

In order to better understand where this social responsibility stems from and what force it potentially has as a motivating factor for their participation in the IGU, we go on to look whether their acknowledgment of social responsibility for a societal concern that is not an attributable result to their business activity has its roots in their ethical consideration. Coming out from the notion that a socially responsible firm considers the efforts to achieve common good as an inherent goal of its activities, we were interested to see whether this could be the case for the companies under study and a driving force for their participation.

The orientation towards the common good should be evident in the company's perception of its relation to the society and its understanding of the responsibilities arising from such positioning, as well as the business commitment to advance human flourishing, embedded in the corporate culture and values. These propositions describing how a company oriented towards the common good ought to operate, were already outlined in the previous research presented in the theoretical section of this thesis and elaborated on, and further formulated into an analytical framework for the purposes of our study. As the pursuit of the common good by a company is not incompatible with following one's economic interests - as long though as they are complemented by and not undermining the common good - we also scrutinize whether the order of priorities stated by the interviewees corresponds to the overall goal.

### **5.3.1 Berendsen**

Berendsen is a large Danish company that became part of an international group relatively recently, and which currently counts its operations in almost 30 countries and employs 45.000 people worldwide - and around 15.000 in Denmark. Seen through the lens of the Aristotelian-Thomistic tradition, it could be said these are building a community, while it is a member of multiple communities which are again part of even larger community in which they are all embedded. These communities and their members are pursuing each individually and collectively an ultimate goal, human development (Argandona, 1998). The view of Mr. Bang, as a general manager who is deemed to be a voice of the company, the Berendsen, does not stand alone or isolated in regard to others. Berendsen considers itself to be a part of a bigger whole, the society, with all the rights and duties that stem from this social arrangement. Their responsibility towards and to the society appears to be enshrined in the belief that as a member they ought to not only reap the benefits but also strive for its development. This conviction is also manifested through their CSR policy, to which we were referred during the interview.

The claim "*engaging in CSR activities is part of our identity as a company*" reflects in our opinion the company's relation with the outside world, that is deeply rooted in its identity. The company's embeddedness in the society can be understood through the acknowledgment and taking on responsibility towards members of a bigger community than is the company itself. Referring to the identity of a company also indicates the



recognition of a company's nature as a community, where the individual employees and the interviewed manager do not speak and operate only for their own interests but are united by a common purpose.

Another aspect related to the IGU, that the interviewee pointed out to be part of the company's identity and that could be considered an indication for wider respect for human dignity and rights, is the non-discrimination and inclusiveness policy Berendsen has in place. The value of respecting and granting an equal opportunity to all individuals is in line with the common good approach, which takes into account respect for the dignity and inalienable human right of each person. A person is regarded to have a value as an individual and their individual development contributes to the overall human development (Mele, 2002). Berendsen, by considering it “*worthwhile to assist refugees to get on board in the Danish society and the Danish labour market*”, can be perceived as placing value on the development of each individual member of human society. At the same time, it demonstrates solidarity not only towards the particular refugee, rather this solidarity can be interpreted as an expression of solidarity “*ad extra*”, meaning that the firm wants to contribute to the common good of the Danish society, which can be achieved primarily by the development of its members. The interviewee, when discussing the company's engagement in the IGU-Scheme expressed also his personal doctrine “*do on to others as you would like others to do on to you*”, which can be read as a clear expression of solidarity.

The role this social responsibility and solidarity play in relation to the other company goals is rather hard to establish with precision. However, the fact that Berendsen has a stringent CSR policy and performs different societal activities, as pointed out by the interviewee, could alone serve as an indication. Indeed, the resources spent on running the department and that were channelled to CSR activities could have been theoretically invested alternatively, for purely economic purposes. Moreover, the common good approach allows the pursuit of economic goals or instrumental goods, as long as they are not seen as the final goal of the company and are complemented by excellent goods, such as human development and flourishing (Mele, 2002). And so, a company that is setting resources aside to address societal concerns and promote the well-being of society can still pursue economic success and still be oriented towards common good.

### 5.3.2 Forenede

The common good approach describes how a firm ought to acknowledge the human dignity and respect out of principle the fundamental human rights. For Forenede, a family-owned company with a long history, the value of diversity and inclusion in the workplace has been a part of the company's identity from the very beginning. The interviewee stressed that respect for the people of the company has been promoted by the former owner from the moment he started his company, as that it has since been incorporated in all levels and divisions as an inherent part of the business. This prioritization of respecting the human dignity, primarily directed towards the members of the firm, appears to be aligned with the prerequisites of the description of the firm oriented towards the common good (Mele, 2002).

The firm is treated as a lesser society within the Danish society and it involves unity among its members; that is not reflected only to the actions and beliefs of the person who created the company, but was corroborated by the words of the interviewee as a contemporary member of the firm, in a way that reflects the organizational culture (*"We do this only for the really weak, which need it."* - talking about providing additional language and training courses). Forenede is depicted through the words of the interviewee as a firm whose members are connected through multiple nexuses, existing for the sake of economic interest, psychological benefits such as a pleasant workplace with pleasant peers, but also of a moral substance, such as the experience of belonging forged through the cultivation of a sense of solidarity (*"we work with people for people"*) and of commitment to a firm's mission. Regarding the latter, the respondent, when asked to elaborate on his statement that it seemed natural for them to join the Sammen om Integration initiative, mentioned also the corporate vision formulated by the company's CEO, which conceives that for Forenede it is natural to be a part of the community and to contribute to its preservation and security through education and integration. It thus becomes clear that the organization views itself as a community, with solidarity among its core members, aspiring to foster human development.

Like any other community, Forenede has a common good itself that all its members participate in (Mele, 2002). The managerial decision taken by the interviewee as an HR director to sign the company up to the Initiative, after having it approved by his

supervisor, was driven by principles of solidarity and justice, in accordance with the imperatives of the common good approach. Moreover, the decision aimed to motivate others to contribute to what he perceives as a collective good, common for all business as molecules of the society (*"We did the Sammen om Integration, and also the IGU, to support the initiative, show our stand and also to inspire other people to follow through as well and to help the refugees."*).

This embeddedness of the firm to the society is expressed further by the company's tight collaboration with the public institutions, the municipalities in particular, which results to their participation in numerous social activities, with an arguably significant social impact (*"We collaborate with 40 to 50 different municipalities in Denmark. Last year we had 400 people coming through the job center or some sort of activity at our place and 25% got a job with us and 20% with another firm. So, we do a lot of recruiting through social activities"*). However, the economic parameter of all these programs appeared to be a pervasive thought in the interviewee's mind throughout our whole conversation. He highlighted in numerous occasions that even though they don't engage in social activities with the municipalities to save or earn money (*"as a general rule we do it -...- not to make lot of money on it but to get a successful collaboration"*), the undertaken step or initiative has to always "fit" with the (often tight) budget; in other words, there is a limited amount of resources the company can invest in these social programs, before this starts undermining the economic status of the firm.

This limitation does not contest the manifestation of Forenede as a firm oriented towards the common good, because preserving profitability and ensuring economic continuity is a fundamental responsibility of a firm evaluated from the perspective of the common good, as the function of such a firm touches - through a chain of interdependencies - all of society and its activity redounds to the common good (Mele, 2002).

### **5.3.3 NAF Trading**

For the CEO of NAF Trading, the embeddedness of a company into the society seems to be an undebatable fact. By declaring that *"as a business, you are part of the society. You pay taxes and you get benefits out of that – e.g. roads. We are also participants in the society life as such."*, he made clear his view that the existence of the company is deeply

entrenched in the society and this membership comes with benefits, but also with responsibilities. This seem to be fully compatible with the common good concept that considers the firm to be born and developed within the society and assigns it a responsibility to contribute to the common good, a responsibility that arises from that assertion (Mele, 2002). The ways in which a company touches the society are manifold, and it could be argued that NAF Trading sees its position in a similar way. It provides employment under fair conditions and by its business activity it creates and distributes added value that flows towards the society also in the form of the financial contribution to the national budget through taxation.

The company, even though small, is understood by Mr. Petersen as one team, where its members share the common goal and in cooperation devote their effort toward achieving it. Such view corresponds with the catholic sociology teaching, that highlights that the characteristic of work is that it should first and foremost unite people (John Paul II as found in Mele, 2002) and unite them together to form a community. This communitarian view should be reflected also throughout the business culture (Alford & Shcherbinina, 2009). The culture in NAF Trading, judged from the conception of the interviewee, is directed toward unity and is based on the principle of non-discrimination and inclusiveness. The purpose of the socially responsible company, as derived from philosophical and sociological teaching interpreted for organizational studies, is to pursue the common good.

The CEO, being also in the position of hiring people in this company, ensured us that he would not exclude anyone from the chance of getting a job with them as long as their skills fit the company needs. The consideration of each individual as a human being and the respect for his dignity is the cornerstone of the common good approach; however it does not exclude, such as in this case, the economic continuity is an adequate goal to be followed. Therefore, we suggest that by formulating conditions, which could be estimated as vital for the economic performance of such a small company, the company's view does not contradict the notion of common good. In similar vein, the order of priorities and sense of responsibility expressed for human rights and unprivileged people, rather than refugees as a specific group, does point to the understanding of NAF as a company oriented toward the common good.

#### 5.3.4 TDC

The interview with TDC revealed that this is a company deeply oriented towards the common good. Arguably, there seems to be a focus on the human being in all levels and divisions in the organization. The foundational principle of the company, as highlighted for us repeatedly by the interviewee, is the value of diversity and inclusion in the workforce, which indicates that respect for human rights is placed indisputably high in the agenda of the company (*"We have had a CEO before, and also now which says that we care and it is just what we do."*), and stems from the very top of the managerial hierarchy (*"Everything starts with the CEO, she and the board of directors take the decision and then it goes down."*). This interest for the person, both individually and on a collective level, is expressed with the concern of constant human development. On that end, pleasant and fruitful employee experience within the organization is for the interviewed manager of the utmost importance as she reaffirms that *"There is a great focus on people."* Moreover, this principle is reflected on the way they handled their new colleagues from the IGU scheme and their integration on an internal level. She exhibited awareness of the emotional and psychological traumas many of the refugees that fled war settings carry along and the associated challenges they face. This further reinforces the notion of solidarity and focus on human dignity, as underlying factors for their CSR activity. TDC took action towards ensuring a - to the extent that it is feasibly possible - smooth transition for them, so that the IGU becomes a case of successful collaboration, on both ends: both for the company and for the participant. On that account, they created their own internal system for providing successful navigation to the refugees through assigning them a "buddy"; this person would be another member of the company who functions as a mentor and confidant for the hired refugee, to facilitate any of the concerns he or she might face in the process, and provide a welcoming effect for them. As described to us, this initiative was the outcome of a brainstorming session executed on a managerial level. This implies that the organization pursues social harmony on an internal level, in accordance with the principles of solidarity and justice, in the same way that is dictated under the common good approach (Mele, 2002).

Moreover, their genuine interest towards the refugee flourishing is reflected on their initiative to contact the municipality and work mutually to develop additional courses on

personal skills they assessed as crucial for their integration process, and skills linked to their personal development (*“What we found out though, was that they were lacking knowledge, maybe not on how to be a colleague but they were not educated on how to be a citizen in Denmark.”*, *“...most of them have left their family in their homeland and then you need a strategy to bring enough money to help them and bring them here. So, for them, understanding how the system works in Denmark is important.”*). Hence, for TDC, the company is perceived as a community where exhibitions of solidarity among its members are encouraged, and where human dignity is traced at the core of their organizational leadership style, in a persistent pursuit of human development. This behaviour is embraced by the employees in general, as the “buddy” system was met with an enthusiastic reception by a considerable portion of the rest of the employees (*“There has been many volunteers, more than we needed.”*, *“...they volunteer and they are glad that we do it; it is out of interest and caring.”*, *“It makes me so proud, that my colleagues are so nice.”*).

Furthermore, in addition to the view of the organization internally as a “lesser” society, the interviewee explained that the organization is understood as an integral part of the wider institutional context of Denmark (on a national level), and as such it is inextricably linked to that environment. This perception is displayed also by the fact that the interviewee claims that a big company like TDC is bound to follow the political debate and be informed for any progressions in the political setting (*“We keep an eye on the political setting.”*); this view is complemented by her statement that the company has forged strong relationships with the public authorities, in this case the municipalities handling the IGU (*“...we have just one contact person in the Kobenhavn municipality and she is helping us to find refugees all over eastern Denmark. So we don't have to be in touch with all the twenty municipalities. It's so much more efficient...”*), but also the unions, with which they are in close and continuous collaboration and interaction (*“...we have a long tradition with cooperation with the unions plus we have a very very close collaboration with one of them and we are always talking about things.”*). This behaviour indicated that the company realises its social nature and by definition the embeddedness in the society (*“But the moment there was a possibility to cooperate on a solution -i.e. a social issue- we stepped in.”*), in the sense that TDC as a community of persons is

interwoven with others throughout all of society, in their “common” pursuit of the good for and by all, as a whole (Mele, 2002).

Lastly, the orientation of the organization towards human flourishing is not performed solely on the internal level, but - again, in a form of acknowledging its social nature- it is also performed through recruitment practices, as was explained to us through an example of resume assessment for refugees (*“And you have to do it if you work with refugees, because people would never get a chance if you were looking at them with the “old glasses” ”*). Moreover, we were informed by the interviewee that there are other CSR policies in place aimed to address other social issues of a political nature in the wider society (*“But we have other CSR initiatives, supporting young people with foreign background who had troubles to put their feet into the society.”*), a fact that reinforces the assessment of TDC as a company inclined to take action in pursuit of the common good.

#### **5.4 Motives behind the decision to participate**

In the previous sections, we have inquired whether companies participating in the IGU-Scheme perceive the assistance to integrating refugees into the labour market and by extension to the Danish society as their social responsibility. Thus, we have examined whether they view it as a CSR activity, and on what grounds they evaluate it as such. We have assumed, based on previous research on the nature of CSR in Denmark and our own perception, that companies which decide to take on - what they see as - their social responsibility, do so because it is “the right thing to do”, hence they are driven by ethical motives.

Throughout the thesis, we hold the concept of common good to be an idea transcending and overarching other ethical approaches. Based on this, we assumed that a company which behaves in a socially responsible manner, i.e. acts on its responsibilities, does so in alignment with the common good. Evidently, such a company acknowledges its embeddedness in the society and the managerial decisions evidence respect for human rights; it will also promote social well-being and development, as well as solidarity among its members. We examined how our assumption stands for the cases of companies that do CSR activities and in particular the IGU-Scheme, in Denmark.

After analysing whether the selected companies engage in CSR work with the justification that it is right thing to do, as understood through the lens of the common good approach, we proceed to investigate whether this sense of responsibility and orientation for common good was the main motivational factor to their decision to participate in the IGU. As the IGU-Scheme is a government-led initiative, which is promoted also on the grounds of offering a pragmatic solution to the labour shortage experienced by the Danish companies, we consider the examination of what played the major role in their decision as an interesting inquiry with possible implications for the governance of the project and future efforts to engage companies into government designed social projects.

Following our analytical framework, outlined in more detail in the previous section, we try to assess the prominence of ethical motivation by looking at all the reasons that the interviewee identifies as having driven the company to sign up for the programme. In the case that they participated for other reasons than CSR, or “serving the common good” as we have found, we will attempt to establish the relative role CSR held to the decision. For that purpose, we analyse codes as those were categorised under the third main theme’s generated categories of our coding frame: motivation, level of motivation, overall commitment to the IGU and previous experiences. We draw additional conclusions based on the absence of codes under specific categories. We first look at how strong the motivation was, by assessing their efforts dedicated to entering the programme. After evaluating how much they wanted to participate, we will examine the “why”. We use their commitment to the programme and the resources (mostly: time) they invested into helping their IGU-students as an index of the strength of their “common good” motivation, in combination with the exhibition of previous engagement with social programmes oriented at refugees or other disadvantaged groups.

#### **5.4.1 Berendsen**

Berendsen as a large company operating in Denmark, has a strong relation with the unions and follows actively the national political debate. This was also the way that the company was informed about the tripartite agreement and the possibility to take part in IGU-Scheme, as a part of the government efforts to tackle the integration task of the increased number of refugees reaching Denmark. The interviewee, general manager in Svendborg,



requested more information on how the company can participate and he contacted the municipality in order to set up the programme in their company too, after being presented with the initiative on one of the union meetings. This can be considered, according to our criteria and coding frame, as a rather medium level of motivation or initiative undertaken for the objective of participation.

The interviewee stated that the aspect that led the company to participate was their perception that helping refugees enter the labour market is a meaningful task meriting company resources and that they *“feel it worthwhile to assist refugees to get on board in the Danish society and the Danish labour market.”* This viewpoint was further supported by the recognition of this societal issue as belonging to the social responsibility of the company, which appears to derive from the company’s embeddedness in its surrounding society. The interviewee’s personal values, which were said to be based on the Bible and reflect foremost solidarity towards fellow human beings, ought to be considered to have contributed to the decision to participate as well. Furthermore, solidarity can be identified also as a value entrenched in the company’s identity and builds an important pillar of Berendsen’s corporate culture (*“it is part of our identity as a company (speaking of solidarity)”*). Helping others who are in disadvantaged position is deemed by Berendsen’s representative as the right thing to do and certainly explains why they decided to sign up for the IGU-Scheme.

However, the economic benefits or the absence of financial costs for the company, secured through the governmental funding, have been in fact stated as a factor influencing the decision. The consideration, though, of the IGU-Scheme as a channel for gaining new employees for decreased labour costs was not mentioned as a factor. On the other hand, the positive experience the company had with employing refugees on regular contracts in the past was introduced as an additional reason, as the interviewee said *“Now we have two Somali guys working for us as regular employees, they are doing an excellent job – and that is also why we thought, two years ago, that for many many reasons including this one, that it would be worth our while to participate in the IGU.”* This could hinge on an acknowledgment that refugees can be a valuable and effective workforce rather than a burden for a company.

Yet we find the company's participation in the IGU-Scheme to be rather passive, as there were no actions mentioned that would suggest their incentive or initiative in the programme to be beyond standard requirements. However, we regard Berendsen's commitment to the particular issue itself to be considerably strong, based on their previous engagement and efforts addressing the societal concerns.

Additionally, prior to our referral to the general manager who expressed his interest to participate in our study, we had an email conversation with the head of CSR in Berendsen, who provided us with some general information about their engagement with refugees and social labour market activities. The company's branch in Olsted had organized Danish language education in the facility for their refugee interns, to address their particular needs and ease concerns such as commuting into the language centre after a long day at work. Berendsen has also other experiences with trying to include people from the fringe of the labour market, such as their partnership with ITMV (I Tråd Med Verden), a social enterprise helping women in vulnerable position to enter the labour market. This commitment to the cause, could in our opinion be interpreted as supporting the claim that the company was primarily motivated by their sense of social responsibility.

Another indicator pointing to the suggestion that the company participated primarily because it was the right thing to do, was the order the different motivation factors were stated and also the frequency these were mentioned, i.e. multiple restatement of ethical motivation throughout the interview. Therefore, we came to believe that the other factors were of subsidiary nature, hence the positive previous experience and government funding included in the scheme only supported the decision driven by the values of solidarity ingrained in the corporate culture.

#### **5.4.2 Forenede**

In the case of Forenede, the interview revealed that it was the HR Director who made the decision to join on behalf of the company the Sammen Om Integration initiative. The circumstances that led him to sign up were that he was contacted via email by the Danish Agency for Labour Market and Recruitment (STAR), and his evaluation of the process was that it was not too complicated or time consuming, as he could sign up online via a web portal. We may conclude from this parameter that the level of his motivation to join

the cause was rather low, understood in terms of mobilization (going to great lengths to achieve realization). However, his mediocre enthusiasm could be interpreted by the fact that according to him, refugees do not stand to gain much from the IGU when compared to a formal employment to Forenede. Forenede's educational courses and job-related trainings are similar to the ones provided by the municipality, while offering a wage higher than the apprentice remuneration the refugees receive through the IGU scheme. On that note, he also claimed that refugees soon after their arrival in Denmark create networks, typically with their compatriots. As a result, even if they begin an apprenticeship with the IGU they are soon informed on those aforementioned parameters and their options in the labour market, so they often drop out of the scheme to seek regular employment. The reason for that is that payment is a weighted variable on their work-related choices. This is perhaps a specific characteristic of Forenede and the service industry, as nationality and prior experience are rarely barriers for potential workers to earn a position in the company. It thus appeared that for the HR Director, refugees will find a way to approach the company, regardless of whether it is through the IGU or the company's job application portal. Hence, there seems to be no need from his perspective to target refugees as a group of the society per se, as they make sure to provide them access to employment through their general recruitment practices and policies, and that is where Forenede directs its attention.

He further clarified that his first thought was whether expressing support by signing-up is binding in any way, in a sense that it would arise financial or other responsibilities for the company. This comment is aligned with his aforementioned perception on the limited responsibility Danish businesses have on the social issue of refugee assistance, and further justifies his low level of motivation.

When asked about his motivation to do so, he explicitly mentioned his personal values as the driving force of his action. However, he elaborated saying that it was his "*personal values, and values that I've been raised within the company*", thus including the corporate identity of Forenede as a contributing factor, as his values have been influenced and to an extent formulated within the organizational context, implying in that way that his personal values mirror the organizational culture. On the other hand, it was evident in his stance throughout the interview that he as a manager is bound by the economic factor as a

coefficient variable. Budget restrictions could be interpreted as a limitation to the manifestation of a company's sense of social responsibility, it could though be also understood as an incentive to participate in a subsidised scheme of a social character, such as the IGU (*"It is only the departments that have budget for it, we have departments with very difficult customers which cannot afford to have people who need more care."*). On that account, he brought up another initiative that Forenede realised in the recent past in collaboration with the language schools in the municipalities regarding refugees. Once again, the interviewee after providing a brief description of the project, highlighted first and foremost the fact that the company got funding from the Danish Agency for International Recruitment and Integration (SIRI). This reinforces the argument that the economic parameter influenced significantly his decision to participate in the IGU Scheme (*"...we saw an opportunity because the government had a pool of funding that we could have applied for concerning Danish teaching at the workplace."*). He did, however, mention afterwards that a very high percentage of the participants of that initiative found jobs in other firms, with what could be interpreted as a hint of pride. This observation adds to the strong focus and respect for the human being exhibited in other parts of the interview, which implies that the sense of responsibility towards the society is, even if not prevalent, an important factor in his managerial decisions, such as the IGU participation (*"It is more doing it for doing it, even though if you got to talk with the supervisors or team leaders there is always the bottom line and they wouldn't do it if they had to report that they cannot keep up with the budget or something like that."*, *"So it was like win-win-win. ... It fits our philosophy but it also makes sense for us from the business perspective -talking about public funding"*).

#### **5.4.3 NAF Trading**

As mentioned earlier, NAF is a Danish company with only 4 employees, based in Albertslund and with the exception of the administration and a sample exhibition room its operations (trading) are taking place outside of Denmark, where the coffee producers, suppliers and most of the buyers are located. However, as we have already established (see section 5.2), the company considers itself to be firmly embedded in the Danish society; so, when the CEO of NAF heard the prime ministers appeal to businesses to participate in IGU-Scheme and take a share in shouldering the task of integrating the high

number occurring from the increased influx of refugees in Denmark, he felt the responsibility to respond. His level of motivation can be seen as relatively high, as he proceeded on his own initiative to contact the local municipality to inquire about the details and possibilities of participation. Furthermore, his high level of motivation was evident also from the amount of time he devoted to the process. Following the indicated administrative procedure, he created an apprentice position in his company and communicated the vacancy through the official public channels. He further persistently followed up on the process and actively tried repeatedly to find a candidate, by contacting also other municipalities to fill in the position he specifically created to this end. For this we coded his level of motivation as *high*.

He justified this effort to join the programme by his personal sense of social responsibility, stating that “*refugee integration falls under a Danish company’s social responsibility. That is also why we tried to do it*”. The view of a business having a responsibility to help a certain group of people, refugees fleeing from war in Syria, can be understood as stemming from the appreciation of the company's position in the society and the duty to assist with societal concerns that derive from it. However, we identified that the company’s involvement in this particular societal issue and context was incentivized, not only by the CEO’s personal values, but also by the government call directing the attention towards it. In this case, we assume that, since NAF is a family-size company, the personal values of the CEO could also represent the company's culture and he arguably has almost exclusive power over deciding whether to engage in CSR or not. We consider this notion to be in line with the previous research suggesting that personal values of the CEO can be the main driver for participation in social activities in SMEs (e.g. Kramer et al., 2005).

It would be hard to argue that the company was motivated to participate by the prospect of covering labour force shortages or other recruitment related needs, since from the interviewee’s words it became clear that the position was created solely for the purpose of helping a refugee to get a foot into the labour market, and not the other way around. Although the cost consideration came up as a topic, in the form of providing the explanation that helping a refugee enter the labour market would not affect the company's operating budget and profitability, since from his perspective the financial costs are

basically covered through public funding and the government's support, the most straining aspect in regards to company resources he pointed out was the time invested into the administrative procedures related to it. Hence, even though the financial support alone cannot be judged in this case as a reason mobilising the company to participate, it could be debated that its absence, and thus a considerably increased overall wage-costs for the company, would weaken the strong willingness to participate stirred by the feeling of social responsibility and undermine it as an adequate force to commit to the IGU.

The strength of the commitment to the programme can be read from the effort dedicated to creating a particular position for this purpose. Moreover, it would not be the first time NAF Trading was involved in assisting a refugee enter the Danish labour market. Nonetheless, in this case, though undeniably motivated by the CEO's personal values and his willingness to help another human being, the financial aspect appears to be an important variable to the decision (*"She had a terrible story by which we were all touched, and her wage for the first year was subsidized by the government, so we tried to create a spot for her in our company."*).

Conclusively, the personal values and feeling of responsibility towards the society could be considered as the main and what appears to be also the sole reason for the participation of the company. Furthermore, when deciding on which social issues to address, the company considers as the most pressing the ones identified by the government policy at the time.

#### **5.4.4 TDC**

TDC Group was one of the first companies to join the IGU-Scheme, as it started to create their positions and decided to participate even before the tripartite agreement was officially signed by the government. The level of motivation in TDC for their involvement in the IGU, what they understand as previously outlined as a way of helping refugees, is assessed as relatively high also due to the interviewee's expression that they want to engage under any circumstances (*"Together with the CEO at that time we had decided that we want to do this no matter what; before they signed it we had a program."*). The company's commitment to CSR provides an explanation for this high level of initiative and motivation to participate. The corporate values, understood as the amalgamation of

both the personal values of employees and the CEO (*“TDC’s personal values, or values. I guess I have incorporated them, I am TDC.”*), were an evident driver for company’s engagement to the issue.

The solidarity and willingness to help the persons who find themselves in a difficult situation have been stated as a natural result of the company's value of “caring”, not only for each other within the company but also for the outside world and human beings in general. TDC considers the devotion to social causes and caring as part of their responsibility as a member of the society and takes steps to identify the current social needs and those who need help (*“We decide to be devoted every day, in all areas, it is our responsibility. We have a policy that we care for each other, no matter the grounds... We have had a CEO before, and also now which says that we care and it is just what we do.”*).

The topic of cost consideration or finances of the participation did not come up during the interview which could suggest that a company does not place a high importance to the government subsidy to the IGU positions. Moreover, the fact that they created extra positions particularly for the purpose of including the incoming refugees, even before the agreement was signed and financial conditions secured, can be taken as an indicator that the company was not motivated by the economic aspect of the IGU-Scheme. The recruitment aspect, in the sense that the company satisfies its need to fill positions and addresses labour shortages by cost efficient IGU students, does not in our opinion play a relevant role in the case of TDC. This can be drawn from the interviewee omittance of mentioning any recruitment related notions of such or the amount of resources invested into their participation and strong focus on the “human” dimension of the programme.

One could argue that the active engagement with the municipality and their additional efforts within the programme show a strong commitment to the issue. The buddy programme, run by volunteers from the company, can be understood as a sign that company is going to great lengths to accommodate their new colleagues and help them face the potential challenges of integrating the refugees not only into the company but in Denmark in general. The commitment to the issue and willingness to address the problems that refugees face when arriving to Denmark was evidenced also through the company's identification of problems that the refugees face in everyday life and their

subsequent communication and collaboration with the municipality, in regard to designing an educational course which addresses those particular needs. From the expression of their wish to offer permanent employment to as many refugees as they can afford, a genuine commitment to the cause and the societal issue itself could be read. The company's previous experience with helping disadvantaged young people enter the labour market shows also in our opinion the strength of the commitment to the cause.

When trying to assess whether CSR played a major role in the TDC decision to participate, through the interview with the TDC representative and her direct expression of hers and her company's view on the matter, we came to a conviction that it in effect was the primary reason for their involvement. Since the almost hour-long conversation did not point out to any other possible reasoning for their decision to sign up, and the corporate values were cited repeatedly and on various instances, we conclude that the CSR was the main decisive factor to the participation.

#### **5.4.5 Summing up:**

We found that NAF Trading and TDC, were highly motivated and both dedicated their time and took initiative to participate. Berendsen did show some initiative by approaching the municipality themselves, on the other hand, they did not follow up or intentionally engaged in searching for further participants, this turned out to be the case for Forenede. However, Forenede, in contrast with other examined companies, has not reached out to participate but they were contacted by the municipality instead, what we assume to be an exhibition of low motivation levels. This lower level of motivation, compared to other two companies, could have been read also from their rather passive approach and commitment to the programme itself. As an illustration of active commitment, could serve TDC which went to great lengths to adjust the programme and showed initiative in order to improve the refugee experience and enhance their effective integration

We have found that all of the studied companies did have a previous experience with either refugee assistance or participated in integration efforts and ALMP. This has been particularly true for Berendsen and Forenede who have a long tradition of hiring people through social activities, and as large companies also design their own initiatives as a combination of recruitment practice and training programmes for people from the fringe



of labour market. Whereas NAF Trading engaged with both an ALMP and the refugee assistance at the same time (at the instance where they hired a refugee in a subsidized position), TDC was not involved with the refugee issue before and focused their integration efforts on the disadvantaged youth.

Indicator	Berendsen	Forenede	NAF Trading	TDC
Level of motivation	medium	low	high	high
Motivation	CSR Cost efficiency	CSR Recruitment Cost Efficiency	CSR	CSR
Commitment to IGU	passive	passive	active	active
Previous experience	✓	✓	✓	✓
	ALMP participation	ALMP participation	ALMP participation	ALMP participation
	Refugee assistance	Refugee assistance	Refugee assistance	-
Sequence	1. CSR	1. CSR	-	-
	2. Cost efficiency	2. Recruitment process		
		3. Cost efficiency		
	CSR : 5	CSR :4	-	-
	Cost efficiency: 1	Recruitment: 2		
		Cost efficiency: 2		

Figure 17: CSR as the main motive for participation in IGU (findings)

Our analysis of the reasons for participation for the selected companies has revealed that social responsibility was a motivating factor for all subjects. In the cases of Berendsen and Forenede, we have also encountered different reasons that were said to drive the

company to the decision. This for both Berendsen and Forenede has been the economic benefits, i.e. the governmental funding that decreases the operational costs for the company when hiring and training a new employee. In the case of Forenede, IGU was seen also as a recruitment practice complementing their other efforts to enlarge their employee pool and cover their staffing needs.

To establish their relative influence on the decision, we looked at the sequence they have been listed in and the frequency of their occurrence. In both cases, the social responsibility reasoning has been mentioned as first and more times overall than the rest of the reasonings. In the light of our analysis, we reached the conclusion that for all examined companies CSR has been the main motivation for their participation in IGU.

## 6 Discussion

Our literature review revealed that the grounds on which participation in ALMPs, such as the IGU scheme, is assessed as a CSR activity differ among companies (Matten and Moon, 2008). In Denmark, where CSR has traditionally focused on an inclusive labour market (Joergensen, 2014), it appears that a main reason for a company's appreciation of the IGU as a CSR activity is the principle of diversity and inclusion in the workforce. This became particularly evident in the cases of TDC, Berendsen and Forenede, but was also underlined in the case of NAF. Their main focus appeared to be to ensure equal terms for all members in the Danish workforce in order for them to access the labour market, with a relatively more limited outlook on refugees as a target group. In that sense, for all the subjects of our interviews, facilitating access to the labour market for refugees is not part of their social responsibility perceived as refugee assistance, but it is placed under their "fixed" responsibility to promote and contribute to the establishment of an inclusive labour market in Denmark.

It is noteworthy that refugee assistance has customarily been performed by companies all over the world in a way that refugees are treated as passive aid recipients. Their role as economic contributors in the host countries is often overlooked (Clemens et al., 2018). Global companies historically view refugees as victims rather than productive workers or suppliers, or even customers (Huang, 2017). Remarkably, in our research not a single interviewee associated the refugees to victims with a passive role, upon our enquiry whether refugee provision is an area of their corporate responsibility. In that sense, they appeared to not have considered this as something they would deal with beyond the labour market integration. They all equated them to active members of the society who need social support to join the workforce, in their aim of self-reliance. Indeed, employment and access to work improve significantly a refugee's capacity for self-reliance, allowing them in the Danish case to wean off the Welfare State. As such, corporate social responsibility in the sense of philanthropy (Carroll, 1991) was not expressed by neither one of the respondents. We consider this judgement of theirs to depict the orientation to the common good and group development that, as we established in our analysis, they all share. Drawing from the relevant literature (e.g. Clemens et al., 2018) and in combination with our experiences from our home countries - where refugee aid is almost exclusively

confined to philanthropic activities aimed at refugee relief - we regard this the cornerstone of the Danish culture and a unique characteristic of CSR operationalization in Denmark.

Another interesting aspect that the results of our analysis displayed is that that the two companies who were purely driven by their ethical imperatives were actually the ones that were the most active in the process (see Figure 15). Both NAF and TDC went to great lengths to recruit one or more refugees and accommodate the needs of their new colleagues respectively. The CEO of NAF was very persistent in his efforts to attract a refugee, exhausting the different scenarios that would lead to the aspired goal. As such, he followed up with the municipality on the procedure and attempted five times to employ someone, even via the neighbouring municipalities. TDC went a step further and facilitated what could be described as a “brainstorming” session among the implicated managers and employees, the outcome of which was the design of additional initiatives to support the refugees during their adaptation to the firm (see “buddy system” in our analysis, section 5.4). A possible interpretation of this observed correlation would in our opinion be that ethically driven companies tend to be more attentive and intensive both in their efforts to join an ALMP and in regard to its fruitful implementation, striving for utmost effectiveness. This implication might be potentially generalisable for other cases in the population studied in our thesis, i.e. the Danish companies that participate in the IGU scheme.

### **Institutions as a driver**

The stirring of Danish companies towards focusing on the operation of the labour market has been consistently performed by political actors, from the very introduction of CSR in Denmark and the debates that followed among the Public Sector and the Danish businesses, on the specific nature of such responsibilities (Damgaard, 2002). In line with that, our results indicate a strong alignment among the governmental “guidelines” regarding the operationalization of CSR from Danish enterprises and the scope of CSR work undertaken by the latter. This is also revealed by the fact that the issue of refugees, as a group in the fringe of the market, was highlighted in relation to the recent European refugee crisis of 2015. Once again, the CSR response to the issue appears to be catalysed by governmental intervention. The governmental call - realized by the Prime Minister of the country - addressing business to assist the Public Institutions to effectively handle this

new and sudden societal challenge that occurred, as well as the extensive media coverage and publicity, were consistently brought up during our interviews. The strong role of the government as an institution that effectuates CSR responses in Denmark has been repetitively acknowledged by the existing literature and similar empirical studies (Brown & Knudsen, 2012; Knudsen, Moon, & Slager, 2013; Vallentin, 2015). In our study, it was presented as a pervasive theme despite the fact that it was not an element of investigation, in a verification of the relevant academic conclusions. Furthermore, the heavy influence of the union associations in the Danish setting was highlighted through the interviewees' responses. This we find to correspond to existing literature, which acknowledges unions to consist institutions that contribute to pointing companies to the direction of specific social issues in Denmark, similarly to the government's role as an external driver for CSR.

### **Specificities of Danish CSR**

Another characteristic of the CSR contextualization in Denmark has been identified by Matten and Moon (2008): according to them, CSR tends to be rather implicit in Denmark, in juxtaposition with other countries and mainly the USA, where it is found to be more explicit. However, a shift is being gradually noted in that area, with companies in Denmark becoming increasingly explicit on their CSR work.

That characteristic feature appeared to apply in our study as well. TDC elaborated on the fact that they are not "vocal" about their efforts, and they often don't communicate certain aspects of their work that could arguably constitute realization of their social responsibility. Their justification on this was seemingly the core of their decision to undertake action through those activities. Given that their engagement originates from their corporate identity, as expressed through the corporate values, practices and tradition within their specific organizational environment, and not from the agenda of the respective CSR department of the organization, they often disregard them as social activities and fail to include them in the CSR reports or communicate them otherwise. The same logic was identified in the case of Forenede, where however they seem to have acknowledged this omission and informed us that in the past few years, they are building in their CSR communication by incorporating practices with a social impact that have been long performed within the company's operations, without though being labelled as

CSR. As per our analysis, the CEO of NAF argued that refugee integration in the labour market from his viewpoint constitutes a social responsibility for his company. His reason for participation in the IGU Scheme was predominantly ethical, as he considered it the “right thing to do”. Nonetheless, he maintained that it is not an “upfront” topic for his company in their area of operations – and as such, it is not listed in the company’s CSR achievements, as the mere result of the company’s CSR policies. His engagement thus is also of an implicit character. This trend could potentially be linked to the micro character of his company. In the same vein, for Forenede it became evident that the practicalities of the service industry they are operating in formulate to a great extent their approach to social activities and the communication of those as CSR. On the other end, Berendsen was portrayed by the general manager as a very “explicit” company in regard to their CSR policies. This tendency could be explained by the size and the degree of internationalization of the corporation, when put in comparison to the NAF company, but also to Forenede and TDC as large enterprises.

In our preparatory research phase, we attempted to understand as non-Danes the specificities of the Danish state, society and culture. We discovered that the perception on the common responsibility in Denmark has been attributed to the *Janteloven* or Law of Jante, which has been described to permeate the Danish culture since the late 18th century. Even then, the society was predominantly egalitarian and the population, consisting mainly of peasants, based their survival on the collective effort. The national identity was built since on the principles deriving from *Janteloven*. These social codes dictate that emphasis is placed not on individual achievements, rather on the collective accomplishments and social well-being. The practice has been acknowledged to have created the strong Danish (and Scandinavian, in general) insistence on equality, the foundation of the modern social welfare system in Denmark. Accordingly, the roots of the inclusive labour market target may be traced back to the fact that, for most Danes, everyone has a responsibility to work and pay their fair share of taxes, in order to support the common good.

This particular model and focus led our choice of ethical theory, the lenses of which we applied when investigating the extent of ethical motivations as a driver for participation to the IGU scheme. The Common Good approach emphasises that action is undertaken

towards the direction of achieving the good of society as a whole, and is based on solidarity, justice and the pursuit of human flourishing. As such, we considered it befitting to explore the Danish reality. Our analysis revealed that indeed, Danish business operate with a sense of contributing to the common good and this was embedded in the opinions they expressed throughout the interviews. As such, for all of them participation in the IGU was justified by that very direction. The same applied to their general perception of CSR: actions on voluntary basis that promote and contribute to the common good.

Our data also revealed that this orientation towards achieving the common good was the basis of the participants' ethical motivations. This discovery reaffirmed the notion that CSR in Denmark is indeed operationalised in response to "the right thing to do". Instrumental and strategic reasoning behind CSR commitment does not appear to be given extensive significance, as is mainly the case in the USA and other western countries. Furthermore, political corporate responsibilities to fill governmental vacuums are not risen within the Danish context. On the contrary, governmental regulations are one of the main and strongest drivers for CSR commitment in the country (Vallentin, 2014).

### **Factors potentially overshadowing the motivation**

Another pervasive theme in our interviews were the barriers and challenges the companies dealt with, in order to hire a refugee through the IGU (Ramboell, 2018). The interviewees advanced to share their experiences and personal assessments of the IGU scheme, revealing a discomfort with the level of bureaucratic procedures involved. Particularly in the case of Forenede, it constituted a discouraging factor for participation. The representative of TDC expressed her satisfaction on managing to establish as focal point one person from the municipality they collaborated with, who acted as a mediator between the company and the rest of the municipalities. As the system at the moment entails that every municipality takes responsibility and handles the case of a percentage of the overall refugees, for TDC to cover the augmented number of positions they created for the IGU it would be necessary to be in touch with more municipalities. Overcoming this was presented by the interviewee as the circumvention of a barrier, which could potentially affect negatively the level of engagement on behalf of the company, as it would increase transaction costs. That seemed to be the case for the general manager of Berendsen, who apparently expressed his interest to participate in the IGU exclusively to

their local municipality. The outcome was that there were no candidates for the company except for one, who unfortunately proved to be allergic to the detergents the company utilises and was unable to continue. The manager left the position open but did not actively pursue other channels to achieve a matching process, following the public guidelines regarding the process to participate. This is identified as a weakness in the matching system between employers and potential employees, with severe repercussions for the overall effectiveness of the scheme.

An additional limiting factor to the effectiveness of the scheme, was the level of remuneration for the refugees. NAF experienced difficulties on actually recruiting someone on the grounds of lack of motivation from the perspective employees, since they seemed not eager to commit unless the circumstances were ideal and acted cumulatively to the wage (for instance, they lived in a walking distance from the firm). For TDC, that led to many of the participants leaving the program primarily to seek regular employment elsewhere, before completing the two-year period of the scheme. For the HR director of Forenede, who has been involved in much of the recruiting for the company, the issue was an upfront weakness in the design of the scheme. His opinion was that it is only a matter of time before the IGU participants find regular employment elsewhere, with the full-wage instead of the apprentice wage that they are paid under the scheme. Accordingly, he expresses the belief that the IGU appears good “in theory”, but its real-life implementation faces significant challenges.

### **Additional findings**

As explained in the methodology section, additional interviews were conducted within the framework of this research. Those were cases of companies participating in the Sammen om Integration initiative and that upon communication agreed to be interviewed. However, during those interviews the following facts occurred: one company had hired a refugee through the subsidised wage scheme; another did not actually participate in the IGU scheme, but simply hired a refugee through the municipality’s job centre; and a third one had indeed employed an IGU participant in one of their establishments, however the local manager who undertook the initiative to hire the refugee through the IGU scheme in his department, was no longer part of the company. Therefore, his substitute was unable to provide us with the insight we were looking for in order to answer our research



question. For the reasons stated above, those 3 companies were not included in our sample. Nonetheless, fact remains that their answers offered additional, truly interesting information in relation to our study.

The first company was FTFa, a large Danish enterprise which was about to sign up for the IGU scheme. This interview served as a pilot interview because we considered this the closest to our sample case. Underlined in this interview was again the existence of ethical motivations behind their aspiration to participate in the IGU scheme. Interestingly enough, for FTFa it appeared to be the pressure of the employees as internal stakeholders that placed the employment of refugees on the company's CSR agenda. The realization of the idea seemingly occurred within the CSR department, in agreement with the chief management. We were informed that the company has a rich CSR policy in place, where the principles of diversity and inclusion in the workforce play a prominent role. Refugee assistance through employment was, though, brought to the management's attention as a demand by a large portion of the employees, who in that way had identified the newly arrived refugees as a target group in need of support and empowerment. This aspect differentiates this company from our sample cases. In this particular case, the fact that the initiative was government-led appeared to make no difference. The sense of solidarity that drove the company to participation was sourced this time not by the managers, but from core members of the organization. More, the ethical motivation was generated in relation to refugees per se, as a group of members within the society in need. It could however be argued that the employees' solicitation is mirroring the organizational culture or was vocalised in respect to the organizational values.

The second company belongs to the industry of transport of goods. It is a small size company with no explicit CSR, which is always in need of people to drive their transportation trucks and assist with deliveries. For that company, collaboration with the job centres in the municipality is an established recruitment practice. Their main motivation identified by us was labour shortage and the need to fill vacancies; the HR manager we interviewed acknowledged that this is essential to keep the company going, and for this they focus their efforts on recruiting. She did though inform us of their zero-discrimination policy and acknowledged that if they manage to help someone in a disadvantaged position while covering their strategic needs, that is always a very

welcomed side-effect. In that sense, she expressed notions of respect for human dignity and solidarity, similar to the theory of the common good pursuit. Similarly, she admitted that the refugee they hired required extra administrative work due to some state requirements, which she found time consuming. She mentioned though that she was willing to do all the required work because she believed that this person deserves a chance to get a foothold in the Danish labour market, thus expressing her moral values. The most interesting element of this interview was however the fact that she completely disregarded the economic benefits offered by the government, accompanying the employment of refugees. According to her claim, it would require more time-consuming paperwork that she was not eager to spend time on. Hence, in this case, even if the prime motivation for participation in the initiative was instrumental (to attract employees), supplemented to an extent by the manager's moral values, cost consideration/efficiency was not a parameter for the decision. Be that as it may, the outcome of the interview was that CSR was not the motivating factor for that company to pursue a collaboration with the public authorities within the context of the Sammen om Integration initiative. Again, possible justification for this could be the nature of the industry or the size of the firm.

Our third interview verified the strong focus on the inclusive labour market, and the presence of strong personal moral values and ethics as a driving factor for participation. The substitute of the manager that joined the scheme was confident that his predecessor proceeded to do so because he "*wanted to make a difference*". In that way, he was eager to explore how this could work in their cinemas, manifesting an interest in turning this into a working practice for their business. This indicates a specific interest towards refugee assistance through employment and their identification as a target group. Nevertheless, the substituting manager, when asked whether he considers this issue an area of their social responsibility, rejected the notion and turned the discussion towards the company's perception that, once again, their main responsibility is to ensure access for all to the labour market. He further highlighted that they take their social responsibility regarding (other) people with challenges in relation to the labour market (for instance 'flexjob' and 'voksenpraktik'). An intriguing observation he made, however, was that the reason they do not focus on refugees per se is due to the fact that they aspire to have the available resources to ensure that "*this will be a good experience for the refugee*". It could be argued that this inclination indicates a sense of solidarity towards both the employees

of the firm and the rest of the society. In respect of the human dignity, this clue points to the direction that in alignment to our sample cases, this company is characterised by an orientation towards the achievement of the common good. Needless to say, to incontestably arrive to such a conclusion further investigation is required.

## **7 Conclusion**

The effective integration of refugees has been always an important task; however, relatively recently its importance was brought again to the spotlight in Europe due to the increased influx of refugees noted since 2015. The successful integration and access to employment are often said to be two sides of the same coin. This became particularly true in the case of Denmark, where integration policies are operationalized mainly through ALMPs. One of the most recently introduced measures has been the IGU, an apprenticeship scheme that was negotiated between the government and the labour market partners that encompasses a combination of education and vocational training through active employment. It is evident that in order for these policies to bear fruits, they necessitate the participation of businesses, a crucial and indispensable element to their realization. Hence, a profound understanding of what motivates their decision to participate is considered critical to the design and management of such integration efforts. It has also been established that businesses contributing to such efforts exhibit what has been described as a socially responsible behaviour, since they are “doing the right thing”. Thereupon, with our study we aimed to determine the extent to which the notion of CSR rooted in ethical imperatives in effect motivates companies to participate in the IGU-Scheme. To that end, we interviewed four companies headquartered in Denmark that took part in the programme and we examined their perceptions of CSR in relation to their participation.

The results of our analysis allowed us first to establish that all the interviewed companies in fact consider their commitment to IGU to constitute a CSR activity. This has shown to be based primarily on their viewpoint that the labour market integration through participation in ALMPs falls under their social responsibility. We have further attested that this notion of responsibility could be traced back to their perceived embeddedness in the wider society and the communitarian nature of the firm. Their views evidenced a strong sense of solidarity underlined by the respect for human dignity and the fundamental

human rights. They also demonstrated an understanding of human development as a common interest requiring common effort. These values were found to be ingrained both in the individuals and the corporate culture. We thus concluded that a strong orientation towards the common good is for all intents and purposes the basis of an ethically driven CSR engagement in Denmark.

By assessing their level of motivation, the commitment both within and outside of the programme and the coexistence of different motivating factors, we scrutinized their motivation for participation. This was to determine whether CSR realised on ethical reasoning played the major role to the decision. Our analysis showed that for all interviewed companies, it was the main motivation. While for half of them it was the sole reason that drove them to participate, for the other half it was supplemented by their intention to recruit new employees and/or reduce labour costs.

Overall, our analysis confirmed that, in Denmark, CSR is seen as the realization of an ethically driven behaviour framed by the idea of the “right thing to do”, which corresponds to the common good approach. We found that CSR has motivated all of the studied companies to the extent that it inspired their participation. Furthermore, 50% of the companies have been motivated by it to the extent that they actively committed to the programme and engaged further resources. In contrast, the remaining companies were not motivated by CSR to the extent that it would singularly suffice to lead to their participation, in the absence of other concurring factors.

Our findings can be regarded as a contribution to the existing literature dealing with business engagement in socially responsible activities and the drivers underlying such behaviour. More specifically, since our results are shedding light on the extent to which CSR motivates companies to participate in a programme focused on refugee integration through labour market in Denmark, they have potential implications for the governance of the project and the design of the provided incentives. Similarly, our conclusions could be utilized for the architecture of other ALMPs, intended not only for refugees but also other groups on the fringe of the labour market. Due to the approximate socio-cultural conditions in the other Scandinavian countries, the findings of this study could be extended and bear implications for the management of labour market integration, as well

as of other social programmes requiring business engagement not only in Denmark, but in the rest of the Nordic region as well.

## **8 Limitations**

Limitations apply to this study and must be acknowledged. Foremost, our sample is representing too small a percentage of the overall population under investigation to provide generalizable conclusions for the remaining companies of the population. More, only one interviewed company is to be characterised as an SME according to the European Commission's definition (that is, to have under 250 persons employed) (European Commission, 2018). As we have shown, the Danish labour market is constituted predominantly by SMEs (see Background, section 2.2). We thus acknowledge that our research does not deliver the full picture for all the companies participating in the IGU scheme, but rather serves to point towards certain inclinations. Adding to that, as critical realist we accept that there are other parameters and forces that have not been recorded in our research approach which influence and formulate to a certain degree our results. Given that our research belongs to the field of social sciences, and as such our variables are not numerically measurable, our results are not quantifiable; at least not in the same way that a positivist experiment in natural sciences would provide concrete answers.

Furthermore, we are studying a unique active labour market policy that was born in Denmark as a tripartite agreement among the Danish State, the Confederation of Danish Employers (DA) and Danish Confederation of Trade Unions (LO). As such, the results are understood to have limited applicability and replicability and are not representative in a different setting. For that they cannot be directly applied to draw interpretations regarding the implementation of similar measures in most other national contexts or to interpret the tendencies generated in the market by other refugee integration policies.

Another potential limitation of this study relates to the time factor. We conducted our research at a given point in time, and it cannot be assumed that the situation would be identical, had we proceeded with our interviews at a different point of time. The research was conducted in 2019. The reader should bear in mind that refugee integration is an on-going, dynamic process and hence the findings reflect the reality at the time they were

collected, while the situation might be subject to change from day to day, restraining the validity of our findings in a different time frame. However, it is our perception that since we proved that the personal values of managers and the nature of the corporate culture influenced gravely a firm's decision to participate in the IGU, the results might not have been affected to the point that they would vary significantly, in another time horizon. Principles and values are historically not subjecting to change in the short or medium-term (Fabrizi et. al. 2014; Mahoney & Thorne, 2005; Waldman et al., 2006).

Additionally, our depiction of a company's values and practices is solely founded on each interviewee's responses. Hence, we have assumed that each individual interviewed as the representative of every company in our sample constitutes an adequate source of information. That hypothesis we operated on is justified due to the limited resources of our research. We acknowledge this though as another limiting factor of our study, since we would have to interview more representatives of a company, from different departments, in order to better understand where their perceptions are stemming from and to portray more definitively each company's vision, values and culture. Also, fact remains that we would potentially have been led to alternate outcomes in the case where we had based our assessment solely on a firm's public communication, instead of interviewing managers directly. For instance, a similar study was conducted recently aiming to identify whether a company is oriented towards the common good, through evaluating their publicly available mission statements (Quaranta & Di Carlo, 2019). Moreover, it would be a logical assumption that the picture we deliver where ethical imperatives are the main driver behind a company's participation to the IGU is to an extent biased. For that it can be argued that the companies and the companies' representatives that were open to communication and agreed to be interviewed were the ones that were motivated by their sense of ethics or were proud of the way their organizations handle social issues. In any other case, a more reluctant or unwilling to cooperate attitude could have been anticipated.

Last but not least, we cannot fail to acknowledge that the topic under investigation is deeply related to the Danish society, tradition and culture. Refugee influx in the country and refugee integration to society has been in recent years a highly politicised topic in Denmark, penetrating the political arena and causing "heated" debates. The Danish model

of social welfare presents particularities on its structure, applicable perhaps only to other nordic countries, and that in a rather confined fashion. As such, a profound understanding of the surrounding the topic circumstances is undoubtedly required in order to unravel all the relevant aspects. It is our assessment that due to our foreign backgrounds, since we are originated from Greece and Slovakia and we have only been in Denmark for a period of less than two years (that is, for the duration of our master's program), certain nuances of the Danish reality escape our cognition. Adding to that, our inability to speak the Danish language to a proficient level, together with the fact that the interviews were realised in the English language - which potentially posed some challenges to the respondent's unrestrained verbal expression, is identified as a concurrent barrier and a limitation to this research.

## **9 Future Perspectives**

Although our analysis provided an answer to our research question, it also opened space for further research that would either address alternative aspects of the issue or cover issues that have arisen due to the limited resources and scope of our thesis. An increase in the studied sample would bring wider applicability for our results and would set the established extent of CSR motivation on firmer grounds. The inclusion into the study of also non-participating companies, in the IGU-Scheme, and the exploration of their perception of CSR would provide material for comparative analysis and possible identification of the extent to which CSR influences the company's decision to participate. Could the different understanding of what constitutes social responsibility explain the difference in the extent to which CSR prompted their engagement?

In a similar vein, to increase the operationalization of the findings, a research should focus on studying the motivations of exclusively SMEs, as they comprise the significant majority of the employers' pool as in Denmark, but also in the rest of the European Union.

We suggested that companies in Denmark fit the description of a firm oriented towards the common good, which in our case is seen to be the driving force of their socially responsible behaviour. Since the common good approach is relatively scarcely applied to the CSR field, further research is needed to confirm this assertion.

Our study pointed out that the concurrence of different motivational factors limits the extent to which CSR drives companies to participate in ALMPs and refugee assistance. Research oriented towards better understanding the nature of these factors and their relative magnitude could equip policy makers with vital tools to increase participation in similar projects.

We found that most of the studied companies nurture strong relations with their unions, which proved to be the source of their information about the programme and to be sparking up their decision to participate. This notion, in our view, lends itself to further exploration and comparison of the institutionalization of participating businesses and those who did not participate. Could the different level of institutionalization play the role of a distinguishing factor?



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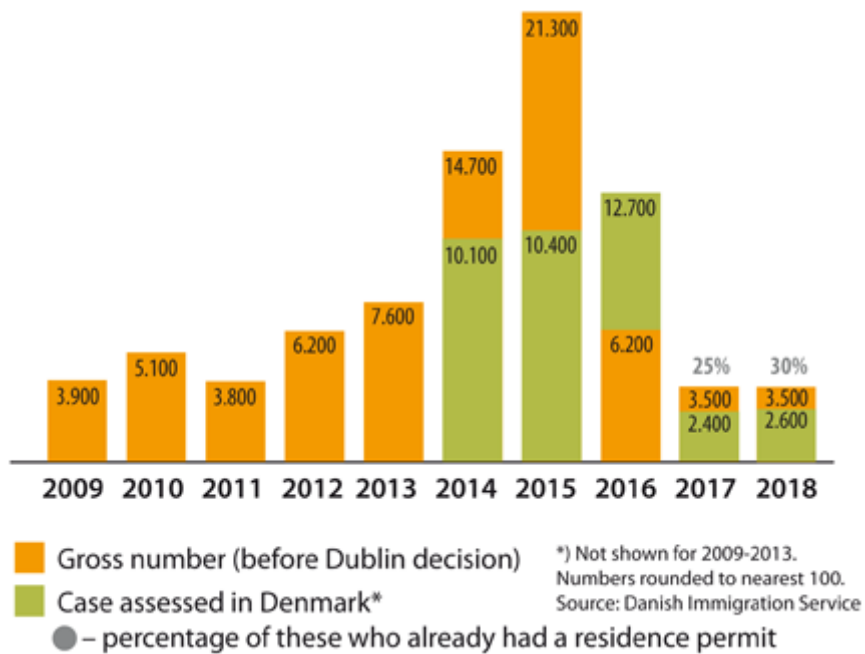
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## 11 Annexes

### Annex A: Refugees Arrivals in Denmark



## Annex B :Interview Guide

### Interview Guide

*RQ: To what extent does CSR motivate companies to participate in the IGU scheme?*

Information gathered online (mainly the web page) and elsewhere before the interviews:

Characteristics of the interviewed company	
What is the position of the person we offered or we were referred to for conducting our interview?	
Number of employees:	
Do they have a CSR policy commitment publicly available?	y/n
Do they have code of conduct or other document stating their social responsibility/corporate mission and values?	y/n
Do they publish an annual CSR report?	y/n

### Interview area (type of questions)

#### **Background question**

- In which way did you participate in the Sammen om Integration initiative?
- Did any of the refugees you were employing under the IGU scheme finish the full two year programme, by now ? How many ?

#### **Initiative**

- How did you find out about the IGU scheme?
- Were you approach by the municipalities or the other way around?
- Where did the idea to participate in the IGU scheme originate from?
- Where did the initiative in your company to participate in IGU scheme come from and who authorized the decision?

**Social Responsibility of the firm**

- Do you engage in some other way in social issues?
- How is your CSR agenda formulated?
- Do you have previous experience working with groups in the fringe of the labour market?
- Do you have previous experience employing refugees?

**Motivations**

- Were you informed about an option of hiring refugee under the IGU scheme, while you were trying to fill vacant position ?
- What benefits do they see in the participation?
- What drove you to sign up to the IGU scheme?
- Did you claim and receive the IGU financial bonuses?
- Do you think that the bonuses reasonably cover the possible integration costs of hiring a refugee, as opposed to hiring a non-refugee/Danish citizen?

**Commitment**

- Did you design your own educational program or adjust the training plan (vocational part of the IGU) to your company's needs? If yes, what was your rationale behind it?
- Did you design, on your own initiative, additional functions to the IGU?
- Did any of the apprenticeships lead to a permanent contract? If yes, what were the circumstances that led to it?

**Reflections**

- How did your employees react or welcome this initiative?
- Do you perceive refugee aid generated through crisis as something companies should be engaging in?
- Do you have any concluding remarks? Or something you would like to add?

## **Annex C: Interview Transcripts**

### ***Berendsen***

Q: Are you participating in the Sammen of Integration Initiative?

A: Yes, we have tried to make sth out of it.

Q: What led you to participate?

A: Because we feel it worthwhile to assist refugees to get on board in the Danish society and the Danish labour market.

Q: Where does this belief stem from?

A: I see it as a part of our social responsibility, because we are part of the society. As they say in the Bible, the way I see it - my personal doctrine - is “do on to others as you would like others to do on to you”.

Q: So you see it as a matter of solidarity towards others, you want to help others who are in a disadvantaged position?

A: Exactly. It is the right thing to do. But also, the CSR aspect comes in to play, for us as a company. Don’t forget that.

Q: Could you elaborate on that?

A: Well, we have a very stringent and well formulated CSR policy in Berendsen, and we would like to “walk the talk” there...

Q: So, you see it as a CSR activity?

A: Yes.

Q: Why do you engage in such CSR activities as a company?

A: Three reasons: We wish to do the right thing, it is part of our identity as a company, plus there are economic benefits to participating in such schemes through government funding.

Q: Do you have previous experience integrating refugees in the labour market?

A: Yes, we have some on the job training getting acclimatised in Denmark.

Q: So refugees are a group you have targeted?



A: You could say that. But also, because I want to show my colleagues that it is ok to have multi-cultural colleagues working. Because the facilities that I manage are in the Danish countryside, and we are pretty much Danes working there, *ethnic* Danes, with one girl from Turkey who has been here many years and one girl from Sri Lanka. Now we have two Somali guys working for us as regular employees, they are doing an excellent job – and that is also why we thought, two years ago, that for many many reasons including this one, it would be worth our while to participate in the IGU.

Q: How did you hear about the initiative?

A: I heard about it from our Union. We have a very open dialogue with our Union and there was a meeting that they presented the IGU, and afterwards I asked them to elaborate on it by sending me a brochure, which they did, and then we had additional meetings... That is how it was set in motion.

### ***Forenede***

Q: You are participating in the Sammen om integration, Could you describe for us in which way you are participating?

A: Yes, we are participating in Sammen om Integration and also the IGU-Scheme. But I would have to look up how many refugees we actually had... It is something that is part of the company DNA and always has been, to take foreign employees and integrate them in the company as well as in Denmark. So it seemed natural for us to join IGU and try to be more specialized in our efforts. We have people of more than 90 nationalities working for us and is quite normal for us to work with them. We have had only a few refugees from the IGU, but I think we have one at the moment and we have had contracts with a couple over the years. However they stop also automatically and then the employees get the new company. We have started a few but we have never finished anyone; we have experience with starting IGU. We have also experience with the courses - we also do the courses which are in the IGU, but we also do them for normal employees.

Q: The courses are under the Forenede Service Akademiet, because you have your own Academy?

A: Well, it's the administrative part of the company that handles the education in the company. It's either the Danish courses or the professional courses which are courses in cleaning, catering or other, specific to the field.

Q: So you, cooperated with the municipality in designing this program or you saw what they were teaching and then adapted your program on the training?

A: Well, we have used their training, we had to use the official one. The official courses for the AMU and FVO. The company's homemade courses are not approved so it has to

be from a list of approved courses by the initiative, in the Danish language or in vocational education. It has to be one of the courses which are in the list of positive courses you can choose from, and we do that for all our employees so this part was quite easy - to get the courses. It's just hard to get the people who want to do the IGU, because the salary is like for apprentices or students. For our normal employees or regular employees, they get the education for free and then they're working full-time. Thus, they get the Education and after they get the full salary of 140 kr/h but if they do the IGU they go down 50% on salary... So it's hard to motivate people to take part in IGU because the salary is half, for two years. The only thing the refugee would get is the education that we as a company offer anyway, so we had trouble getting people on board because of that. Because they can't see the benefits of it. Because they get the contract for up to two years which of course is nice, because you have permanent employment, but if they don't do it with the IGU they can just come to us and get the regular employment for the full salary - and the education we offer anyway. We are operating on a collective agreement and we have to give them the minimum pay, which is still double up than the IGU wage.

Q: What would be for you, as a company, the difference between hiring a refugee on regular employment and the IGU then?

A: There is less bureaucracy with the normal employee, because then we don't have to follow up on anything and do the reporting; so, the IGU in paper is a really good idea, because people are being offered education but we really do it anyway; but maybe it is the Syrian refugees, who coming here need to support their family and then they can't see the logic of working for half the salary just to get the Education, if at some point they will go home. So it's hard to explain why you should do that to the refugees and it's the money which is important.

Q: How did you hear about the IGU?

A: From all the publicity in the media.

Q: And then you reached out to the initiative?

A: I cannot remember how but I found a link where there were some companies on it and I talked to my supervisor and asked if we can do that, and he said yes because there is no liability when you sign up for the initiative, you don't have to do anything right away. It is more to show that we want to do something and to also show to the other companies here that we are supporting the initiative. I think that I heard about it in the media and then somebody sent me a link. I was the one signing us up.

Q: After that, you called the job centre and asked for someone to come? Or they called you? How did it go?

A: So with the Ministry of Employment and the STAR agency we collaborate on the municipality level and have contact with them; also with SIRI. But under the STAR there are like 90 different municipalities and job centres so it's more complicated, and at the point when it started there were no organisations of the job centres. We had more contact persons asking us if we want somebody in our area and they have different departments for young people, normal unemployed people and then refugees. There is a lot of different groups which need to be located and it is not that effective; they reach out if they have somebody, but it's not necessary that we have an opening. Our contractors are also often public, so we need to have them placed right away and sometimes we have a contract shut down and we need to renew it, and then we start a new one with 100 employees so we don't know if we have an opening. Before, for example, in Viborg we had one IGU student. They called us and said that they had five, but at the time we had no opening and then when we needed them, they said that they don't want to do it anymore. They just changed their mind and when they had the start they figured out that it's not worth it for them it's really hard to find some motivated when we need them. But we have also made some integration projects by ourselves with SIRI. We got some funding. It is not really related to the IGU but we had lots of refugees from different municipalities going to one location to clean for 13 weeks, they were in part-time school and part-time working in the Jobcentre.

Q: So you have other previous experience with integration. That would have been our next question.

A: This one is the most recent one that we did together with the language school. Together with them, we filed the project and we sent it to SIRI to get some support to do this. We had in total 22 refugees which in these 13 weeks did the part-time schooling and part-time work, and 20 of them finished and 17 got a job another company.

Q: How come you started this? Was it after the 2015 with lot of refugees coming in or .?

A: It was 2017. It was our own idea: together with the language school, we saw an opportunity because the government has a pool of funding we could have applied for concerning danish teaching at the workplace.

Q: So it was subsidized, and you designed a programme to apply under this umbrella. How come, though?

A: We collaborate with 40 to 50 different municipalities in Denmark. Last year we had 400 people coming through the job center or some sort of activity at our place and 25% got a job with us and 20% with another firm. So we do a lot of recruiting through social activities and this was a social activity, because it was through the job centre, but it was also to involve the danish teaching. Lots of people in the cleaning sector have a need for that. So it was like win-win-win. So we tried to recruit, teach them danish, but we also

got the funding. It fits our philosophy but it also make sense for us from the business perspective. We mainly do it, also the Sammen om Integration, because it fits our philosophy and it is not a project where we have to pay a lot of upfront. Lots of things we do, we do as something that goes around. Not to make money but to stay in balance. Some companies also do the mentoring, because they can get money for it. We do this only for the really weak, which need it. But as a general rule we do it for the person, for ourselves and for the municipality, so not to make a lot of money out of it but to get a successful collaboration. For us it is more that we do it because it is part of our DNA, we have always done it and if can get some money while doing it, but as a ground rule it is because we work with people for people and we have always been working with the municipalities and integration. As also our CEO formulated in our corporate mission: "For us it is natural to be part of that; preserve and secure our community through education and integration, sustainability and with a strong focus on environmental choices in all divisions". It is more about doing it for doing it, even though if you got to talk with the supervisors or team leaders there is always the bottom line and they wouldn't do it if they had to report that they cannot keep up with the budget or something like that. It is only the departments that have budget for it, we have departments with very difficult customers which cannot afford to have people who need more care. Municipalities could get us people within a short time but those have difficulties and trouble keeping up with the fast pace of the work environment.

Q: Diversity and inclusion: that fits your employee pool or is it something you incorporated in the business from the very beginning?

A: I am not sure if the strategy was part of the company since the very start, but it has definitely been a strategy quite early. But not something we have been speaking about before 2010 or so. I've been in the company for 3 to 4 years and the CSR strategy hasn't existed until few years ago. But we have had diverse nationalities working for us almost from the very beginning. It is both because that's just how the service sector is, like if, say, we have 2000 employees, 1000 has a danish passport and the others have different passport from around the world. So it is partly because of the workforce we are able to attract but it is also very much part of the company's DNA over many years. I think it is needed to adopt such a philosophy because Denmark gets more and more people from other countries, but also there is less and less people who meet the danish language requirements, and the demands from our clients are getting higher and higher. There is more need for courses, which can only be conducted in Danish, more focus on the training.

*.....talking about the language demands and situation in Denmark.....*

Q: Would you say that these bureaucratic impediments can be discouraging for you, since you are already doing your own education and employing?

A: Normally I would say it shouldn't because it is nice, if someone would say that you have to do this and you could just simply follow the instructions. But under the IGU, even if it is easy, you still have to read on it a lot. I've done it myself, plus you have a person who manages it. In addition to that in Denmark we have these collective agreements and in our one, after 6 months there is lot of funds to support the education. So even though IGU is a good initiative, in our case it is only putting more rules on something which is already simple. In our area of work, it is not so groundbreaking; it is just more work in the long run.

Q: Do you have refugees reaching out to you for employment?

A: I am not sure whether they are refugees. Anybody who reaches out has to go through our web portal and due to privacy regulation the email is deleted afterwards, so as to not store private data.

Q: So to summarise, the IGU doesn't seem to be making much sense for you as a company, but it fits your identity and you are doing it because you want to address the minorities? Or how should we understand it?

A: We did the Sammen om Integration, and also the IGU, to support the initiative, show our stand and also to inspire other people to follow through, as well and to help the refugees. But we do that also in our own way, because is not that much easier.

Q: As you mentioned earlier, it was your initiative to sign up Forenede Service for the Sammen om Integration. You are an HR director. Do you have also CSR department or it is more like your hiring policy then?

A: It is not the CSR department, no. But we have it indirectly in our CSR report, under diversity and hiring different people. Not with goals or anything, but it should be there.

*...talking about the email again and how do the ministries and their initiatives work in Denmark....*

Q: Would you say this is responding to the government policy?

A: Yes, it is definitely responding to the policy and initiative on refugees. Both this and the funds I applied for later and some other funds we applied for, the bonus for employment. This is with different levels, there are lots of rules, but it wasn't too hard. The bonus was more like a coincidence, we already had them when we found out about this funding possibility. It was though a lot of documents and confusion.

*...talking about how hiring employees works...*

Q: What do you think is the role of companies in general in terms of their responsibility towards the society, should they be responding to crises?

A: They should respond only to the extent that they can. Once again, we did what we could to match it with what we are used to doing. 70% of our contracts are with public offices. It's also the nature of the contracts, we don't have much extra room for hiring, since the contracts are not flexible. I think that companies should help, but be careful not to break any rules. There are many strict rules with the residence permit etc. Before June this year, it was a company's responsibility to check whether a refugee has a valid permit, and the fines are very big. So companies have a responsibility to help, but the government doesn't make it any easier with all those complicated rules. In that sense, I like the employment bonus better. You just hire, and then get a bonus. It's not as sexy as the IGU-Scheme, but it works.

Q: You mentioned that it was your personal initiative. What drove you to that decision and what about the CSR department?

A: Yes, my personal values, and values that I've been raised with in the company. Before I worked with HR, I worked with education and cooperated with job-centres; that's always been normal for us to work with and the company is used to it. The CSR is a relatively new department, we always did it but it's new to show the world that we do it. For the founder it was nothing special about that, he knew that it is a job where many different people can work from different social layers but it has never been a part of the marketing...The IGU puts lot of focus on education, which I think is important. However, our company is offering courses for a long time to all employees.

*....talking about how job centres work with refugees...*

Q: How did your colleagues react to your initiative?

A: ....*explaining the organizational structure*...It depends. Similarly to other CSR initiatives, the other managers have to watch their budgets and particularly for this one they don't seem to see a big difference compared to what we are already doing.

Q: I understand. But what is the general feeling in the company, are your colleagues welcoming your initiative?

A: It differs (*elaborating on the company structure*). Some parts of the company have done it forever, they have scheduled language courses and practical courses. Those are glad that somebody appreciates their initiative. Other divisions which work with tighter budgets are less welcoming. So, how to say it, the most appreciative are those who have always done it and have resources, and some also see it as a strain on the finances.

### ***NAF Trading***

Q: In which way are you participating in Sammen om Integration?

A: We tried to get people through IGU. In 2015 we had a large influx of Syrian mainly refugees and the prime Minister asked us to step in and lend a hand, we thought: of course, we could use one (i.e. refugee worker). One who would have a vested interest in getting a foothold in the Danish labour market, for our coffee sampling room (roasting coffee samples, etc.), once or twice a week. But no one had an interest. I have to say I got quite upset about it, and deeply disappointed. We even tried to reach out to a different municipality than ours, but we couldn't find participants to hire. It felt like we had to beg to get someone. We tried 5 times. We wanted to contribute to the government's wish but it proved impossible.

Q: So you were responding to a government call?

A: Yes. The prime minister declared that we all have to do our job and urged the community to do their share, stating that it can't just be a government thing and we all have to participate, so if you as an employer have some possibility to get somebody in the door, do so. And we thought: of course, he has a point! We pay our taxes and if I can get at least one guy in the system, then fine! We did however insist on getting someone from Syria, as we believe that they traditionally have high education. And we did state that we expect them to respect some of our societal values (e.g. gender equality) – otherwise we can't accept them.

Q: Did you then publish a vacancy for a position?

A: No, we went through the official channels. That's what we were told to do. We called and they explained that we have to fill a form and answered a few questions relating to some practicalities, for example describe what we plan to pay this person – which is basically ridiculous if you ask me, since they "bring the money in" themselves, they don't basically cost the company anything. Except extra work and administration, but the salary is basically covered by the government – so that is not an issue. We followed up but nothing happened.

Q: Were you open to hiring people from other nationalities?

A: No. We specifically said that we are looking to help that increased amount of people who just came in the country. The point is to help exactly that group of people, because that is the task of the society at this point. We had however a person with a refugee background working for us in the past, for three years. She had a terrible story by which we were all touched, and her wage for the first year was subsidized by the government, so we tried to create a spot for her in our company. We are not presently employing anyone, and we have no intention on actively trying anymore, if someone comes, though, and has the skills and fits the slot, seen from our needs as a company, we will definitely not exclude them because of their background. That is not the case here.

Q: So it has to make business sense for you in order to hire someone?

A: Exactly. And they also have to be able to co-exist with the colleagues and other employees. This cannot be fixed, it has to be addressed – different cultural backgrounds which create conflict.

Q: How would you say your colleagues would react to the recruitment of a refugee? Were they open to it?

A: I think that in a company like ours, with no unskilled workers but rather with well-educated people, this would not be a problem, as they all have an elevated point of view. The fact of the matter is in the end of the day, we are all in the same team. So for us here it was never a problem, having someone with a foreign background.

Q: Would you say there are also benefits to it?

A: To a certain extent; it gives a different angle to things, and that is always a good thing. So yes, I agree. To have a colorful palette is always more fun if you want to make a beautiful painting, isn't it?

Q: Do you also have a CSR policy?

A: I am on the board of Fair Trade, to put it like that. My work-related experiences and the industry we are in, have led me to do so. As a businessman, of course I think that free trade is the only way that makes sense, however the free market is sometimes attacked by some factors inside the market and you should try to do something about it. Every commodity you take -coffee, coconuts, bananas – has two points of reference: the consumer and the producer. All the rest are facilitators that mediate the transaction. For consumers in the western world, small differences in price don't make a difference, but for the producer it makes all the difference. This disparity between these two sides makes me want to help, especially people and suppliers from the third world. For that purpose, I have also been involved with DANIDA. So CSR is something that comes natural to us, because we trade in the third world, most of our clients will have Codes of Conduct that are based on the international standards and they all live up to that and they expect us to do the same and we have to touch it up a notch do make sure we don't get caught in a red corner. But we are anyway into this because we think it is the right thing to do, while many people today do it because it is a necessity – you have to have it. You don't want to be associated with negative press.

Q: Do you consider refugee integration (in Denmark) as part of your social responsibility? Is this again the right thing to do from your perspective?

A: My CSR efforts go mainly towards the South. There are refugees in the countries where our suppliers come from, and we have been asked for example to help Columbian firms to integrate refugees from Venezuela – which is a piece of cake compared to integrating non-western refugees in Europe and Denmark. Our focus is on the South and mainly Fair Trade. Refugee integration in Denmark is not compared to our Fair Trade commitment in terms of our CSR. So refugees is not something that is upfront for us.



Poverty is. And human rights. I do however acknowledge that refugee integration falls under a Danish company's social responsibility. That is also why we tried to do it. I mean, as a business, you are part of the society. You pay taxes and you get benefits out of that – e.g. roads. We are also participants in the society life as such. For business, it is important to help with refugees, but also with apprentices and others, to help enter the market. And we should have an angle when we hire for instance apprentices, in the sense of who do we hire – an ethnic Dane or someone with a different background? We shouldn't rule out people due to the associated challenges that occur with people who don't have the same upbringing as us; tackling these challenges and related occurring issues in the end of the day costs the business money. So people don't want to experiment and end up with "liabilities" instead of contributions. That is why when you lift a societal burden such as integrating foreigners you get certain advantages. But it also initiates a very politically charged debate in the society.

### ***TDC***

B: We are quite active in our CSR; next weekend we are going to the Pride and we are also sponsoring it. It will be a very happy party. One of our principles is diversity and inclusiveness in the workforce.

A: For how long have you been working with the IGU programme?

B: From 2016, ever since the government closed the deal with the labour market partners. From the very beginning: we actually had an agreement with our first IGU student even before they have officially signed the deal in the parliament. We were really among the first. We, with our CEO at that time, had decided that we want to do this no matter what; before they signed it we had a program.

A: How did you hear about it?

B: Well, as a big company you just hear about it, as a big company you have to follow the political debate. We keep an eye on the political setting. And also we have a long tradition of cooperation with the unions, plus we have a very very close collaboration with one of them and we are always talking about things. What is going on, what do we need, is there something we could contribute in or do better. However, we discovered very soon that all the refugees that were supposed to come, didn't. We were having trouble finding candidates for the IGU.

A: How many positions did you have available for the refugees?

B: Well, we planned for 15-20 positions, but at the end I think we filled up only 10 or so.

A: Yes, we read that there has been a spike in 2015, but since then the number of arrivals were falling.

B: I think it was because of the huge wave in 2015, when they tried to make the agreement, but at the end they didn't come. Of course there are more than we employed, but then again we need a minimum of english speaking, and no danish. We use google translate and the managers go to lengths to understand the refugees when they are working with them...

A: Why would you say that you, as a company, are so devoted to the matter?

B: We decide to be devoted every day, in all areas, it is our responsibility. We have a policy that we care for eachother, no matter the grounds. No matter the gender, the country one comes from or whether they speak the language. We don't know what they went through, but we just have to bear in mind that these are our colleagues with a history we can not imagine as a Dane. We have had a CEO before, and also now, who says that we care and it is just what we do. We have a department working on that, and then we have an HR department working on the policies..But it is the CEO, not just the CSR department. The cooperation system in TDC is .....(explains the company structure). Everything starts with the CEO, she and the board of directors take the decision and then it goes down. There is a great focus on people.

A: Did you participate on the creation or design your own curriculum for your IGU pupils?

B: We didn't design our own curriculum. When the refugees come to us, they already have had the introductory integration course and have started the language lessons. What we found out though, was that they were lacking knowledge, maybe not on how to be a colleague but they were not educated on how to be a citizen in Denmark. For example paying bills: in Denmark, you don't get light if you don't pay the bills, the tax system... it is important, since as an IGU you don't have much money, so this knowledge is crucial. We realized and pointed that out, since we have a contact in Kobenhavn municipality and they started up a small education sessions.

A: So more like an everyday life education?

B: Yes, it might seem like small things but it was creating problems also on the job. Because suddenly there is no more money or electricity. It is also very important, because as we already talked about, some of the colleagues come with a history and experiences that we cannot imagine..and most of them have left their family in their homeland, and then you need a strategy to get enough money to help them and bring them here. So for them, understanding how the system works in Denmark is important. Also as an employer, stuff that they should know: that if we say 8 in the morning then it is 8 in the morning, or if you are sick and you can't come in, then you have to call us and let us know.

We have also an internal mentor system in TDC, we decided that back in 2016. We thought that the new colleagues will need a buddy, either a person who has been a refugee himself or herself or just a Dane who is interested in being a buddy. We actually find out that lots of colleagues wanted to be buddies. So all the IGU students that come to TDC get a personal buddy. There have been many volunteers, more than we needed. It makes me so proud, that my colleagues are so nice.

A: Hm, so it is also mirroring some sort of employee interest to contribute ...

B: Yes, it is an employee interest, they volunteer and they are glad that we do it; it is out of interest and caring. Some of our colleagues also came to Denmark as refugees, them or their parents, and they speak the languages that the new people from the IGU speak.....(talking about another colleague who traveled to Middle East and was helped when she needed help and wanted now to repay the favor)....I hear that all our IGUs are very happy with their buddies, that they are helpful.

A: How did the idea of having a buddy system come up?

B: We just talked, we wanted to find out how to best help, thinking “ what would I need, what would help me if I had just arrived?“. Refugees also have a mentor from the municipality though.

*.....talking about the job training....*

One of our IGU colleagues finished and then we hired him. But I also want to say that yes, the 20 weeks needs to be the educational part. Our unions are also very into it, they help them to find the right courses.

A: And why would you say you hired him?

B: Because he was really good, and we had seen that he was trying really hard. We know how hard it can be to get a job, and we had the position. Also, it is not our goal to have them for 2 years and then say “bye bye”; we would like to keep them all. But some stop themselves, because of many things. One was ready for education - what is a really great success - in the danish educational system. Others just wanted an ordinary job and they found it, so we are also happy for that. The salary in IGU is low, the idea is that it's like a training and there is a prospect that after two years it will be more. But in their situation often this prospect isn't enough, so if they manage to find a job which pays more...

*...talking about her experience with a refugee CV.....*

It's just how I am, I love people no matter what. And it was so...i don't even know how to say...to see this CV. Made us all in HR so grateful for our lives. So we tried to look for where the competences were, how can we possibly match the competences to any job.

And then I saw the competences sort of jump up the paper, like: if you have helped your family and friends with computer and stuff way back in Middle East, you might know how to install for TDC. You need to erase what you think you know, and suddenly you see... If you have a job available and you want to employ, you don't have to look for the precise competences, education and background.. And you have to do it if you work with refugees, because people would never get a chance if you were looking at them with the “old glasses”, because you don't get whatever you need for the job. It was a very good experience and realization for us.

A: So to summarize, what would you say were then the main motives for your participation? It sounds like your and your colleagues' personal values played a big role...

B: Well, it's TDC's personal values, or values. I guess I have incorporated them, I am TDC. And just to add, values are one thing.. but we also want new colleagues with lot of different competences and other ways of thinking. Our values are that we care, we care about each other, our colleagues, the environment and the CSR topics and we have a long history with this. It's more than twenty years that we have had an equal corporation group, who is meeting regularly and discussing the equality in the workplace. But all the diversity topics in TDC...it's just part of the daily life. After setting up the IGU, it is no longer a CSR project, it is handled by managers working with them. It's just part of the daily life. One of the things that make it such a success, is that you are very quick in adapt or embed it into the daily life. Plus the history of doing that.

We don't talk very much about it though. I talked with some CSR lady, and she was so surprised how many things we do and don't talk about it. It's just like that, our managers are like that. It's part our DNA. Maybe we are not very good in telling it, but what matters is that we are good at doing it....talking about the IGU scheme in general....I think in general it is very good, and I think initiatives like this are really important. There are parts in it which the politicians could change to make the life easier for the refugees. We adjusted some stuff for us to make it function better or more simple if you like, for example we have just one contact person in the Kobenhavn municipality and she is helping us to find refugees all over eastern Denmark. So we don't have to be in touch with all twenty municipalities. It's so much more efficient for us and also for the candidates to have just one contact person.

A: And have you employed or worked with refugees before and outside the IGU scheme?

B: Yes, we have. But we didn't always know that they are refugees, we just employ people with different backgrounds. But we have other CSR initiatives, supporting young people with foreign background who had troubles putting their feet into the society.

A: In 2015 the refugee crisis was a big topic also in Denmark and triggered a debate about immigration. Did you respond somehow or thought about responding to it?

B: Well, the moment we heard about the IGU we jumped into it, but I am afraid that it is not something we have talked about before. But the moment there was a possibility to cooperate on a solution, we stepped in. So yes, we responded in a way.

**Annex D: Considered companies (Sammen om Integration)**

Company	Municipality	Sector	Contact	Response	Interview
BC Hospitality Group A/S	CPH	Hospitality	yes	yes	no
Tella Consultants	CPH	Consultancy	no	-	-
Needhelp.nu	CPH	cleaning, catering and food services	yes	no	-
QUARTZ	CPH	business consultancy	no	-	-
Riccós Kaffebær	CPH	Multiple Cafebars in CPH	yes	no	-
<b>TDC A/S</b>	<b>CPH</b>	<b>Digital Network provider</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>
Café Riga	CPH	Bar (small)	yes	no	-
<b>Nordisk Film Biografer</b>	<b>CPH</b>	<b>Chain of cinemas</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>
H.C. Andersens Flyttefirma	CPH	Moving company	yes	yes	no
KHRS	CPH	Cleaning and security services	yes	yes	no
KAB	CPH	Accommodation	yes	no	-
<b>FTF-A</b>	<b>CPH</b>	<b>A-kasse</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>
High Q Sportsbar	CPH	Bar	yes	no	-

<b>KOMDIS A/S</b>	<b>CPH</b>	<b>Delivery Services</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>
Better Collective A/S	CPH	Platform developer -	yes	yes	no
SIGNAL ARKITEKTER Aps	CPH	Architects	yes	yes	no
Ledernes Hovedorganisation	CPH	A-kasse	yes	no	-
Restaurant 56o Aps	CPH	Restaurant	yes	yes	no
Vision Service Aps	CPH	Housekeeping services	yes	yes	no
Olsens Facility A/S	Hvidorve/Glostrup	Car washing	yes	yes	no
Kvalitel Aps	Frederiksberg	Sales services	yes	yes	no
Zealand Pharma	Glostrup	Pharmaceuticals	yes	yes	no
K.E.H FM ApS	Glostrup	House-repair services	yes	yes	no
<b>Berendsen Textil A/S</b>	<b>Gladsaxe</b>	<b>Textile services</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>
ADAM	Hvidorve	moving company	yes	yes	no
Schulze plus Grassov ApS	Frederiksberg	architects	yes	no	-
UlykkesPatientForeningen	Rodovre	Care centre	yes	yes	no

Anders Andersen's Rengøring	Hoje Taastrup	cleaning	yes	no	-
Jowis Industrilakering A/S	Hvidovre		yes	no	-
NAF Trading A/S	Alberstlund	coffee cacao	yes	yes	yes
Keolis A/S	Glostrup	bus company	yes	yes	no
Arriva /UC plus	Glostrup	transportation company	yes	yes	no
<b>Forenede Service A/S</b>	<b>Gladsaxe</b>	<b>Cleaning services</b>	<b>yes</b>	<b>yes</b>	<b>yes</b>
CRH Concrete A/S	Roskilde	construction	yes	no	-
NCC	Gladsaxe	construction	yes	yes	no
Omsorgscentret Hjortespring	Herlev	Care centre	yes	no	-
ATP	Hillerød	Pension fund	yes	no	-



## Annex E: Coding Scheme

Coding scheme						
Theme	Category	Definition	Subcategory	Definition	Example of Code	Coding rules
<b>The IGU as CSR (SQ1)</b>						
	IGU as a CSR activity		Response to crisis	The European refugee crisis of 2015 catalysed the firm's mobilization to hire refugees	"The emergency generated in us a will to help"	Under here we code information revealing that the company responded to the sudden appearance of increased societal needs in relation to an event of an emergent character.
			Refugee assistance	Refugees are identified as a target group for CSR activities	"We want to help the refugees"	In here we code information that point to the fact that a firm's intention is to help refugees per se.
			Participation in ALMP	IGU is perceived as an ALMP activity that promotes and contributes to the	"It is our responsibility to provide access for all"	In here we code data that confirm that Danish companies participate in the IGU because it is a labour market initiative.

				establishment of an inclusive labour market		
<b>How does the CSR correspond to the notion of Common Good? (SQ2)</b>						
	Common Good	Aspects of a firm's perception regarding its social responsibility	Society	The firm acknowledges its embeddedness in the wider society it operates in	"we are part of the Danish society"	In here information will be coded that show that the firm realizes its interaction and interdependency with its environment and perceives itself as embedded in the society as envisaged by the common good approach
			Community	The firm is perceived as a "lesser" society formed by its members, forged by work	"we care for each other"	In here information will be that reveal that the company has a strong focus to its people. Expressions of communitarian nature of the firm
			Human rights	The firm is characterized by a core respect for the	"they have a right to decent living conditions"	In here expressions will be coded that show respect for human rights such as the right to work

				inalienable rights of the person		
			Social well-being and development	Development of individual capacities is inextricably linked to the harmonious flourishing of the community as a whole and vice versa.	“we can only move forward together”	In here we data will be coded that show the respondents understand that helping individuals flourish is in fact helping the Danish society flourish
			Solidarity	The expression of the general obligation to strive for the community’s common good as much as possible.	“we wanted to help”	In here expressions will be coded of solidarity and willingness to help a fellow human.
			Priority	The firm establishes an order in the exercise of its responsibilities in relation to principles	“the good of the society supersedes my individual interests”	In here data will coded indicating that the firm prioritizes its responsibilities and observes the common good over the particular goods.

				related to the common good.		
<b>The role of CSR as a motivational factor (SQ3)</b>						
	Level of motivation	The extent or length to which a person is motivated to participate in the IGU scheme, reflected in their actions conducted in order to participate	High	The company is highly motivated to participate and go to great lengths in order to sign up for the scheme	“followed up” “tried many times”	Under this subcategory will be coded information showing that the company was the one taking initiative when signing up and at the same time actively tried to find applicants or engaged with the municipality
			Medium	The company is not highly motivated to participate, but still shows initiative	“contacted municipality”	Here will be coded information showing that the company approached the municipality to sign up but did not do any other action.
			Low	The company is rather passive in their efforts to participate, not showing initiative	“municipality contacted company”	Here will be coded information if the company was approached by the municipality (as opposed to an action of reaching out); any subsequent action is not considered

	Motivation	A reason for participation in IGU-Scheme	CSR	The company participated to take on their social responsibility, which is understood from ethical perspective as the “right thing to do”, ie. pursuing the common good	“wanted to help” “social responsibility”	Here will be coded when the interviewee expresses themselves as joining the program because they see it as their social responsibility or do refer to the elements of CD to be a reason for deciding to participate ie. respect for human rights, social well-being or/and solidarity
			Recruitment	The company participated in the IGU in order to cover its recruitment needs	“needed people”	Here will be coded information from the interview containing references to human resources as a reason and the use of IGU as a recruitment channel
			Other	The company participated for different reasons than CSR or recruitment		Here will be coded expressions of different motivations for participation than those falling other the “CSR” or “Recruitment” sub-categories

	Commitment to IGU	The strength of the commitment to their participation in IGU scheme understood by their active or passive engagement	Active	The company is being engaging beyond the necessary activities	“designed own educational programme”	Here will be coded information on efforts and activities that company performed for their IGU student or another activity in relation to the scheme
			Passive	The company performs only tasks necessary for its participation in the programme (ie. provides job and frees the IGU-student 20 weeks to take part in the education outside of the facility)	“took only offered courses”	Here will be coded if the company did not undertook extra activities or showed additional initiative within the programme
	Previous experience	The company has experience outside of the IGU-Scheme with refugee	Refugees	The company did previously express concern for the refugee topic	“created an opening for a refugee”	Here will be coded information about previous experience with activities directed at helping refugees, including offering employment or other expressions of activities

		aid or integration of refugees or other disadvantage groups into the labour market				addressing the concern for refugee situation
			Labour market	The company has previous experience with assisting groups from the fringe of the labour market	“hiring through social activities”	Here will be coded information on company’s social activities, described by the interviewee, designed or aimed to help with the integration into the labour market of other groups than refugees.



## Annex F: Coding Sheets

Coding Sheet: NAF Trading				
Theme	Category	Subcategory	Coding unit	Note
The IGU as CSR (SQ1)				
	IGU as social responsibility	Response to a crisis	"In 2015 we had a large influx of Syrian mainly refugees and the prime Minister asked us to step in and lend a hand, we thought: of course, we could use one "	
			"The prime minister declared that we all have to do our job and urged the community to do their share, stating that it can't just be a government thing and we all have to participate, so if you as an employer have some possibility to get somebody in the door, do so. And we thought: of course, he has a point! We pay our taxes and if I can get at least one guy in the system, then fine!"	
			"The point is to help exactly that group of people, because that is the task of the society at this point."	
		Refugee assistance	"So refugees is not something that is upfront for us. Poverty is. And human rights. I do however acknowledge that refugee integration falls under a Danish company's social responsibility."	



		Participation in ALMP	"For business, it is important to help with refugees, but also with apprentices and others, to help enter the market."	
			“if someone comes, though, and has the skills and fits the slot, seen from our needs as a company, we will definitely not exclude them because of their background.”	
How the CSR corresponds to the notion of Common Good (SQ2)				
	Common Good	Society	“as a business, you are part of the society. You pay taxes and you get benefits out of that – e.g. roads. We are also participants in the society life as such.”  “The prime minister declared that we all have to do our job and urged the community to do their share, stating that it can’t just be a government thing and we all have to participate, so if you as an employer have some possibility to get somebody in the door, do so. And we thought: of course, he has a point!”	
		Community	“in the end of the day, we are all in the same team.”	
		Human rights	“We shouldn’t rule out people due to the associated challenges that occur with people who don’t have the same upbringing as us;”	
		Social well-being and development	“For business, it is important to help with refugees, but also with apprentices and others, to help enter the market.”	

		Solidarity	“We had however a person with a refugee background working for us in the past, for three years. She had a terrible story by which we were all touched”	
		Priority	“if someone comes, though, and has the skills and fits the slot, seen from our needs as a company”	
The role of CSR as a motivational factor (SQ3)				
	Level of motivation	High	“We even tried to reach out to a different municipality than ours, but we couldn’t find participants to hire. It felt like we had to beg to get someone. We tried 5 times. We wanted to contribute to the government’s wish but it proved impossible.”  “we went through the official channels. That’s what we were told to do. We called and they explained that we have to fill a form and answered a few questions relating to some practicalities”  “We followed up but nothing happened.”	“Tried multiple times”  “Reached out”  “Followed up”
		Medium		-
		Low		-

	Motivation	CSR	<p>“We pay our taxes and if I can get at least one guy in the system, then fine”</p> <p>“I do however acknowledge that refugee integration falls under a Danish company’s social responsibility. That is also why we tried to do it..”</p> <p>“The point is to help exactly that group of people, because that is the task of the society at this point.”</p>	<p>“Contribute to the society”</p> <p>“Social responsibility”</p> <p>“Task of the society”</p>
		Recruitment	-	
		Other	<p>“The prime minister declared that we all have to do our job and urged the community to do their share, stating that it can’t just be a government thing and we all have to participate, so if you as an employer have some possibility to get somebody in the door, do so”</p>	“Government call”
			“the prime Minister asked us to step in and lend a hand”	
	Commitment to IGU	Active	<p>“the prime Minister asked us to step in and lend a hand, we thought: of course, we could use one (i.e. refugee worker). One who would have a vested interest in getting a foothold in the Danish labour market, for our coffee sampling room (roasting coffee samples, etc.), once or twice a week”</p>	“Created a position”
		Passive		

	Previous experience	Refugees	“We had however a person with a refugee background working for us in the past, for three years. She had a terrible story by which we were all touched, and her wage for the first year was subsidized by the government, so we tried to create a spot for her in our company.”	
		ALMP		

Coding Sheet: Berendsen				
Theme	Category	Subcategory	Coding unit	Code
The IGU as CSR (SQ1)				
	IGU as social responsibility	Response to a crisis	"I see it as a part of our social responsibility."	
		Refugee assistance	"we feel it worthwhile to assist refugees to get on board in the Danish society and the Danish labour market."	
		Participation in ALMP	"we have a very stringent and well formulated CSR policy in Berendsen, and we would like to “walk the talk” there...", "I want to show my colleagues that it is ok to have multi-cultural colleagues working."	
How the CSR corresponds to the notion of Common Good (SQ2)				

	Common Good	Society	“I see it as a part of our social responsibility, because we are part of the society.”	
			“engaging in CSR activities is part of our identity as a company”	
		Community	“We wish to do the right thing; it is part of our identity as a company”	
		Human rights	“I want to show my colleagues that it is ok to have multi-cultural colleagues working.”	
		Social well-being and development		
		Solidarity	“do on to others as you would like others to do on to you”	
			"You want to help others who are in a disadvantaged position? A: Exactly. It is the right thing to do"	
		Priority	"we have a very stringent and well formulated CSR policy in Berendsen”	
The role of CSR as a motivational factor (SQ3)				
	Level of motivation	High		
		Medium	“We have a very open dialogue with our Union and there was a meeting that they presented the IGU, and afterwards I asked them to elaborate on it by sending me a brochure, which they did, and then we had additional meetings... That is how it was set in motion.”	“informed himself”

		Low		
	Motivation	CSR	<p>“we feel it worthwhile to assist refugees to get on board in the Danish society and the Danish labour market.”</p> <p>“I see it as a part of our social responsibility, because we are part of the society.”</p> <p>“As they say in the Bible, the way I see it - my personal doctrine - is “do on to others as you would like others to do on to you”.</p> <p>“it is part of our identity as a company”</p>	<p>“want to help”</p> <p>“social responsibility”</p> <p>“personal values”</p> <p>“corporate values”</p>
			<p>“So you see it as a matter of solidarity towards others, you want to help others who are in a disadvantaged position? A: Exactly. It is the right thing to do.”</p>	<p>“right thing to do”</p>
		Recruitment	-	
		Other	<p>“....plus there are economic benefits to participating in such schemes through government funding”</p>	<p>“cost efficiency”</p>
			<p>“Now we have two Somali guys working for us as regular employees, they are doing an excellent job – and that is also why we thought, two years ago, that for many many reasons including this one, that it would be worth our while to participate in the IGU.”</p>	<p>“positive previous experience”</p>
		Active	-	

	Commitment to IGU	Passive	-	
	Previous experience	Refugees	“Internships plus courses for refugees “	
		ALMP	“helping disadvantaged women “	

Coding Sheet: TDC				
Theme	Category	Subcategory	Coding unit	Note
<b>The IGU as CSR (SQ1)</b>				
	IGU as social responsibility	Response to a crisis	<p>"What is going on, what do we need, is there something we could contribute in. We feel that we have the responsibility, to help. However, we discovered very soon that all the refugees that were supposed to come, didn't. We were having trouble to find candidates for the IGU."</p>	
			<p>"From 2016, ever since the government closed the deal with labour market partners. From the very beginning, actually we had an agreement with our first IGU student even before they have officially signed the deal in the parliament. We were really among the first. We, with our CEO at that time, have decided that we want to do this no matter what, before they signed it we had a program."</p>	

			" Well, we planned for 15-20 positions, but at the end I think we filled up only 10 or so." "After setting up the IGU, it is no longer a CSR project, it is handled by managers working with them. It's just part of the daily life. "	
		Refugee assistance	"the moment we heard about the IGU we jumped into it, but I am afraid that it is not something we have talked about before."	
		Participation in ALMP	"One of our principles is diversity and inclusiveness in the workforce."  "We have a department working on that, and then we have a HR department working on the policies. But it is the CEO, not just the CSR department." "But we have other CSR initiatives, supporting young people with foreign background who had troubles to put their feet into the society.”	“inclusion”  “access”
How the CSR corresponds to the notion of Common Good (SQ2)				
	Common Good	Society	“as a big company you have to follow the political debate. We keep an eye on the political setting. And also we have a long tradition with cooperation with the unions plus we have a very very close collaboration with one of them and we are always talking about things.”	



		Community	“TDC’s personal values, or values. I guess I have incorporated them, I am TDC.”	
		Human rights	<p>“We have a policy that we care for each other, no matter the grounds”</p> <p>“One of our principles is diversity and inclusiveness in the workforce.”</p>	
		Social well-being and development	“What is going on, what do we need, is there something we could contribute in or do better.”	
		Solidarity	<p>“We don't know what they went through, but we just have to bear in mind that these are our colleagues”</p> <p>“we wanted to find out how to best help, thinking “what could i need, what would help me if I just arrived ?”</p> <p>“We know how hard it can be to get a job, and we had the position. Also, it is not our goal to have them for 2 years and then say bye bye, we would like to keep them all.”</p> <p>“What we found out though, was that they were lacking knowledge, maybe not on how to be a colleague but they were not educated on how to be a citizen in Denmark. For example, paying bills, in Denmark you don't get light if you don't pay the bills, the tax system...it is important, since as an IGU you don't have much</p>	

			money, so this knowledge is crucial. We realized that pointed that out, since we have a contact in Kobenhavn municipality and they started up a small education sessions.”	
		Priority	-	
The role of CSR as a motivational factor (SQ3)				
	Level of motivation	High	“From 2016, ever since the government closed the deal with labour market partners. From the very beginning, actually we had an agreement with our first IGU student even before they have officially signed the deal in the parliament.”	“first to sing in”
			“CEO at that time, have decided that we want to do this no matter what, before they signed it we had a program.”	
		Medium		
		Low		
	Motivation	CSR	“it is an employee interest, they volunteer, and they are glad that we do it; it is out of interest and caring.	“employee interest”
			what would you say were then the main motives for your participation?... TDC’s personal values, or values. I guess I have incorporated them, I am TDC.”	“personal values”
			“We decide to be devoted every day, in all areas, it is our responsibility.” “We have a policy that we care for each other, no	“corporate culture”

			<p>matter the grounds. No matter the gender, the country one comes from or whether they speak the language. We don't know what they went through, but we just have to bear in mind that these are our colleagues with a history we cannot imagine as a Dane. We have had a CEO before, and also now which says that we care, and it is just what we do.”</p> <p>“Our values are that we care, we care about each other, our colleagues, the environment and the CSR topics and we have a long history with this”</p>	
		Recruitment	-	
		Other	-	
		Active	“ we planned for 15-20 positions,”	

	Commitment to IGU	<p>“We have also internal mentor system in TDC, we decided that back in 2016. We thought that the new colleagues will need a buddy, either a person who has been refugee him or herself or just a Dane who is interested in being a buddy. We actually find out lot of colleagues who wanted to be buddies. So all the iGU students that come to TDC get a personal buddy. There has been many volunteers, more than we needed.”</p> <p>“We use google translate and the managers go to lengths to understand the refugees when they are working with them.”</p> <p>“What we found out though, was that they were lacking knowledge, maybe not on how to be a colleague but they were not educated on how to be a citizen in Denmark. For example paying bills, in Denmark you don't get light if you don't pay the bills, the tax system...it is important, since as an IGU you don't have much money, so this knowledge is crucial. We realized that pointed that out, since we have a contact in Kobenhavn municipality and they started up a small education sessions.”</p>	
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			“it is not our goal to have them for 2 years and then say bye bye, we would like to keep them all.”	
		Passive		
	Previous experience	Refugees	-	
		ALMP	“But we have other CSR initiatives, supporting young people with foreign background who had troubles to put their feet into the society.”	

Coding Sheet: Forenede				
Theme	Category	Subcategory	Coding unit	Note
<b>The IGU as CSR (SQ1</b>				
	IGU as social responsibility	Response to a crisis	-	

		Refugee assistance	"(Businesses) should respond only to the extent that they can." "It is more to show that we want to do something and to also to show other companies is here supporting their initiative" "it is definitely responding to the government policy and initiative on refugees."		
		Participation in ALMP	" It is something that is part of the company DNA and always have been, to take foreign employees and integrate them in the company as well as in Denmark "		
			" we do a lot of recruiting through social activities and this was social activity, because it was through the job centre but it was also to involve the danish teaching"		
				"For the founder it was nothing special about that, he knew that it is a job where many different people can work from different social layers." "as a ground rule it is because we work with people for people"	
				"We have it indirectly in our CSR report, under diversity and hiring different people. Not with goals or anything, but it should be there."	
How the CSR corresponds to the notion of Common Good (SQ2)					

	Common Good	Society	“The CSR is a relatively new department, we always did it but it’s new to show the world that we do it. For the founder it was nothing special about that, he knew that it is a job where many different people can work from different social layers but is has never been a part of the marketing.”	
		Community	“part of the company DNA and always have been” “much part of the company's DNA over many years. I think it is needed to adopt such a philosophy because Denmark gets more and more people from other countries,”	
		Human rights	“we do it for the person...” “we work with people for people”	
		Social well-being and development		
		Solidarity	“show our stand and also to inspire other people to follow”	“promoting solidarity”

			<p>“We did the Sammen om Integration, and also the IGU, to support the initiative, show our stand and also to inspire other people to follow through as well and to help the refugees.”</p>	
		Priority	<p>“So we tried to recruit, teach them Danish, but we also got the funding. It fits our philosophy but it also makes sense for us from the business perspective.”</p>	
			<p>“we do it because it is part of our DNA, we have always done it and if we can get some money while doing it, but as a ground rule it is because we work with people for people and we have always been working with the municipalities and integration”</p>	
			<p>“There is always a bottom line and they wouldn't do it if they had to report that they cannot keep up with the budget or something like that”</p>	
<b>The role of CSR as a motivational factor (SQ3)</b>				
		High		



	Level of motivation			
		Medium		
		Low	“we had more contact persons asking if we want somebody for our area and they have different departments for young people with”	“contacted”
	Motivation	CSR	“It is something that is part of the company DNA and always have been, to take foreign employees and integrate them in the company as well as in Denmark so it seemed natural for us to join IGU and try to be more specialized in our efforts”	“corporate culture”
			“It is more doing for doing it”	“doing it for doing it”
			“You said that it was your personal initiative, what about the CSR department ? What drove you to that ? A:My personal values, and values that I’ve been raised within the company.”	“personal values”
			“We did the Sammen om Integration, and also the IGU, to support the initiative, show our stand and also to inspire other people to follow through as well and to help the refugees.”	

		Recruitment	<p>“So we do a lot of recruiting through social activities and this was social activity, because it was through the job centre but it was also to involve the Danish teaching”</p> <p>“So it was like win-win-win. So we tried to recruit, teach them danish,”</p>	
		Other	<p>“but we also got the funding. It fits our philosophy but it also make sense for us from the business perspective. We mainly do, also the Sammen om Integration, because it fits our philosophy and it is not a project where we have to pay a lot of upfront” leaders</p>	“cost efficiency”
			<p>“there is always the bottom line and they wouldn't do it if they had to report that they cannot keep up with the budget or something like that.”</p>	
	Commitment to IGU	Active		
		Passive	<p>“we have used their training, we had to use the official one. The official courses for the AMU and FVO, the company's homemade courses are not approved so it has to be from a list of approved</p>	“no additional activities “

			courses by the initiative, in Danish language or in vocational education. It has to be one of the courses which are in the list of positive courses you can choose from, and we do that for all our employees so this part was quite easy, to get the courses. It's just hard to get the people who want to do the IGU, because the salary is like for apprentices or students.”	
	Previous experience	Refugees	“But we have also made some integration projects by ourselves with SIRI. We got some funding. It is not really related to the IGU but we had lots of refugees from different municipalities going to one location to clean for 13 weeks, they were in part-time school and part-time working in the Jobcentre .”	
		ALMP	“we do a lot of recruiting through social activities”	