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International Business School

Employees' Participation in a Company's CSR

How do formal and informal cultural systems affect employees' participation in a company's CSR activities?

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Abstract

Purpose: This paper aims to investigate how formal and informal cultural systems within an organization, affect the CSR related actions employees are taking at their workplace on a daily basis. The purpose is to explore how the systems affect employees' participation in a company's CSR.

Problem: There is a need for improvements in CSR activities. This improvement could be carried out by creating deeper employee engagement in CRS development and implementation. Gaps between externally communicated CSR and internally implemented CSR exists. Researchers have emphasized the importance of culture as a significant factor for successful CSR as well that many organizations are struggling with the integration of sustainability into the cultures and climates.

Method: The study is conducted through qualitative research and a case study method. The case study consisted of semi-structured interviews, the sample consisted of seven employees. The research in this thesis was conducted through an inductive approach.

Findings: Findings show that the formal cultural systems affected actions related to only one of the CSR aims of the company. The informal cultural systems did not affect employees to take specific actions but rather their mindset. Moreover, findings suggest that employees took CSR related actions without being fully aware of the company's CSR. The findings also indicated a low awareness of formal documents and identified factors beyond formal and informal systems that drove and hindered employees to take CSR related actions.

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Tilda Aderum

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Glossary

Under this section two terms that will occur in the findings are presented to the reader.

Amalgam

Amalgam is an alloy of mercury combined with another metal e.g., silver used in dentistry (Schaschke, 2014).

Mercury

Mercury (Hg) is a chemical element and liquid metal of group 12 in the periodic table (Britannica Academic, 2018).

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1 Background

The risks that companies take to gain rewards are not only risks for the company but also risks to the society. Already in 1776 when Adam Smith was writing the *“The Wealth of Nations”* the concern about companies’ externalities on society was brought up as major issue (Collier and Esteban, 2007). During the last decade companies have been facing growing pressure to address social and environmental issues (Baldo, 2013). The need for corporate social responsibility (CSR) has increased (Collier and Esteban, 2007). CSR could be defined as *“A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis”* (Dahlsrud, 2008). CSR includes different areas, a study by Ashridge Centre for Business and Society, 2005 identified seven areas of CSR; leadership, vision and values, marketplace activities, workforce activities, supply chain activities, stakeholder engagement, community activities and environmental activities (Blowfield and Murray, 2008).

When companies are working with CSR, they are not only benefiting the society but also the company itself. Organizational benefits of working with CSR includes increased financial performance (Orlitzky 2005; Orlitzky, Schmidt and Rynes 2003; Porter and Kramer 1999, 2002; Smith 1994, 2003; Waddock and Graves 1997), competitive advantage (Branco and Rodrigues 2006; McWilliams, Siegel and Wright, 2006) and corporate reputation (Fombrun, Gardberg and Barnett 2000). Furthermore, CSR is important for brand reputation, studies by MIT Sloan Management Review and BCG (2009, 2011) showed that an improved company brand or brand image was the greatest benefit for acting sustainable (Visser, 2014). Likewise, *‘Brand, trust and reputation’* are cited by 72% of CEO as the main factor to act sustainable (Visser, 2014). Visser, (2014) brings up the case of defensive CSR and the modern age of greed, the author emphasizes a gap between PR messages and real-life practices. It is important that CSR is not just an add on and actually integrated in the organisation (Visser, 2014). When talking about integration, according to Collier and Esteban (2007) employees carry the main burden of implementing ethical behaviour in the company in the daily work life and should therefore be a key stakeholder group in CSR practices. Collier and Esteban (2007) suggest that the degree of motivation and commitment is a determiner of how employees will respond to the CSR-practices. Employee’s motivation and commitment towards a company's CSR are dependent on the employee’s perceptions of the company as well as organisational contextual factors within the company including culture.

Another significant aspect regarding employee's participation in CSR is stated by Klimkiewicz and Oltra (2017) who suggest that the gap between external communication and internal implementation might discourage job seekers, especially the millennials. The number of employees demonstrating the importance of working for a company perceived as good is growing (Glavas, 2012) Moreover, a lot of studies have shown a relationship between CSR and employee engagement in organisations (Wrzesniewski, Dutton and Debebe 2003).

Moreover, employee's participation in CSR implies positive outcomes for employees that could further lead to organisational benefits. One of the outcomes includes finding meaning in work (Wrzesniewski et al. 2003). Employees will find CSR work meaningful since it is an opportunity to serve a higher purpose (Glavas and Kelley, 2014). By finding meaning employees feel their contribution to a greater good (Rosso, Dekas, Wrzesniewski, 2010). In addition, Grant, Dutton and Rosso, (2008) found that contributing to a greater good improves employee's own self-concept which results in a greater organizational identification. Other positive outcomes refer to improved employee relations (Glavas & Piderit, 2009), employee creative involvement (Glavas & Piderit, 2009) and employee retention (Jones, 2010).

2 Problem Statement

There has been a major increase in CSR research focusing on employees since the start of the 21st century (Jones, Newman, Shao and Cooke, 2018). Also, El Akremi, Gond, Swaen, De Roeck, & Igalens, (2015); Morgeson, Aguinis, Waldman, and Siegel, (2013); Rupp, (2011) state that studies concerning CSR in human resource management and organization behaviour has expanded rapidly. As brought forward in the background section, the reviewed literature regarding CSR and employees suggests that there are gaps between externally communicated CSR and internally implemented CSR. In 1994, Post and Altman stated the importance of aligning mission statements with embedded sustainable values. Collier and Esteban (2007) state that there has been a growth in the use codes of conduct for measuring employee behaviour. However, it seems to be a gap between to what extent these stated values are used in organizational practice. Even if having CSR strategies, such as working sustainable that could lead to financial rewards and meeting pressures from society, many organizations are struggling with the integration of sustainability into the cultures and climates (Epstein and Buhovac, 2010). Authors in previous literature have among other themes emphasized the importance of culture as a significant factor of successful CSR implementation (Zur and Evans, 2008; James, 2013; Ülle Übius and Ruth Alas, 2009). Several authors have been investigating "CSR culture" as an important aspect of working

sustainable within a company (Calabrese, Costa, Menichini, Rosati and Sanfelice, 2013; Duarte 2010; D'Aprile and Mannarini 2012; Maon, Lindgren and Swaen 2010; Jaakson, Vadi and Tamm, 2009; Barker, Ingersoll and Teal, 2014).

Chen and Hung-Baesecke (2014) state that there is a need for improvements in CSR activities. This improvement could be carried out by creating deeper employee engagement in CSR development and implementation. Looking at the findings in the literature, there is a need and value in investigating the role of culture in the implementation of CSR. It could therefore be beneficial to explore the role of culture in relation to CSR in depth. Treviño and Nelson (2011) bring forward how an ethical culture is created through a *multisystem framework*, consisting of formal and informal cultural systems. The framework creates an opportunity to investigate how the formal and informal cultural systems are affecting employee's actions towards CSR since it provides a base structure of systems that creates a culture.

3 Purpose

The purpose of this study is to extend the literature focusing on the role of culture in employee participation in a company's CSR. Collier and Esteban (2007) suggest that culture is one of the six contextual factors that will affect engagement and commitment towards CSR goals. The research of culture's influence on CSR related actions at work, lead further to the work of Treviño and Nelson, (2011). In this thesis, the framework of formal and informal cultural systems will be applied to investigate how the systems affect employees' participation in CSR activities. By investigating what CSR related actions employees are taking at their workplace and how these actions derive from the formal and informal cultural systems the aim is to gain a deeper understanding of how employees are participating in a company's CSR on a daily basis in their work place. The research will be conducted through a case study within one company.

3.1 Research Question

How do formal and informal cultural systems affect employees' participation in a company's CSR?

3.2 Delimitations

Due to the constraints of time and length of the thesis, the study was limited to one case company, Praktikertjänst AB (PTJ). Furthermore, the study is delimited to one of the dental clinics operating under PTJ and seven employees working at the clinic. The case selection process and sampling methods will be discussed in the methodology part of the thesis. Because of constraints

it was decided to investigate culture which is one of many factors that can affect employee participation in CSR activities. In order to gain deeper knowledge about organizational culture, the study was delimited to formal and informal cultural systems. The formal systems are delimited to the content of company's CSR. Moreover, the company's CSR work has not been researched in its fullness, it was delimited on one of the focus areas concerning responsibility towards society and specifically the environment.

4 Theoretical Framework

4.1 CSR

In the 1960s, responsibilities beyond companies' primary responsibilities of creating financial return for their investors became significant (Carroll, 1991). In 1960 Keith Davis brought up responsibilities that partially goes beyond the firm's economic interest or technical development (as cited in Carroll, 1991). In 1971, the three-circle model was developed by the Committee for Economic development. It consists of three circles; the inner circle represents the responsibility of economic growth, the middle circle propose that economic activities should consider social values and the outer circle represents business responsibilities regarding improving the social environment, (Carroll, 1991). In 1991 Carroll developed the pyramid of corporate social responsibility. The total CSR will constitute of four kinds of social responsibilities: economic, legal, ethical and philanthropic. Another way to look at CSR is the triple bottom line, which implies that corporations should deliver economic prosperity, environmental quality and social equity Elkington (1997; as cited in Henriques and Richardson, 2007).

There has been some criticism of CSR in literature in the recent years. Visser brings up the failure of CSR in his book "*CSR 2.0*" (2014). The failure of CSR is based on that CSR should result in improving our communities and ecosystems. At a macro level, this has not been the case and therefore the author describes it as CSR have failed. Visser (2014) is talking about how we should move from 'CSR 1.0' to 'CSR 2.0', by asking questions such as, "*does the company's products and services really improve our quality of life?*". Within CSR 2.0, five new principles are adopted; creativity, scalability, responsiveness, glocality, and circularity. The principles should be deeply embedded into an "organisation's management DNA" (Visser, 2014). Creativity refers to looking beyond codes and standards and focusing on solving sustainability challenges. Scalability means moving beyond things such as Fairtrade and eco-labelling "where only sustainable & responsible options are offered for entire product or service lines". Responsiveness should be focused on stakeholder feedback and not "shareholder-driven" CSR approaches like charity donations & promotional campaigns". Glocality implies moving beyond "think global, act

local' and to work with dual strategies such as climate change and malaria prevention. Circularity means that CSR should focus on 'cradle to cradle' rather than 'end of pipe'. For companies this means having a goal of zero waste and toxics and 100% renewable resources (Visser, 2014). The CSR 2.0 brings an interesting view to CSR literature but in the context of this thesis it will not be selected as the definition for CSR.

After reading the review "*How corporate social responsibility is defined: an analysis of 37 definitions*" by Dahlsrud (2008), it was decided to use the definition by Commission of the European Communities which defines CSR as "*A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis*". This definition was most frequently used within the reviewed literature. Furthermore, the definitions involve both social and environmental concerns which is applicable for this study.

4.2 Stakeholders Theory

Organizations have different stakeholders and stakeholder groups. Stakeholders refer to those individuals or groups that organizations need to exist (Crane and Matten, 2016). In this thesis the definition of Freeman, (1984) (as cited in Crane and Matten, 2016). will be used, the author defines a stakeholder as a group or individual that will affect or be affected by the actions of the organisation. It is a suitable definition for this thesis when discussing how the organisation will be affected by the employees.

Stakeholders can be categorized into three groups; *organizational*, *economic* and *societal* stakeholders. *Organizational stakeholders* are internal individuals and groups in the organisation including employees, managers and directors. These individual and groups constitute the organization. Organizational stakeholders should be considered a primary stakeholder group, they are directly involved in the production of products and services. *Economic stakeholders* are external to the organisation and refer to customers, competitors, shareholders and suppliers. Interactions between external stakeholders and the firms are primarily driven by economic factors. The last stakeholder group, *the societal stakeholders* refers to communities, government, regulators and for media. Societal stakeholder constitutes a broader business and social environment (Chandler, 2017). Individuals and groups usually have a primary stakeholder group to which they belong. However, individuals and groups could be a part of multiple stakeholder groups simultaneously. To illustrate, an employee who is an internal stakeholder could at the same time be a customer of the firm and a member of the external society which is affected by the organization and therefore also an external stakeholder. Furthermore, organizations could use the

stakeholder perspective to respond the demands of different stakeholders (Chandler, 2017). Different stakeholders can have different levels of power of the organization and will be affected differently. It is also essential to understand that stakeholders have their own stakeholders. This assumption creates a network model, a theory by Rowley (1997) for instance, your supplier's suppliers are becoming important as well. For this reason, companies could have obligations to many different stakeholder groups that are affected by their activities (as cited in Crane and Matten, 2016).

4.3 Employees as Key Stakeholders of CSR-Strategies

As mentioned above, organizational stakeholders should be a primary group considered by the organization. Mitchell, Agle and Wood, (1997) mention employee power, legitimacy and urgency as reasons to prioritize them as important stakeholders. Regarding CSR strategies, employees represent CSR activities externally since other stakeholders see them as a credible information source about an organization's true CSR activities. Similar findings are found by Uusi- Rauva, C. and Nurkka, J. (2010) who suggests that employees enhance the company's reputation and can act as active CSR communicators. Companies will fail to convince external stakeholders about the genuineness of organization's CSR policies unless they can demonstrate a consistent achievement of desired social, environmental and ethical outcomes. In addition, not only are employees communicators of the organizations CSR but also the ones who carry the main burden of implementing ethical behaviour in the company in the daily work life and should therefore be a key stakeholder group in CSR issues (Collier and Esteban, 2007). Chen and Hung-Baesecke (2014) suggest that when employers enables the employees to be active in the CSR programs the CSR programs become the most effective. For instance, an CSR aim of energy consumption reduction could be achieved by employee's behaviour in energy efficiency. Therefore, the understanding how CSR affects attitudes and behaviours is essential for linking CSR programs with successful business performance (Knox and Maklan, 2004).

4.4 Motivation and Commitment

Employees must be motivated to engage in CSR and must be committed to work for the goals the organizations have about being socially responsible (Collier and Esteban, 2007). The integration of commitment and motivation theories provides a better understanding of workplace behaviour. Commitment and motivation have similarities, *both are energizing forces with implications for behaviour*" (Meyer, Becker, & Vandenberghe, 2004).

Pinder 1998 describes motivation "*as a set of energizing forces*" (as cited in Meyer, Becker, & Vandenberghe, 2004). The force of motivation induces actions in employees. Accordingly, to

deliver on CSR requirements, employees first need to be motivated to do take an action (Collier and Esteban, 2007). Questions such as “*why I am doing this?*”, “*what I am trying to achieve?*” “guides to the action taken (Collier and Esteban, 2007). Goal setting is a central part of the motivation and is creates it. All purposefully motivated behaviour is goal-oriented, the case is the same whether the goals are self-generated or assigned by other people. Motivation is related to cases that have relatively trivial and short term-implications, such as turning off the TV (Meyer, et, al, 2004).

Commitment comes after motivation, it reinforces and embeds it (Collier and Esteban, 2007). Meyer and Hersovitch (2001) describes commitment “*as a force that binds an individual to a course of action*” (p. 301; as cited in Gagné, 2014). Commitment is a component of motivation (Meyer et, al., 2004). Motivation is thus a broader concept, commitment is one among a set of energizing forces that contributes to motivated behaviour. In contrast to motivation, commitment generally refers to actions and decision that have relatively long-term implications, such as commitment to marriage. Furthermore, persistence in an action could be led by motivation and commitment can be served as a powerful source of motivation, (Brickman, 1987; Scholl, 1991; as cited in Meyer et, al., 2004).

Several authors argue that commitment can take different forms (Meyer et, al., 2004). Gagné, (2014) present two ways to distinguish commitment; commitment to the organization and commitment to the tasks. For instance, an individual could be bound to an organization through commitment and therefore be less likely to leave (Becker, 1960; Mowday et al, 1982 and Winer, 1982; as cited in Gagné, 2014).

The behaviour of the commitments differs. Commitment to the organization leads to a manifestation of staying in the organization while commitment to a task could mean working overtime to meet a deadline. Affective commitment is driven by attachment to the organization and is based on personal identification and value congruence with the target while the continuance commitment is based on the perceived cost of leaving and related to the perception that the benefit of remain is larger than leaving. Normative commitment grounds in the obligation to remain in the organization. One of the most important reasons for distinguishing among different forms of organizational commitment is because the forms have very different implications for behaviour (Meyer and Allen,1991) (as cited in Meyer et, al., 2004).

4.4.1 Motivation, Commitment and CSR Actions

Collier and Esteban (2007) bring forward a model of motivation and commitment (fig. 1) that the authors adapted in part from Locke (2004). Motivation has its roots in personal needs and values and goal setting. Factors affecting how responsive employees are to the organization's CSR are brought up in the model. The model suggests that perceptions will affect the different bases for commitment while contextual factors will affect the type of commitment such as affective, normative and continuance commitment. The contextual factors refer to culture/climate, compliance/values and integrated/decoupled policies. Whether the goal is achieved or not (performance outcome) is depending on employee's effort, persistence and task strategies, which are in turn affected by moderating factors; feedback, mobility and task complexity (Locke, 1997: as cited in Collier and Esteban, 2007). The integration of CSR is dependent on the employee's response to the CSR (Collier and Esteban, 2007).

Since employee commitment to CSR is a complex and multifaceted phenomenon influenced by various factor it is argued that the model of commitment and motivation is a useful starting point in understanding of *how* employees are participating in a company's CSR. In this study, it has been decided to focus on the contextual factors derived from the model. Because of the time frame and restricted length of the thesis, it has decided to apply our knowledge deeply within one of the contextual factors which is culture/climate and moreover immerse in organizational culture.

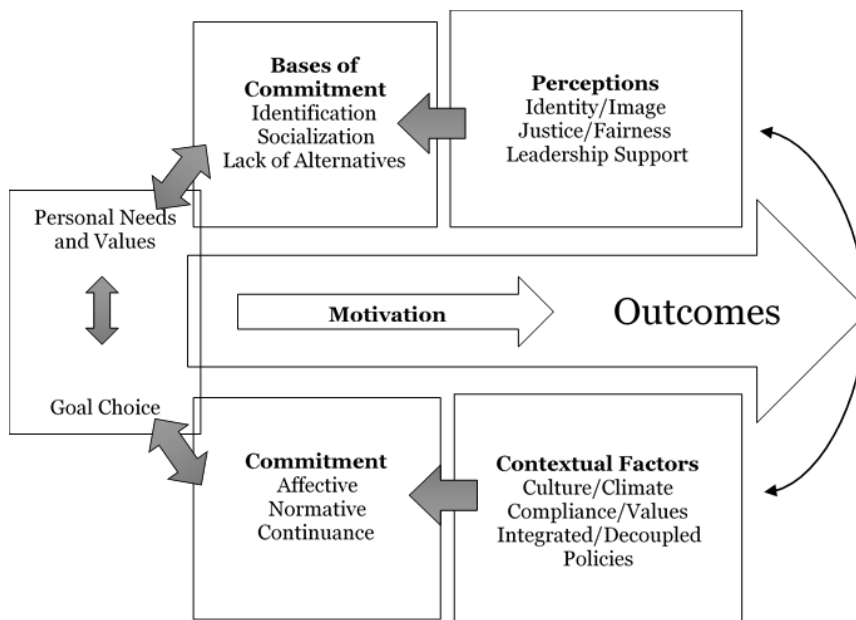


Figure 1, Motivation and Commitment, adapted from Collier and Esteban (2007)

4.5 Culture

Culture is difficult to define, numerous definitions of culture has been brought up in literature, Borowsky, (1994) and Ortner (1984) mentions that not even in anthropology a fixed meaning has been set (as cited in Alvesson, 2002, p.3). At the same time, Fincham and Rhodes, (2012) mention that the anthropological term of culture describes it as “*the underlying values, beliefs and codes of practice that makes a community what it is*”. Alvesson (2002) states that culture involve the interpretation of events, ideas, experience and likewise other scholars mentions rituals, myths, stories and legends. The manifestation of a culture can be either visible or not visible. The manifestations of culture e.g. fundamental beliefs and values are rather not visible, they are rooted in a firm’s history, become ingrained over successive generations of employees and are generally resistant to change. The underlying culture is often visible through surface-level artefacts which refer to symbols such as logos and physical space, organizational language, narratives and practices including rituals and ceremonies (Denison, 1996; Pettigrew, 1979). In accordance to Treviño and Nelson, (2011) the organizational culture is expressed through assumptions, values and beliefs and is manifested in many ways such as formal rules and policies, norms of behaviour, language, stories, myths, rituals and heroes.

An organisation is *a part of society* and when entering an organisation, employees are bringing with them the culture from their society. Organizations could also be *apart from society*. For this reason, Fincham and Rhodes (2012 p. 528) states that it can be difficult for an organization to have a culture. Organizations have rules and values at the same time as they are a part of a wider society and a wider context (Fincham and Rhodes, 2012 p. 528). The meaning of culture could differ significantly, when studying culture in relation to organizational studies many different orientations as well as scientific disciplines are used in the field (Alvesson, 2002). In this paper the definition of Ostroff (2014) who refers to organizational culture as understanding of the patterns of meanings and behaviours in a firm. This definition was selected since the understanding of the patterns and behaviour in the firm is essential for answering the research questions. Organizational cultures can differ widely, even within the same industry. Therefore, organizational culture can also be a way of differentiating one organizations personality from another (Treviño and Nelson, 2011).

4.5.1 Strong and Weak Cultures

The organizational culture can be strong or weak. An indicator of a strong culture could be a presence of values, heroes, rituals (Deal and Kennedy, 1982). A Strong culture is characterized by widely shared standards and guidelines which provide direction for day to day behaviour. In a

strong culture the organizational values are invoked in decision making. In a strong culture, all cultural systems, both formal and informal are aligned to provide consistent direction. A strong culture works by reducing the variance of beliefs and behaviours among employees. In a strong culture, members could feel a desire to meet group expectations, it could be to aim for high achievements as well as low achievements (Treviño and Nelson, 2011). As stated by Glisson and James, (2002) a strong culture does not automatically lead to high performance. For instance, in a strong culture that is not achievement oriented the members will not strive for high achievements. A strong culture relates to behavioural consistency. Zur and Evans, (2008) suggest that a strong CSR orientation could arise in an organization which has a strong organizational culture. When the culture is strong, the tolerable behaviour in an organization will be narrower than in a weak culture. Behavioural consistency across the organization is challenging to achieve in weak organizational culture (Zur and Evans, 2008). Subcultures that guides behaviour exists in weak organizational cultures. The guiding behaviour differs from one subculture to another (Treviño and Nelson, 2011).

4.5.2 Sub Cultures

Top management is said to articulate the *intended*, also called dominant culture. The dominant culture could be focused on conforming the expectations society has on the organization (Jermier, Slocum, Fry and Gaines 1991). Management works to establish a dominant culture to research collective consciousness, the intended culture usually derives from manipulation and control (Legge 2005; Linnenluecke, Russell & Griffiths 2009). However, the perspectives and ideologies internally in the organization could differ from these in the dominant culture (Martin 1992). When members of the organization do not share the values of the dominant culture, subcultures could appear in the organization (Jermier et al. 1991) In the subcultures the main ideology could differ from the one in the organization. Members of a subculture could have their own narratives (Lundberg, 2000). The subcultures could derive from hierarchical levels, functional levels, demographic groups (e.g., gender), or geographical regions.

4.5.3 Culture as an Important Factor in the Implementation of CSR

Glisson & James, 2002; Parker, et al, 2003 state that culture and climate will affect employee's day-to-day behaviour in their jobs. According to (James, 2013) culture is an essential factor for determining the effectiveness of an organization's CSR practices in the long run. Research of culture in relation to CSR shows that the role of culture could be an important determiner of whether CSR in an organization is successful or not. To which degree the organization is

responsible in its actions could depend on the values, beliefs and meanings; whose defines the culture of the organization (Hong Gao and Anthony Wong, 2014).

Cultural expectations can influence what employees perceive as being right or wrong to do in an organisation (Crane & Matten, 2016). Researchers have emphasized that illegal or unethical behaviour is a consequence of dysfunctional ethical environment in many large business scandals (Arnaud and Schminke 2012). The concepts of CSR and ethics are closely related. While ethics have an internal orientation, CSR could be described as having an external orientation focusing on the organizations attitude towards society. Ethics are important in the day-to-day activities that are executed by stakeholders of the organization (James, 2013). James, (2013) describes two types of ethics, one related to a micro view and one related to a macro view of ethics. The first one is managerial ethics which consider individual behaviour. The second one is business ethics which focuses on the organizational behaviour. To study managerial ethics is essential since unethical decisions are made by individuals rather than e.g. a committee taking a collective business decision (James, 2013).

4.6 Formal and Informal Systems

Trevino and Nelson (2011) dedicate their focus on the ethical culture which they describe as a “*slice*” of the larger organizational culture that affect the way employees think and act in ethics related situations. Treviño and Nelson, (2011) demonstrate the *Multisystem Framework* (p.153) which illustrates the importance of alignment between formal and informal cultural systems that creates an ethical culture. What Trevino and Nelson (2011) bring forward is that employees’ experience the “real” organization through informal systems and are more likely to trust messages carried by informal systems. Findings in recent research indicated that employees’ perceptions of the informal systems influence their behaviour related to ethics more than the formal systems. To create a consistent message about ethical culture, the formal and informal systems must be aligned. The culture is out of alignment when messages from formal and informal systems are different (Treviño and Nelson, 2011).

4.6.1 Formal Systems

Formal Systems could as suggested by Treviño and Nelson (2011) include e.g. selection systems, policies/codes, orientation/training and performance management programs. Since companies could work differently with the formal systems, it was decided to narrow down the various range of formal systems and focus on formal systems presented by the selected case company. The formal systems provided by PTJ included material found on the company

webpage, internal databases, policies and codes as well as courses and internal education where employees can receive information about formal rules of behaviour.

Policies are the rules of the organization, including both law and company regulations. The formal codes provide guidance about behaviour in different areas and address issues such as respectful treatment, expense reporting and conflict of interest (Treviño and Nelson, 2011). Codes include explicit outlines about desired type of conduct of employees from an ethical point of view (Crane & Matten, 2016). Most companies have codes with intention to provide formal guidance (Treviño and Nelson, 2011). Codes of conduct and policies are living documents, they are revised regularly and respond to changes. Findings in previous research indicated that employees who are familiar with the codes and refer to their guidance are less likely to engage in unethical behaviour. However, a code must be enforced to have real influence, otherwise it will just be window dressing (Treviño and Nelson, 2011).

4.6.2 Informal Cultural Systems

Heroes and Role Models: Treviño and Nelson, 2011 defines Heroes as “*symbolic figures who set standards of performance by modelling certain behaviours*” (p.181). Heroes and role models within an organization could be the formal leaders such as chief executive officers, senior managers, or more experienced co-workers. However, an organizational hero could also be someone that is not in a leadership position (Treviño and Nelson, 2011). Heroes with strong legacies may continue to influence a culture even after they are no longer a part of the organization (Daft and Marcic, 2015).

Norms: As stated by Treviño and Nelson (2011) “*Norms are standards of daily behaviour that are accepted as appropriate by members of a group*” (p.182). The definition of norms can be simplified to “the way we do things around here”. Norms have a powerful influence on individual behaviour and (Treviño and Nelson, 2011). Crane and Matten (2016), bring up the group norm as a part of the organizational culture. The ways of acting, talking, dressing and even thinking are expressed in the norms and derive the informal values and beliefs. What is more, formal rules are often inconsistent with the informal norms. Therefore, despite formal rules such as codes and credos, informal norms are frequently most influential behaviour guides to the culture (Treviño and Nelson, 2011).

Rituals: Rituals tell people symbolically what the organizations want them to do and how it expects them to do it. They are important part of the ethical culture. Rituals can also be a way of

affirming and communicating culture in a tangible way. Some examples of rituals are meetings, banquets and award ceremonies that convey values in the organization. Rituals can support ethical and unethical behaviour. It could for example be illustrated through ceremonies that awards exemplary ethical conduct. (Treviño and Nelson, 2011).

Myths and Stories: Myths and stories are extremely important ways of communicating and keeping alive organizational culture through informal communication networks. A story is defined as “*narrative based on true events and is repeated frequently and shared among organizational employees.*” (Daft and Marcic, 2015). What is more, stories are used to manage uncertainty through testing our own understanding with others (Fincham and Rhodes, 2012 p. 535). Stories paint pictures symbolizing the organization's visions and values which help the employees to personalize and absorb them (Daft and Marcic, 2015). Organizations can create stories to enhance the ethical culture (Treviño and Nelson, 2011). Telling stories regarding the organization gives therefore meaning to the organizational culture. The employees and organizational heroes acts as story characters and the moral in the story expresses organizational values. Stories are suitable illustration of a company's culture, learning about an organization's culture can be done through asking an employee to tell a story that exemplifies the culture (Treviño and Nelson, 2011). When members describe their organization to others they can do so by telling stories or talk about people in the organization (Fincham and Rhodes, 2012).

Language: In cultures, language is used to communicate values to employees. Ethics as a natural part of the daily conversations in the organizations is characteristic in strong ethical cultures. Using an appropriate language with regards responsibility can make employees comfortable to talk with other employees and their managers about concerns of responsibility. Without cultural support for the use of ethical language, it might be difficult for managers to describe their actions in ethical terms when acting for *doing good*. Managers can send ethical messages by leading discussions, discussing about the ethics codes and talk openly about ethical problems. However, organizational language can also be used to avoid ethical implications of action. It can be achieved through inadvertently, or euphemisms, which allows people to avoid confronting the true meanings of their actions (Treviño and Nelson, 2011).

5 Research Methodology

5.1 Methodology

5.1.1 Research Philosophy

According to Collis and Hussey (2014) a research paradigm is a philosophical framework that guides how scientific research should be conducted, based on people's philosophies and their assumptions about the world and the nature of knowledge. Philosophy is a “*set or system of beliefs stemming from the study of the fundamental nature of knowledge, reality and existence*” (Waite and Hawker, 2009, p.685; as cited in Collis and Hussey, 2014). Research philosophy refers to the development of knowledge and its nature. Undertaking research involves developing knowledge in a particular field (Saunders, Lewis and Thornhill, 2012). Saunders et al., (2012) describes four paradigms, positivism, interpretivism, realism and pragmatism. Positivism is oriented in natural science and has its roots in the philosophy known as realism. It is based on an assumption that social reality is singular and objective as well as not affected by the act of investigation (Collis and Hussey, 2014). Within the philosophy of positivism, it is preferred to collect data about an observable reality. The data collection is conducted through large samples and is highly structured (Saunders, Lewis and Thornhill, 2012). This paradigm is associated with quantitative, objective and scientific approaches (Collis and Hussey, 2014).

The alternative paradigm to positivism is interpretivism. Interpretivism is in contrast based on the principles of idealism. It rests on the assumption that social reality is subjective and multiple. Social reality is in our minds and affected by the act of investigating it (Collis and Hussey, 2014). Interpretivism involves focus on social phenomena and details of a situation. The reality behind the details and meaning of motivating actions are explored. Data collection techniques within interpretivism involves small samples and in-depth investigations (Saunders, et al, 2012). This paradigm is associated with qualitative, subjective and humanist approaches (Collis and Hussey, 2014). As this research involves socially constructed situations, which refers to employees' participation in CSR, in-depth investigations as well as investigations of meanings behind actions, we argue that interpretivism is the most suitable philosophy. Also, this study is characterized by social orientation rather than natural science, which is associated with the interpretivism paradigm.

5.1.2 Research Approach

Saunders et al. (2012) describe three types of research approaches; deductive, inductive and abductive. When research starts with a theory developed from the literature and the research

strategy is designed with an aim to test a theory it involves the deductive approach (Saunders et al., 2012). Deductive research implies that conceptual and theoretical structure is developed and then tested by empirical observation. Thus, the method is moving from the general to the particular. The deductive approach usually involves quantitative research, however qualitative data could also be used. The positivism paradigm is associated with deductive research process. In contrast, if the research starts by collecting data to explore a phenomenon and the theory is created in the form of conceptual framework, the research is said to be inductive (Saunders et al., 2012). Inductive research describes a study in which theory is developed from the observation of empirical reality. Thus, it involves moving from individual observation to statement of general patterns, moving from the specific to the general. Inductive research is associated with interpretivism. Qualitative research is often used with regard to the inductive approach. The third approach, abductive research is characterized by collecting data to explore a phenomenon, explain patterns and generate or modify an existing theory that is subsequently tested (Saunders, et al, 2012). Research in this thesis was conducted through an inductive approach. Inductive research is associated with interpretivism, which is the paradigm grounding this study. The process started with data collection and a theory was developed in form of a conceptual framework. The reviewed literature and collection of data guided us to the frameworks and subsequently to the purpose.

5.2 Method

5.2.1 Research Strategy

In accordance to Saunders, et al (2012) “*research strategy may be defined as a plan of how a researcher will go about answering her or his research question*”. The choice of strategy; how a research will be carried out in practice is fundamentally related to the research questions asked. The nature of the research question is a determinant of how the research itself will be implemented. The researcher must ensure that the collected information is appropriate for solving a problem and must have knowledge about the sources of information. (Adams et al 2014).

For collecting information, there are two research designs, qualitative research and quantitative research (Saunders et al., 2012). Quantitative research is associated with deductive research approach and positivism paradigm. The relationship between variables are measured using techniques including statistical analysis (Saunders et al., 2012) On the contrary, qualitative research design is usually associated with interpretivism and inductive approach (Saunders et al., 2012). As stated in the previous sections, the paradigms of interpretivism and inductive approach which are suitable for this study. Both related to qualitative research design, hence, qualitative research design is the evident research strategy to use. Qualitative research is conducted in a

natural setting or research context with a purpose to gain trust, in-depth understanding, participation and access to meanings (Saunders et al., 2012) This study aims to investigate in-depth understanding behind employee's action in relation to companies CSR. The nature of the research design can be exploratory, descriptive and explanatory. This study is of an exploratory nature. Collis and Hussey, (2014) describes a study of exploratory nature as it discovers insights about a topic of interest with an intent to develop propositions rather than testing them. Some of the strategies that could be used in qualitative research are case study, action research, narrative inquiry, grounded theory and ethnography. In this thesis, case study was found as the most suitable strategy.

5.2.2 Case Study

Case study is a methodology used to explore a single phenomenon, also referred to *the case* in a natural setting by using a variety of methods to obtain in depth-knowledge (Collis and Hussey, 2014). Case studies are particularly suitable for answering “*how*” and “*why*” questions (Yin, 1994; as cited in Collis and Hussey, 2014). In a case study the research topic is explored within its context. The investigated case could be a particular business, process or a group of workers (Collis and Hussey, 2014). Yin (2009, p.18) states that a case study can investigate a contemporary phenomenon especially when the boundaries between the phenomenon and context are not clearly evident (as cited in Collis and Hussey, 2014). In other words, case studies favour exploring the interactions between case and context (Saunders et al., 2012).

A case strategy can be a very worthwhile way of exploring an existing theory (Saunders et al., 2012). Case studies are widely used within qualitative research (Saunders et al., 2012). As the aim of this research is to investigate the complexity/interaction between the implementation of CSR and employee participation in CSR within an organizational context, a case study was an evident choice. The phenomenon of employee participation is explored in a natural setting which is the workplace. Also, the research question is supposed to answer “*how*” which is highly suitable for a case study. Yin (2009) distinguish between four case study strategies; single versus multiple case and holistic versus embedded case (as cited in Collis and Hussey, 2014). Single case provides the researcher with an opportunity to observe and analyse a phenomenon that few has considered before (Saunders et al., 2012). What is important, collecting data from fewer cases means also that the information collected will be more detailed (Adams et al 2014). Single case was selected as an applicable strategy since the components of an organisational culture are specific to all companies and workplaces, and the same formal and informal systems cannot be implemented within different organizations. It would be possible to compare two or more cases, yet a single

case was selected due to the timeline and main focus of gaining in-depth knowledge within one company and thus a single case. Also, a single case study is more likely manageable for students (Saunders et al., 2012). The case study consisted of semi-structured interviews based on company data.

5.2.3 The Selected Case

The selected case is Praktikertjänst (PTJ), is one of Sweden's largest provider of private dental and health care. The study was conducted at one of PTJ's dental clinics in Sweden. PTJ was established in 1960. The company has a unique business model, its shareholders are responsible for the day-to-day management of the business. PTJ is owned and run by dental and health providers who are also responsible for managing their clinics. The corporation consists of 1777 shareholders and there are 9180 employees working in the corporation. In 2017 turnover was 10,563 million Swedish Crowns (Praktikertjänst, 2018). The dental operations constitute 41% of the corporation's turnover and there are 977 operation managers in dental care (Praktikertjanst.se, n.d; Praktikertjänst, 2018).

5.2.4 Secondary Data Collection

The secondary data was collected from the company's printed material, web page and internal intranet. A manager of the clinic provided us with a copy of the company's Annual Report. The purpose of secondary data collection was to understand and examine the company's CSR. Since the purpose of this study was to investigate employee participation in a company's CSR, the stated CSR of PTJ provided a base for the study. Moreover, the company's CSR provided a base for the construction of interview questions. The construction and course of the interviews will be discussed in the primary data section.

5.2.5 Primary Data Collection

5.2.5.1 Sampling

For all research questions where it would be impractical to collect data from the entire population a sample selection is needed (Saunders et al., 2012). A suitable sample has a purpose of determining characteristics of the whole population (Adams et al 2014). A crucial point when selecting a sample is the ability to answer the research question (Saunders et al., 2012). Other important factors are knowledge about the sample size and decision about which sampling method should be used. A list of elements from which the sample could be drawn is called a sampling frame. An example of sampling frame could be a list of employees in a company or a particular type of company. However, a sampling frame was not used in for this thesis. The sampling technique used will be explained further down.

Two basic sampling techniques are probability and nonprobability sampling. In probability sampling, every part element of the population has an equal chance of being selected. On the other hand, when sample units are selected on the basis of personal judgement, the sample method is called non-probability sampling. The case company was selected on the basis of personal judgement and therefore with non-probability sampling. Non-probability samples that are unrestricted are called convenience samples. Convenience samples are cheapest and easiest to conduct, however this sampling method has the least reliable design. Within convenience sampling, the researchers have the freedom to select whomever they find (Adams et al 2014). Convenience sampling was preferred in this study due to the limited amount of time that was set for this thesis and the challenge of finding a company that would participate and met our set selection requirements. One selection requirement in the case company selection was a clearly communicated CSR. Also, the company was supposed to have formal systems supporting its actions towards CSR. The presence of formal systems was of importance since the aim of the research was to investigate both formal and informal systems within an organisational culture. Throughout the research it was realized that many smaller companies did not worked with CSR in such formal ways as larger organisations. It was common that they were not aware of which formal systems they had which created an uncertainty among them to participate. Larger corporations met the criteria of having formal documents and a set attitude towards CSR. However, an issue with larger corporation was that the first person of contact could not take an absolute decision and instead took the question regarding collaboration further up in the hierarchy in the organisation. The case was selected due to its accessibility, outspoken attitude towards CSR and the presence of formal systems. To access company's internal formal documents and contact employees was possible because of personal connection in the corporation and regional office. The location of the clinic also made it a convenient choice. Considering criteria regarding employees, a requirement was to have an enough large number of employees who were not directly involved in setting the CSR strategy. The dental clinic was chosen also because seven employees had a positive attitude of being interviewed about the topic. None of the employees were directly involved in the CSR setting. Seven employees were perceived as a suitable number for collecting data and analysing within the given time frame.

5.2.5.2 Interviews

In accordance to Collis and Hussey, (2014) research interviews are about asking purposeful questions and carefully listening to the answers. Under interpretivist paradigm, interviews are concerned with exploring data on understanding opinions, attitudes and feelings that people share (Collis and Hussey, 2014). Interviews could be conducted in various ways. Saunders et al., (2012)

describe three different types of interviews; structured, semi-structured and unstructured interviews. Semi-structured and unstructured interviews are referred as non-standardized and used in qualitative research. In an unstructured interview, none of the questions are prepared in advance and instead evolve during the interview. Unstructured interviews are informal and aims to explore a general area of interest in depth (Saunders et al., 2012) Open questions are usually associated with unstructured and semi structured interviews. Open questions require longer and developed answers, involves opinions and experiences about feelings and cannot be answered with simple yes or no. Semi-structured interviews are characterized by preparation of some questions in advance, which purpose is to encourage the respondent to talk about the main topics of interest. Other questions are consequently developed during the interview (Collis and Hussey, 2014). Use of questions could also vary from interview to interview and the order can vary dependently on the flow. Moreover, additional questions develop during the interview in order to further explore the research question in a semi-structured interview, the researcher could use a list of themes and some key questions should be covered (Saunders et al., 2012).

To gain deeper understanding about organisational culture, involving both formal and informal systems the non-standardized type of interviewing was perceived as the most natural choice. For employees, describing the informal organizational culture might be considered difficult, and therefore questions within the main themes of informal systems were prepared in advanced. Also, the information about formal documents was found in advanced, as stated in the primary data section and hence the questions regarding this theme were prepared in advance. Having themes to follow to answer our research question yet encouraging the interviews to have a flow, semi structured interviews were chosen as the most suitable approach.

5.2.5.3 Course of the Interview

According to Saunders et al., (2012) a key to successful interviewing is careful preparation. A good preparation is characterized by gaining knowledge about the organisational context where the interviews will be conducted (Saunders et al., 2012). A thoroughly study of the selected company was performed to learn more about the context. The Annual Report, the company website, the intranet was examined when preparing for the interviews. Saunders et al., (2012) the place where the interviews were conducted could have an influence on the collected data. The selected location should be convenient and comfortable for the participants (Saunders et al., 2012) It was decided to conduct the interviews at the dental clinic where the respondent worked. This was because of convenience for both the participants and interviewers. The interviews were conducted face-to-face with seven employees working in the selected health clinic. The purpose

of the research was briefly presented at the start of interview. The definition of the concept CSR was provided. Moreover, the term CSR itself was not mentioned in the interview questions. Instead, the questions were designed to include the general meaning of CSR and the content of company specific CSR rather than the term itself.

Interview themes were developed from academic literature and information specific for the organisation, which refers to company's Annual Report 2017. The interviews were divided into five themes; introduction, general knowledge about company's CSR, formal systems, informal systems and conclusion. The most suitable questions were open ended since we wanted the respondent to encourage discussion about the themes. New questions emerged during the course of the interview and some of the in advance prepared questions were removed dependent on the answers in previous questions.

Table 1, Respondent Table

	Role	Years Working at the Company	Years Working at the Clinic	Type	Interview length	Date
A	Dental nurse	42	42	Face-to-face	30 min	25.04.2018
B	Dental nurse /Receptionist	34	32	Face-to-face	40 min	25.04.2018
C	Receptionist /Dental Nurse	3	3	Face-to-face	30 min	25.04.2018
D	Dentist/Operations manager	4	4	Face-to-face	30 min	26.04.2018
E	Dentist/Operations Manager	2	2	Face-to-face	40 min	27.04.2018
F	Dental nurse	30	30	Face-to-face	30 min	27.04.2018
G	Dental hygienist	4,5	4,5	Face-to-face	35 min	27.04.2018

5.2.6 Data Analysis

Qualitative data is associated with socially constructed meanings. Social construction indicates that meanings are dependent people's interpretation of the events that occur around them. The meanings in qualitative data are therefore dependent on social interpretations which are ambiguous and complex. In qualitative research, meanings are principally derived from words rather than numbers (Saunders et al., 2012). Inductive research is associated with less structured procedures of analysing data that relies on interpretation. Within-case analysis in a case study research is the in-depth exploration of a single case. It enables building separate descriptions of opinions and phenomena which can be used to identify patterns (Collis and Hussey, 2014). The in-depth exploration and interpretation of the data was performed separately by both authors of this thesis and thereafter compared. The attention was paid to finding key words and patterns in the process of interviews transcription. Saunders et al., (2012) describes generic approaches to the data analysis. The first step involves categorisation of the data collected. The data is categorized into analytical categories and the identification of categories is guided by the purpose of research question. The categories can be concept driven which means developed in advance from the literature developed from the data. In order to provide a structured analytical framework, the findings developed from primary data were categorized according to the literature review. However, new and developing aspects were also taken into consideration.

5.2.7 Quality of the Research

It cannot be assured that the research will be entirely accurate. Under the interpretivism paradigm it is believed that the researcher will influence the research. What the researcher can do is to reduce the risk of getting answers wrong. Reliability and validity are two concepts which understanding of could reduce the risk of faulty data. Reliability refers to if the data collection technique will provide similar findings and conclusions. It also concerns the transparency of the study (Saunders et al., 2012). Validity is described as to which extent the data collection method has measured what they were intended to (Collis and Hussey, 2014). As previously stated, the primary data was collected through semi structured interviews. The strength of semi-structured interviews is that topics that are complex and dynamic can be investigated in a flexible manner. Nonetheless, it is important to understand the weaknesses of this type of qualitative, non-standardised approach when conducting the research (Saunders, Lewis and Thornhill, 2012). The concepts of reliability and validity will be discussed regarding the semi structured interviews.

5.2.8 Reliability

It is not realistic to assume that other researchers could replicate semi-structured interviews in a research where the circumstances are complex and dynamic. What is important with reliability is that observations and interpretations are explained and understandable (Collis and Hussey, 2014). The threats of reliability refer to *participant error*, *participant bias*, *researcher error* and *researcher bias*. Researcher error refers to factors that could alter researcher interpretation, such as poor preparation for the interview. Researcher bias could occur when the interviewer imposes her/his own subjective views, interpretations or beliefs through the questions. It is important to consider the interviewer bias since the tone, comments and non-verbal behaviour could affect the interviewees' response. To minimize the interviewer error the interviews were well prepared in advance. Both researchers attended the interview in order to avoid using different interviewing techniques and thus reduce the interviewer bias.

Participant bias refers to any factor that would induce a false response. (Saunders, et al., 2012). Participant bias could occur when the participant avoids topics that are sensitive whose exposure could have consequences in personal risks. Both the clinic and all respondents were kept anonymous throughout the study in order to reduce the participant bias and encourage honest answers. All respondents agreed to include the working length in years at the clinic and PTJ in the study. Moreover, it was ensured to the respondents that the purpose of the study is *not* to test their knowledge about the company's CSR but rather learn more about the topic.

5.2.9 Validity

The semi-structured interviews took place at the employees' workplace in order to create a feeling of comfortability. Since one theme of the interview guide was about the workplace, asking questions about the workplace at the actual workplace felt natural. The researchers started with explaining the research order to make the respondent feel comfortable and understand the topic. The complex term of CSR was never used without an explanation. The interviews started with general questions and moved to more specific questions which also made the respondent more comfortable in discussing actions that could be related to CSR. Lastly, we were moving on to what could be seen as sensitive questions about their work environment.

6 Empirical Findings

As previously stated, the company's CSR consisted of three parts; patients, employees and society. The study was narrowed down on the area regarding society. This part mainly concerns the environment. However, the findings demonstrated that employees expressed a main focus towards their patients, who are also an important area of CSR, however not the one focused on in this paper.

6.1 Secondary data

6.1.1 Published Printed material- PTJ Annual Reports

The company is actively working with CSR. The Annual Report 2017 contains a chapter entirely dedicated for “Sustainability”. The Sustainability chapter presents three socially responsible areas; responsibility for patients (health and well-being), responsibility for employees (work environment and equality) and social responsibility (environment and financing). It was decided to exclude the first two areas within the Sustainability chapter and focus on the area of social responsibility. The term “social responsibility” could create confusion among readers of this thesis since it is a broad concept, involving customers and employees as well. The concept is the direct translation of the Annual Report. To clarify, the area of social responsibility within the case company focuses on the society and is directed towards the external environment and surrounding. Thus, in this case study the CSR is related primarily to the environmental and societal aspect of CSR, excluding patients and employees.

Everyone working in PTJ is informed about the policies and guidelines and what it means in order to create common approaches to key issues. The policies presented in the Annual Report for 2017, related to the area of societal responsibility refer to; environmental policy, Quality Policy, Working environment policy, Ethical code and sustainability policy, Charity Policy, Policy for a company car (Praktikertjänst, 2018).

PTJ's clinics have in general a low impact on the surrounding environment. The company's goal is to follow routines and use products that reduce the harm to environment and health. The environmental work is directed through the environmental policy and internal guidelines. The requirements within environmental laws and related regulations are complied. Routines regarding environmental work within the clinics are ran according to a web-based management system. Respective clinics have routines for the environmental work presented in the management system. All employees have access to the management system through the intranet (Praktikertjänst, 2018).

The company aims to reduce, energy and resource use, transportation, products and waste that are harmful for the environment. In addition, when buying a company car, environmentally friendly cars with low carbon dioxide emissions are selected. When signing electricity contract, renewable electricity is selected. The electricity consumption is limited by routines for closing down equipment overnights and weekends. When purchasing products and services eco-labelled products are selected when possible. Management of chemicals is limited and safe and any spillage into the environment through sewerage or ventilation should not occur. Environmental Coordinators are appointed at the receptions to monitor and drive environmental work forward.

Moreover, the company has a set goal of having all dental clinics clean from mercury with the Sweden Recycling Environmental Package. To reach to goal of zero emission of mercury a good mercury separator is not enough. How to follow routines and working correctly is important as well (Praktikertjänst, 2016). PTJ is participating projects in such as “Rädda Barnen” and “Operation Smile”. In Autumn 2016, the company started a project in collaboration with Sweden Recycling and IVL Swedish Environmental Research Institute to minimize mercury release (Praktikertjänst, 2018).

Everyone working in PTJ is informed about the policies and guidelines in order to create common approaches to key issues. The policies presented in the Annual Report for 2017 that are related to the area of societal responsibility refer to; Environmental policy, Quality Policy, Working environment policy, Ethical code and sustainability policy, Charity Policy and Policy for a company car (Praktikertjänst, 2018).

6.1.2 Published CSR Material – The Public Webpage

There is a section dedicated for CSR on the company's webpage. Under this section the company describes its large role it plays society by being the largest concern within dental and health care. The headings under the section includes; integration, environment, ethical trade and the environmental project Life Hg-rid. The Life Hg-rid project refers to the project of mercury mentioned in the company's Annual Report. One of most toxic element in the environment is mercury. Amalgam consisting of mercury was forbidden in 2009. However, a lot of dental clinics do to not have zero emissions of mercury. PTJ has therefore initiated project, the project is described as followed;

“In order to minimize emissions of mercury PTJ has, in cooperation with Sweden Recycling and IVL Swedish Environmental Research Institute, initiated a project which has received financial support from LIFE - EU’s financial instrument supporting environmental, nature conservation and climate action projects throughout the EU. Through this project, we take our responsibility for a sustainable society.” (Praktikertjänst, 2018).

6.2 Primary Data

The findings of primary data are structured from the interview questions (appendix 1) which builds on themes from the secondary data and the theoretical framework. The sections under formal systems are developed from the information found in the secondary data, the Annual Reports. The sections under informal systems are developed from the theoretical framework.

6.2.1 Information of CSR

The first CSR related question concerned general awareness of how PTJ engages in social responsibilities. Three of the interviews were not aware of how the organisation worked with responsibilities in the society and three respondents could provide some examples. Then the interview moved on to the three focus areas and then the interviews moved on focusing on environmental aims and last external projects. The following questions became more specific. Awareness of internal and external social responsibilities was added and generated additional answers.

Respondent B mentioned that the organisation only has *“quality employed dentists”* in the clinics. Also, a social aim of the company is that healthcare should be accessible for everyone, it operates as a complement to the public dental service. Respondent G said that the organisation is working towards an environmental mindset. However, the disposables products could be even more environmentally friendly and degradable. Respondent A elaborated that it felt like the clinic has been far from PTJ but has become more connected within the last couple of years. Considering the internal work, the respondent felt a lot of considerations regarding the environment taking place currently. An internal web-based management system. “Focus” where environmental aspects such as how to deal with waste are described was mentioned by respondents. Respondent A mentioned that it would be necessary to review the system again. Respondent E mentioned an intranet “Insikt” which provides information about environmental aspects and respondent E perceived it as a useful tool to see what is going on and happening at PTJ.

None of the respondents was able to exactly explain the three focus areas within the Sustainability section found in the company's Annual Report. Furthermore, the three CSR focus areas were briefly described by the interviewers.

“The things you are talking about are obvious when I hear them, I have not read them lined up.”
- B

All of the respondents had knowledge about the presence of amalgam separators. Moreover, six of the interviews was familiar with the term “Sweden Recycling”, which is a service company collecting the amalgam waste. Respondent A mentioned the amalgam separators at each dental chair and the check-ups to make sure that they are working. Respondent D answered that when it comes to amalgam, there are particulate separators where the amalgam gets collected. The separators are placed by the dental chairs and in the sterilization area. Respondent A explained that Sweden Recycling is a company picking it up the waste. According to Respondent G, PTJ communicates down a lot of information regarding amalgam, the aim is to let out as smallest amount as possible in the drains. There is always a container for amalgam and according to respondent G, the dental nurses keep track of the containers.

“There are restrictions of how to deal with amalgam and we have amalgam separators. Sweden Recycling picks it up, it has to be handled with care. Sweden recycling is picking it up once per year.”- B

Moreover, the question about PTJ’s environmental aims provided some more answers about the internal systems “Focus” and “Insikt”. Respondent B stated that Focus is a guiding tool of how to deal with and take care of waste. Respondent D stated that the clinic fulfils all routines written in its web-based management system “Fokus”, for example amalgam cannot leak out in the drain. Respondent E mentioned the work with how to handle chemicals, sterilization and amalgam, this could be found on “Insikt”.

Respondent A mentioned annual controls regarding water cleaning. Moreover, respondent B talked about the ban of mercury, and that it should be collected, there are controls regarding leaks of mercury. Respondent E said that there are mercury inspections every year, not from PTJ but from the municipality. Besides that, Respondent E told about an external dentist that visited the clinic one year after she/he started to work. This dentist asked about how things work around the clinic, it was a type of an inspection.

Moreover, respondent F mentioned that the knowledge of how to take care of amalgam does not directly come from PTJ. Neither does mercury, it became a law, so it is not really obvious that the directions come from the company. Respondent G do not believe it is PTJ that is the main driver behind amalgam and mercury, however, evidently PTJ would like to have a more environmentally friendly organisation. The clinics work for to be more environmentally friendly, by for example reducing the environmentally harmful products. However, she/he states also that money and price matters. Respondent B said that she/he learned about restrictions of how to handle waste, including amalgam through dental nurse education and also by taking part from another clinics and workplaces, bringing the knowledge here.

As previously mentioned under the section secondary data, PTJ is engaged in external CSR projects. One of the respondents was aware of one of the projects called “Rädda Barnen”, the other respondents were not aware about the external CSR projects.

6.2.2 Employee Participation in CSR Related Actions

The employees were asked about CSR related actions at the workplace with focus on society and the environment. The most frequent environment related action mentioned by all seven employees was turning off the devices. The second most frequently action was reducing paper use. The third most frequent action was recycling.

6.2.3 Devices and Electricity

Thoughts about energy consumption are present in the clinic. The employees think about turning off lights and the equipment either completely or in standby mode. Employee A mentioned turning off the lights, computers and other devices when leaving the workplace. The printer is supposed to be turned into save mode when it is not used. According to respondent B, all the equipment is shut down when everyone leaves the clinic, the equipment should be in standby mode when it is turned on. Employee B said that he equipment is modern and new, and therefore also more environmentally friendly, compared to older equipment. Respondent F said that the lights are turned off but saw some potential areas of improvements in this area. Respondent G said that it was a routine to shut almost everything off, including the dentist chair and computers. That has always been done at the clinic, it might not be from an environmental aspect but rather from a fire safety perspective. She/he adds that a machine turned off completely, does not use any energy compared to standby mode. Employee D stated that they are trying to reduce the electricity use.

“We are aware of the environment but also of our economy. We are trying to buy “low energy light bulbs” and turn the lights off when leaving the treatment rooms.” - D

Respondent E said she/he personally thinks about turning off the light and also that they start every month with a meeting where problems like this could be discussed otherwise. Subjects such as electricity usage have not been brought up, it has worked well here before. When respondent E started to work at the clinic, the remaining employees were doing a good job regarding the limited use of electricity already.

6.2.4 Products

The pattern in products selection was primarily based on price, quality and availability at central. In some cases, the product selection was made out of habit. The opinions of respondents varied because of their preferences.

Respondent A stated that it is up to the dentist to decide which products to purchase and work with. The cleaning attendant decides what cleaning products to purchase for cleaning. There is an internal webpage where you buy products called central procurement, where most of the supplies are bought. Also, that when the clinic orders from the practitioner service, there are “good environmental choices”. Respondent B stated she/he does not purchase products, but does not think the environment is in focus, rather what the products should be used for as well the quality of the products. Moreover, B stated that:

“If you hear that a product contains something bad, then you start to think of it and you try to use a substitute for that product. However, better quality means also sustainability. It is important to focus on quality and durability. Therefore, considering quality products involves sustainable thinking in an indirect way”. - B

Respondent D indicated that not the products, but the patients are in focus. The respondent stated that the products used in the treatment rooms are not very environmentally friendly since it is important that they are gentle for the patients and does not cause e.g. allergies. For respondent D, quality is usually the most important aspect when selecting dental repairing material. When deciding on other products such as soap the respondent says that they are considering environmentally options. Respondent C that products are bought from the central procurement and that prices are important and that she/he does not have knowledge how much consideration they take to the environment. When it comes to office supplies, the products are purchased due to

availability. Moreover, respondent C buys products for Coffee Break and tries to buy ecological coffee and butter.

Respondent E considered the price and suitability of the products as very important. For products that are used outside the treatment room environmental aspect is considered but it is mainly the price that decides what is bought. Likewise, E, respondent G said that the price is the main concern when purchasing products. To choose environmental friendly options is up to each clinic, there are so many things that need to be considered when purchasing products and environmental factor might not be prioritized. Also, respondent F said that when buying products for professional use, those are bought from central procurement and the environmental factors are not in focus. They talk about how much they should buy so they do not buy more than needed, and that is related to the environment. When it comes to products that are used in the coffee room, other factors determine the choice such as the price.

“I need to feel comfortable and like the products and instruments I work with it, of course it would be very good if environmental friendly, but it is not the primary concern”. - E

6.2.5 Recycling

Respondent B stated that they are becoming better at sorting waste such as; paper towels and paper mugs. Also, when products get delivered, packaging is sorted and taken to recycling, it is done the same as home. Respondent G told about recycling stating that there are some areas for improvement when it comes to the recycling of rubbish. Respondent C said that they are recycling cartons. Respondent A said that they could recycle differently, they partially recycle carton and plastic which is done through directions from the municipality. Respondent E said that she/he always tries to sort waste.

“If you know that it is an examination where the patient does not need to rinse afterwards, you do not put a mug out. If you do and it is not used it still get thrown away, you do not want to through it, without it being used. So, things like that, you try to keep in mind not to waste disposable items”. -B

6.2.6 Printing and Paper Reduction

Generally, there is an aim of reducing paper usage, including printing at the clinic. The most common printing procedure brought up was that printing of two receipts for patients. Another illustration was printing of timesheets. However, the reduction of printing is not as simple as it

seems, to not give out a timesheet could cause confusion and patients not showing up to the set appointment times.

Respondent A said that there it is a goal to reduce printing, however at the same time one has to distribute receipts. One way of reducing it is to ask patients if they want a recipe. When it comes to timesheets if they did not hand out the timesheet in could cause inconvenience. Also, F states that, regarding big A4 papers, it is usually asked if the patients want it, otherwise it has to be thrown away, F also mentions that the backside of the paper can be used. Respondent D said that they are trying to save more paper by for example printing on both sides, or when it's possible to choose smaller format such as A5 instead of A4. Respondent C says that as a receptionist you think of not to print unnecessarily with paper, there is a lot of printing including time sheets and receipts. To have a SMS service would be a good solution, however the paper form would be kept in some way anyway. Respondent B said that a SMS service would be great, and it will be eventually implemented. Respondent G said that the plan is to scan more documents and to work more electronically/digitally, but that have not gotten so far with this.

“As a receptionist, I would like to print less, but it is hard, you are obligated to leave a receipt and investigation card. I print much more paper than I would like to”. -B

6.2.7 Other Actions

Respondent F said that, previously when the customers bought a product they always got a plastic bag. It is good advertising for the clinic, but they try not to hand out so many bags with regard to the environment. Furthermore, F stated that they are trying to reuse plastic bags when purchasing food for coffee breaks. Additionally, F is trying to also try to bike to work and is also mentioning discussions they had in the clinic of how large the size of the packages is when they order small products from central warehouse. Respondent E talked about “how they used what they had” when refurbishing the waiting hall and staff room and trying to not buy too many new accessories. Moreover, they are carpooling when driving to courses and trying to not throw away food.

6.2.8 Culture

Respondent A said that it possible to bring up almost everything with everyone and discuss it on clinic meetings. The whole group cooperates well, it is easy to laugh, and people stay here for a long time. Respondent B said that it is a small clinic, there are few employees working at the clinic and that they know each other well. The respondent said that there is a “high ceiling” and

they could talk about everything, ventilate everything and that they have good communication. Respondent F said that it is also very cheerful, very funny sometimes very stressful and though. But it is great when it is good. There is a lot of laugh. There are some differences in treatment rooms and staff rooms, yet very personal with the patients she/he worked for 30 years and has known many of the patients since they were young.

When asking about culture, B directly thought about the diverse national backgrounds within the clinic. Subjects such as religion can be discussed in an open way. There is curiosity, no criticism. D mentioned cooperation, the dentist-nurse-receptionists are working in team. Also, that the clinic is located in a small town and the employees know most of the patients. The patients know the clinic and some of the employees since many years back, the patients also know each other. Everything is spreading very fast, there is no much anonymously. Respondent G said that generally in the dental care the workplace is built a bit around hierarchy, sometimes here as well. The environment is very open. They are so few and it is easy to spread the word. But it might not be easy to get the word to action.

“I’m really enjoying myself and I’m still enjoying my time here, otherwise I would have left since I am retired “. –A

“It is formal when dealing with patients. But with colleagues it feels very open”. – D

6.2.9 Formal Systems

In order to answer the research questions of how formal and informal systems affected employee engagement in CSR, employees were firstly asked about general presence of formal system within the organisation as well as how connected the systems are to the environmental and societal aspects.

6.2.9.1 Formal Documents

Respondent A stated that “Fokus” is a systems where internal formal information can be found and mentioned a course catalogue that recently arrived. However, A was not aware of environmental policy documents. Respondent B mentioned documents regarding x ray, hygiene and patient data act that can be found on “Insikt”. Respondent B could not think of anything right now that is connected to responsibilities in society or the environment, there is so much on “Insikt”. Also, sometimes the employees are receiving emails regarding what needs to be look at, at “Insikt”.

Respondent D said that there are policies, courses and quality systems that are found internally at “Fokus”. The systems need to be updated by pushing a button, and also have a meeting with the employees. The system includes different sections, e.g. x ray, fire safety and different routines. Respondent D mentions also controls of water and the organisation “Sweden Recycling” as formal systems. Respondent G said that management of amalgam, clinic information, quality assurance, environmental reduction and guidelines is found on “Fokus and “Insikt”. Respondent G could not say exactly what the policies contains but knows that they are presented in the formal Webb systems. Respondent E told that formal documents are available on “Insikt” but has not seen or noticed any environmental policies there. Likewise, E, Respondent C said that formal documents can be found at “Insikt”, however neither C has not seen any environmental policies there. Respondent F mentioned that she/he seen environmental policy few times on “Insikt” but also admitted that cannot tell being good at reading it. The policies were used to be seen in paper form, but this is not the case anymore.

“Seen documents such Environmental Policy on paper, but then it is been a while, several years ago. They maybe do more than we see.” –F

6.2.9.2 Courses

Respondent A mentioned that courses involve a lot of talk a lot about the environment, however there might be courses primarily focusing on social responsible aspects. Respondent C mentioned that she/he attended course “Addera” in January 2018. Respondent E also brought up participation in a course called “Addera” in January 2018 and autumn 2017. According to C and E, the course was not primarily focused on environmental aspects but how to work in teams. However, some points were dedicated for environmental aspects. Respondent B mentioned that she/he had been on a course not with an entire program but bullet points about environmental concerns. Respondent F stated that at education programs and courses in general they might discuss sustainability and environment. But maybe with focus on the patients.

Respondent G have been at a course called “Dental Hygienist Days”. In relation to the course there was a trade fair where she/he learned a lot of focus on the environment. The companies at the fair presented more environmental friendly product substitutes e.g. straws for dental care made of sugar canes. She/he said that it is not information from PTJ but at fair trade it is a lot of concerns about the environment. The previously mentioned interest about the straws made out of sugar canes came from own interest rather than the company. Respondent G recently acquired knowledge has not spread the information the colleges at the clinic but admitted about new

thoughts, it is happening a lot in dental care at the moments and that there is a lot of things dental care can be better at considering the environment.

6.2.9.3 Connections

In order to summarize the formal system theme, the employees were asked directly how they perceive the formal systems affects their participation in companies CSR goals. Three of the employees (respondent A, C and F) stated that the formal systems are not affecting their CSR related actions but rather other factors, which will be describes in the ending of the Findings section. The remaining employees could see some connections in actions taken and formal systems provided by the company. For instance, B said that after she/he completed a course they went through routines of Amalgam and Mercury and took water samples, it has been 4 years since the respondent been at this course. Respondent G mentioned bringing back knowledge from the courses. The next step is to spread the word and implement it.

6.2.10 Informal Systems

Employees were firstly asked about the workplace and culture, then the informal systems were presented and discussed. The informal systems connections to CSR was asked continuously in each section.

6.2.10.1 Role Models

Two of the employees told about a colleague currently working at the company that they perceived engaged in environmental issues in some ways. Both of the two employees felt affected by the actions performed by this/those employee/employees. The remaining employees could not come up with one specific employee perceived as more engaged in social and environmental issues. In general, it was perceived that the engagement within CSR was equal among the employees at the workplace. Respondent A could mention an employee perceived as interested in social responsibility. Respondent D mentioned a dental nurse perceived as more engaged as well as vicarious dentist that planned to volunteer work in Africa. In both cases, respondent D felt influenced by the employed employee's discussions and their actions. B stated that an employee thinks about the ecological aspect of food and that this affect how the respondent thinks of her/his choices of food if this is discussed during for example lunch and coffee.

6.2.10.2 Norms

Six employees could tell about some norms at the workplace. D mentioned two norms related to patient care; time delays and emergency patients. In case of time delays, there is a process of how

to make it less inconvenient for the patients. In a case of emergency patients, the dental nurses are trying to change the set time schedule, so the patient can be provided with care. Additionally, B described a routine for how to take care of new patients. Usually, more time is set for those, in order to take some extra information and make them feel comfortable and welcomed. All those norms can be referred to solid care for the patients, and thus also for social responsibility.

6.2.10.3 Rituals and Ceremonies

All of the respondents mentioned Christmas Dinner as a recurrent annual tradition. B, C and E mentioned birthday celebration. In addition, A mentioned eating lunch out together. The food served at the annual Christmas Dinner was locally produced, which is a connection to an environmental mindset. After all, this mindset was not brought back into the culture, it remained at the dinner. Summarizing the answers, the Christmas Dinner simply happened to be locally produced, however it was not the primarily thought behind the choice. Respondent F added that even though the local production of ingredients was not the driver behind location choice, it feels better to eat locally produced food.

6.2.10.4 Stories

Respondent A could not come up with any stories. Six of the others could tell stories about dentist that have previously worked at this clinic. The story told by respondent B story related to a situation involving a previously employed employee and could be related to social responsibilities. The experience make B analyse more what is right and wrong. The other five stories did however not connected aspects related to social responsibilities in a direct way.

6.2.10.5 Language

Respondent A said that the language is open, and one do not walk around thinking about how to express a thought, it is not strict. Respondent C said that the language is relaxed. G said that it includes medical terms. Respondent E says that the language official. Respondent F thinks of the patients and that you talk a lot with them, a lot of patients says that it is really nice and friendly here, in general patients give a lot of compliments.

Respondents A and C have not really heard words related to environment and sustainability at the workplace and stated also that discussions about social responsibility and environmental issues do not take place at the informal meetings such coffee and lunch breaks. The remaining five respondents stated that such words and discussions during informal meeting can appear. Respondent B mentioned that these words are not heard directly but rather in patient related

contexts. As example when talking about sustainability it can be connect it with giving the patients the best care that lasts for a good price. Respondent F said when buying expensive products. You want it to be durable. She/he also mentioned that they talk a lot about how much they should buy when they are to buy things, so they do not have to throw away material because it gets too old, they hardly never waste material. And that this relates to the environment.

“Yes, it happens, we are discussing a little bit of everything here” -G.

“If someone has a problem related to this, we are discussing it. for example, what should we do with the left-overs in the fridge,”. -E

6.2.11 Last Thoughts

As an ending for the interviews, employees were asked whether they would like to work more with social responsibilities more than they do today as well as what drives them and what hinders them to take CSR related actions.

Respondent B does not feel an interest to work with CSR issues more than today. All other employees felt that they would like to be more engaged. Respondent G said that it is in it is in the present to think about it, have to start thinking. Respondent E said that she/he is inspired to do more after talking about it, she/he is doing things for environment at home and feels that it might be a good idea to start taking five minutes to discuss this in the meetings.

All of the interviewed employees identified one common factor that hindered their participation in CSR, the lack of time. Three of the employees stated that the main focus is on providing healthcare. Also, the characteristics specific for the industry were crucial: Time, what is also hard in the dental care industry is the hygiene aspect. All hindering factors mentioned by employees are summarized in the table.

“Some products cannot be replaced since that would mean that the quality of care would be lower”. -G

Table 2, Hindering Factors

Hindering Factors	Respondents
Time	A, B, C, D, E, F, G
Primarily focus on patients	D, E, F
Lack of personal interest	B
The industry	G
Engage everyone	C

To conclude the interviews, the employees were asked which factors drives them to take CSR related actions. Besides the formal and formal systems, employees' actions were affected by other factors. Those driving factors are summarized in the Table 3. Almost all employees mentioned that actions related to environment were driven by personal interest and general concern for the environment. Many of the employees stated that the environmental actions taken at work are same as they take at home. It grounds in the mindset. F mentioned common sense and stinginess. Respondent G stated that external factors such as media has an influence on her/his thoughts.

"It is in the "spinal". It would have felt wrong to just throw away the mercury as trash even if you were allowed. "- F

Table 3, Driving Factors

Driving Factors	Respondents
Self interest	A, C, D, E, F, G
Rules, regulations, control	A, D, F
External factors; media	G

Some respondents connected their actions to culture and informal and formal systems. Respondent B said that she/he think a lot is about the working environment, the people you

worked together with. Respondent D said that it is a mix of things, but she/he says that the laws and policies are the main reason that they talk about it.

7 Analysis

The findings will be analysed in this section. The structure of the analysis is developed from the theoretical framework to match findings with the previously discussed literature.

7.1 CSR

A lot of formal documents and published material regarding social responsibilities are communicated from PTJ. Most of the employees were aware of how to work with amalgam and mercury, however, some doubts remain whether their awareness was primarily based on company's CSR related to environmental aims or general knowledge about amalgam and mercury. The aspect of amalgam and mercury will be further discussed in the analysis. Nonetheless, the employees were not aware of the other aspects of the company's CSR including the environmental aims. Only one employee has heard about PTJ's engagement in the external project, "Rädda Barnen". The other projects such as "Operations smile" were unfamiliar to the employees. The general unfamiliarity of companies CSR aims within the societal responsibility area will provide a basis for the analysis. It was observed that employees took actions related to company's CSR aims and hence contributing to the fulfilment of the CSR aims even though they were not aware of these goals. Therefore, it could be stated that employees participated in the company's CSR without a conscious awareness about their participation.

7.2 Employees as Key Stakeholders

The study builds on employees' role as stakeholders in the CSR implementation. Chen and Hung-Baesecke (2014) suggest that when employers enable the employees to be active in the CSR programs the CSR programs become the most effective. This is supported by the empirical findings; the CSR strategy of the company is highly depending on the employees' actions. PTJ had an aim in their Annual Report 2017 concerning being an organisation with low impact on the environment. The aim to reduce energy, resource use of products that are harmful to the environment would be difficult to achieve without employees' participation. Employees participation to this aim was showed by turning of lights, devices and recycling. Also, findings in secondary data show that zero emission of mercury is an important goal for PTJ. A part of this

goal is achieved by the installed amalgam separators, but the management and routines taken by employees are crucial to reach the goal.

7.3 Summary of Actions

CSR related actions performed by employees and whether those were based on formal and informal systems are summarized in table 4. The table also presents other factors driving the CSR related actions. Some factors are more related to the professional role, e.g. working as a receptionist involves more printing than working as a dentist. Furthermore, it is important to keep in mind that all respondents did not come up with all the actions individually, even if they were taking them.

Table 4, CSR Related Actions

CSR related actions	Respondents	Formal Systems	Informal Systems	Other Factors
Management of waste (e.g. amalgam, mercury)	A, B, C, D, E, F, G	Policies, formal routines.		Law & Regulations
Turning of Devices and lights	A, B, C, D, E, F, G		How things are done, value in culture	Own Interest
Paper Reduction	A, B, C, D, F		How things are done, value in culture	Own Interest
Recycling	A, B, C, E, G		How things are done, value in culture	External Directions Own Interest
Limited use of instruments	E			Own Interest
Not buying more than needed	F, E			Own Interest
Using less plastic cups	B			Own Interest
Substitute products that could contain something bad	B			Own Interest
Quality Products	B, D			Own Interest

Lightbulb	D			
Buying soap	D			Own Interest
Plastic Bags	F		How things are done, value in culture	
Buying Organic Food	C			Own Interest
Reducing Food waste	E			Own Interest
Car Pooling	E			Own Interest
Biking	F			Own Interest

7.4 Motivation and Commitment

As stated by Collier and Esteban (2007) employees must first be motivated to take an action to fulfil the CSR goals. Since the employees took CSR related actions, the motivation was present, even if a direct relation between employees' commitment to CSR related actions and the company's CSR goals could not be found.

Moreover, it is interesting to discuss is whether the CSR related actions were a result of commitment to the organization or to the task. Any patterns indicating that the employees were taking CSR related actions because of their commitment to PTJ could not be found. In the case of PTJ and its characteristic business model, the commitment to the organization might be hard to achieve since employees could perceive the clinic to be apart from PTJ. One of the respondents stated that it feels like the clinic has been somewhat disconnected from PTJ in many years. Therefore, when investigating the type of commitment within this company and its unique business model an analysis would be that the commitment is for the clinic and hence the workplace rather than the organization itself. Respondent A is still working despite retirement age, respondent B returned to the clinics after being away for two years. These two cases could indicate commitment to the clinic and hence to the workplace. In this study no findings have been made of that the commitment contributing to CSR related actions towards the society and the environment. This could be closely linked to the fact that the employees were not aware of the CSR goals. Since the employees were not aware of all the CSR aims they would neither be committed to the CSR related tasks related to society and environment.

Even though the purpose of this study was directed towards societal responsibilities which involved the environmental area of CSR, the nature of the answers indicated a lot of emphasis on patient care, which is another important area of company's CSR. Many actions indicated commitment to the patient care, actions such as purchasing quality products, having routines for welcoming new patients and routines for time delays. Employees seemed to be committed serving their patients high-quality treatments and service. Also, the commitment to the clinic among some employees seemed to have an impact on patient care but not on external social responsibility. It is said that culture affects the type of commitment (Collier and Esteban, 2017). Considering the commitment to the workplace or the organisation, how did culture affect this type of commitment? Culture's influence on employees' participation in CSR will be discussed in the following section.

7.5 Culture

The clinic is of smaller size and has a long history. It is located in a smaller town and many patients have visited the clinic for many years. As found in the findings, employees know many of their patients. The workplace was among many described as open and with a "family feeling". Many employees mention also the word "*home*". They turned the lights of as they do at *home*, one employee bought ecological products as she/he did at *home*, when B returned to the clinic after two years, she/he stated that it was like coming *home*.

The clinic consists of a smaller number of employees working closely together as well as having coffee and lunch breaks together. The culture was described as open several times and the employees felt as they could talk freely about issues. Respondent E mentioned that they had meetings where issues such as electricity use would be brought up if necessary. These characteristics of a culture could provide a base for creating commitment to the organisation, or as in this case, to the workplace. Furthermore, the open and "family feeling" of an organizational culture be the reason of why many formal documents were not in focus; because employees trust their colleagues to do what is right. This could demonstrate a feeling of formal systems not being needed.

It is important to treat patients with good durable care and to prioritize quality. These were values that all of the employees seemed to have adopted. The core values for employees regarding patient care seem to be important for the actions. When buying products, in many cases the main focus was to make sure it was gentle and good for the patients. The employees made sure the patients felt welcomed. In this sense one could argue for that the culture was strong. Investigating the topic of subcultures, as previously stated in the theoretical framework subcultures could derive from

hierarchical levels, functional levels, demographic groups (eg, gender), or geographical regions. In the case of PTJ, the clinic itself could be a subculture from the organisation, derived from the functional level and geographical region.

7.6 Formal and Informal Cultural Systems

Treviño and Nelson (2011) suggest that the informal systems will affect employees related to ethics more than the formal. That it is because the real organisation is experienced through the informal systems and affect behaviour more than the formal. In this study, no conclusions can be drawn suggesting that in relation to participation in the companies CSR, informal cultural system affected employees more than formal cultural systems. The results of this study rather suggest that formal and informal cultural systems affect different actions related to CSR.

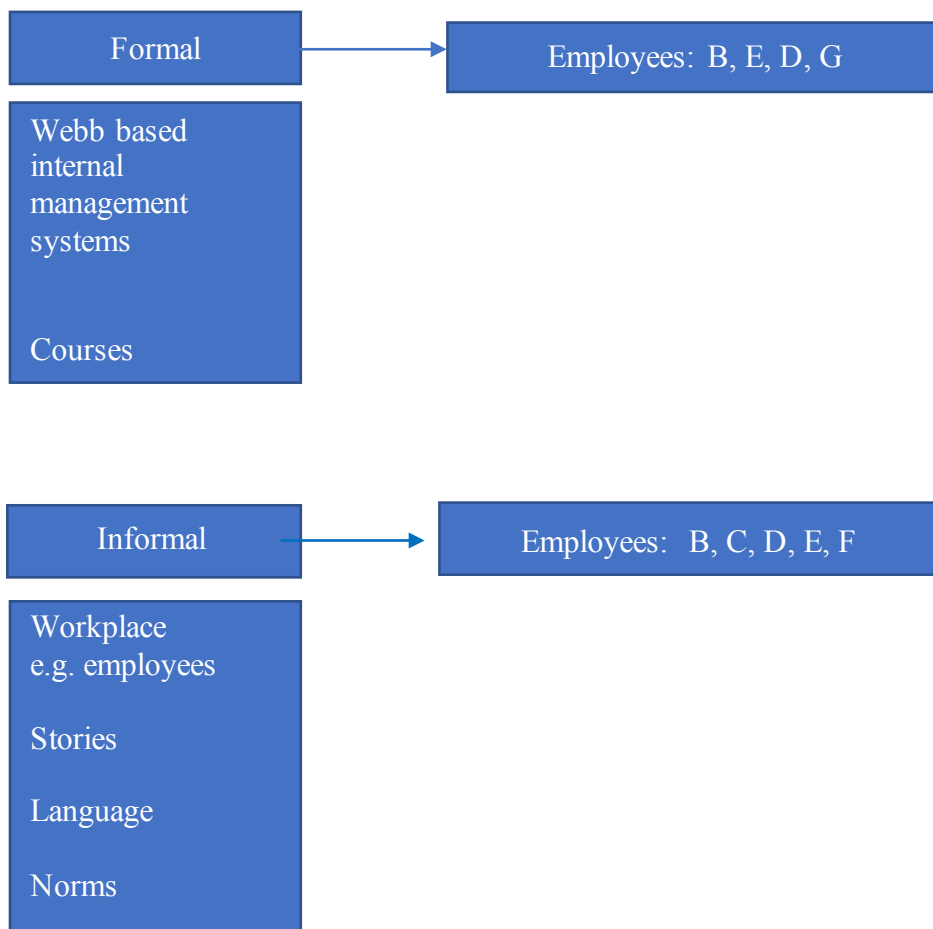


Figure 2 Formal and Informal Systems

7.7 Formal Systems

The research question of this study aims to investigate how formal and informal cultural system affect employee's participation in CSR. This part of the analysis is dedicated to how formal systems affected employees to take CSR related actions.

The formal systems affected employees' participation in the company's CSR to a limited extent. It was observed that it was not due to lack of motivation to fulfil the stated goals but rather due to lack of awareness of e.g. content of the policies. When employees were asked directly, whether they perceive that formal systems affected their CSR related actions, three of the employees stated clearly that their socially responsible actions were not based on the formal system.

Referring to the findings section and employees' answers, the internal quality databases "Fokus" and "Insikt" were seen as primary tools to receive information about environmental and social aspects of CSR. To illustrate, the formal documents such as policies and codes could be found on these databases. However, most employees were not aware of the policies; *Codes of Ethics* and *Policy of Sustainability* and *Environmental Policy*. The ones aware of those did not have specific knowledge about the content of the policies. Some employees mentioned that environment was brought up in "Fokus" but did not know the content. Having documents such as policies but facing problems in the implementation could be based on the theories of motivation and commitment. In cases when employees are aware of the policies but do not read them, it could mean that they lack the motivation of doing so. This suggests that the knowledge about environmental documents is not enough to engage the employees of the content. Motivation is needed for reading and implementing the content of formal documents. The limited knowledge of documents content is not necessarily related to lack for motivation for the company's CSR. As stated by respondent B it was a while ago they went through the "Focus" and "Insikt" quality programs where the policies can be found. Moreover, since all the employees took CSR related actions, it also means that they also were motivated to take those.

Other formal systems connected to CSR were courses and education. The employees have not participated in any course that mainly focused on the CSR areas. However, they attended courses and educations that involved some CSR aspects, such as the trade fairs presenting more environmentally friendly options to work with. Respondent G stated that the knowledge is brought back to the clinic, although thinks that it can be hard to involve the remaining employees. The

main aspect that emerges is the implementation of new knowledge into the clinic. Respondent B mentioned that after completing one of the courses, they went through the content and routines regarding management of waste at the clinic.

It is interesting that all the employees participated in a responsible management of amalgam and mercury. The employees were following the guidelines found in formal documents, moreover participating in the company's CSR goals. Formal documents, routines, and procedures contributed the employee's management of the harmful waste in a responsible way. Because of the annual controls, the clinic is required to meet regulations. Respondents B, D, E and G all mentioned "Fokus" and "Insikt" as places where information of how to handle amalgam was communicated. How to manage harmful waste is clearly communicated to the employees through education, routines and the quality systems Focus and "Insikt". What has been observed and stated by several employees is that PTJ increases the amalgam awareness. This was illustrated through the example where one of the employees read the message about spreading amalgam education to other countries. However, as perceived by two employees, PTJ was not the main actor behind the amalgam and mercury management. Respondent B stated that the knowledge is brought from dental nurse education and another organization she/he worked for.

Also, the actions affected by formal systems were also connected to external regulations. Management of amalgam and mercury were related to the check-ups- from the municipality. The employees knew information about amalgam of formal documents, but not the other environmental concerns. Amalgam management was followed up after a course, routines and controls mentioned all concerns amalgam. An interesting analysis of the findings related that the management of amalgam was particularly connected to the dental industry and dental related professions. It could somehow provide a reason for why the employees were aware of this aim but no other aims such as energy and reduction, which could apply in all industry and occupations.

7.8 Informal System

This part of the analysis is dedicated to how informal systems affected employees to take CSR related actions.

Connections in all the informal systems except for rituals can be drawn to CSR related actions. Starting with stories, it was found that a story created shared meaning of employees' values, concerning their colleagues and patients. This supports the theory of (Daft and Marcic, 2015) suggesting that stories are important to keep the organizational culture alive. However, stories

have not contributed to direct CSR related actions but rather influenced the mindset of at least one of the employees, by affecting him/her to striving for taking responsibilities in her/his work. Regarding roles models, one or two employees made other employees think more about the society. As described in the theoretical framework, heroes do not have to relate to employees with a leadership position. (Treviño and Nelson, 2011). According to Daft and Marcic, (2015) role model affect culture. However, this employee rather affected the mindset of one employee which made her/him reflect about the actions taken at work. When an employee became aware of another employees inspiring actions it affected another employee. This could suggest that employees are affected by each other and inspired to take actions they admire. Moreover, the employees influenced by another employee stated that the affecting discussions took place on informal meeting such as coffee breaks. The language, discussions about sustainability with a sub focus on durability took place on informal meetings. This could be strengthening the importance of sustainable dental care for the patients, which in turn led to actions supporting the values.

Norms regarding how to take extra care of new patients are described as something specific that everyone should be aware of when entering the clinic. This sets the tone for a solid care and quality of the patients, and thus also for social responsibility. This is confirming what Treviño and Nelson, (2011) stated *“Norms are standards of daily behaviour that are accepted as appropriate by members of a group”*. As example, it would not be acceptable to not set the patients first. Additionally, the importance of routines within the workplace has been observed. Many CSR related actions, such as recycling or turning of the lights were taken because of informal routines, employees did it because it was a standardized behaviour. Also, some products were bought out of habit. Analysing how stories, role models and language affected employees' participation in CSR it could be concluded that in general, these informal systems were not directly related to specific actions but are rather affecting the mindset of the employees. To illustrate, when hearing discussion about sustainability or the environment it did not contribute to a direct action of turning of devices or recycle. However, these informal systems could affect the thinking which could in turn indirectly lead to taking socially responsible actions. To openly talk environmental and societal aspects is related to the openness of culture. The openness of organizational culture could therefore, create good conditions for creating mindset and inspiration.

As with formal systems, the actions related to informal systems, employees took actions without being aware of that they are contributing to the CSR goals of the organisation. A difference between the informal systems is that the actions which were somewhat affected by those falls under goals that are not related to occupation or regulations. The actions related to informal

systems are rather things that employees mentioned as “common sense” or “you do as you do at home”. For instance, turning of the lights, the aim of energy reduction and recycling which is related to lower impact on the environment. These are actions that are not occupation specific nor falls under regulations.

7.9 Factors Hindering and Driving Participation

To this point, the sections of the analysis were developed from the theoretical framework. In order to understand why CSR is not a more prevalent part neither among the employees nor in the culture it was decided to include additional sections developed from the findings. This section concerns the analysis of the hindering and driving factors behind the CSR related actions.

When asking about hindering factors, one factor mentioned by one of the employees was to *engage everyone*. Also, according to respondent G that have attended formal courses and internal education, a significant aspect of bringing the newly acquired knowledge back to the clinic was to involve the remaining employees. The fact could be related back to having a culture where patients are in focus and that all the extra time the employees had was focused on patients. Time was also something mentioned by all the employees themselves, all the time you have is focused on the patients. Likewise, time was according to all respondents what was hindering them to get more involved in CSR activities. However, some of the activities mentioned such as purchasing more environmentally friendly products are not more time-consuming. The reasons behind the lack of motivation to act could vary and depend on factors such as lack of time or interest. Interests are discussed as a major factor, this is also brought up by the employees in the last question of what themselves believe is affecting them the most.

The employees did most of the socially responsible actions because of their own initiative based on personal interest such as caring for future generations, media and doing what they believed was right. All the respondents who stated they had an interest in working more with CSR related actions also stated that the main reason they took action in first place is self-interest of environmental concerns. Respondent B brought back a lot of inspiration from a course. The other respondents were not as affected, this could depend on the course itself of the self-interest. Also, Collier and Esteban (2007) suggests that motivation is based on own values. If employees themselves believe that self-interest is what affect them the most it can be argued that inspiration can affect actions. Such as discussing the buying of organic food, going on a course and hearing stories.

8 Conclusion

In this section conclusions regarding the analysis and answers to the research questions will be presented.

The aim of this study was to investigate how formal and informal cultural systems affect employees' participation in a company's CSR. This has been investigated through collecting information about PTJ's CSR. This information was used to understand the CSR of the company and to develop interview questions. The primary data was collected by conducting semi-structured with seven employees at one of the dental clinic operating under PTJ. The investigation of actions taken by employees' hence the participation in CSR was based on the multisystem framework, consisting of formal and informal cultural system. Moreover, the theory of motivation and commitment enabled to understand the reasons behind the participation in CSR.

A key finding in this paper is that employees took CSR related actions which indicated their participation in the company's CSR. However, one of the findings was that the employees were not aware of the CSR aims of the company. Employees took actions related to the company's CSR, therefore, contributed to the fulfilment of CSR goals, without being aware of those.

In order to answer the research question, the key findings related to formal and informal cultural systems were identified. Firstly, employees were aware of formal systems such as web-based management systems; "Fokus" and the intranet "Insikt" and participated in courses and internal education, which contributed to the actions taken towards an environmental aim; *amalgam waste management*. The contribution to other environmental aims that were part of company's CSR was not directly affected by the formal systems. Moreover, employees were unfamiliar with many formal documents such as policies and codes. An interesting key finding discovered that the formal system might be less communicated and used within CSR areas where the aims could be perceived as "common" sense. However, for the occupation and regulation related actions such as management of amalgam the formal systems seemed to be used more frequently and effectively.

The informal systems affected employee actions in an indirect way. The informal systems did not have a major impact on the direct action taking in relation to CSR, however, norms showed to be the dominant informal system that affected employees action such as recycling and turning off devices. It was also observed informal systems affected the mindset of the employees which could consequently affect their actions. The actions affected by the informal systems, such as

turning off a device are not occupation specific nor regulated by law. Those actions that the employees could take easily without guidance from formal systems but rather originating from common sense or own values brought from home.

Besides the impact of formal and informal systems on employees' participation in CSR, factors hindering the participation were discovered. These factors referred to lack of time, lack of interest, primarily focus on patients, engagement of all employees and the dental industry. In addition, it was identified that other factors such as personal interest and external factors including media have an impact on employee participation in CSR. The main reason for many of the actions taken was own interest and values.

9 Discussion

Under this section contributions of the thesis will be elaborated. There are also limitations in this study that will be brought forward. Moreover, proposals for further research will be presented.

9.1 Contributions

This study has contributed with insights within the academic fields of CSR, CSR implementation, employee engagement and participation, organizational culture and its role in CSR implementation. The contribution to research has been made by adding to the knowledge of employees' *participation* in CSR. The findings can be used to further analyse how to integrate CSR practices internally by engaging employees to participate. Contributions have been made by investigating the role of organizational culture in CSR implementation. The multisystem framework developed from the field of managerial ethics was adapted to CSR actions. Formal and informal cultural system are contextual factors in analysing the implementation of CSR strategies. The theories of motivation and commitment were examined in relation to CSR actions. Contribution to practise has been made by presenting findings that could help managers who oversee implementing CSR strategies. The research could create an understanding of how formal systems accessible for employees are used and prioritized. As well as the importance of communicating down formal documents. Valuable information for manager could be to increase the awareness of CSR activities. Moreover, this paper could help managers to increase the awareness of informal systems and how these could affect employees' participation in CSR.

9.2 Limitations of the Study and Future Research

The conduction of this study encountered several limitations. Firstly, this study focuses on a single case and hence only one clinic operating under PTJ. This leads to that the empirical findings cannot be applicable to other clinics operating under PTJ. The applicability of the results would increase if the study would be conducted on more than one clinic and the findings cross-analysed. Secondly, the findings were limited to only one company and the dental care industry. However, this study contributes to results somewhat useful for understanding how employees are taking social responsible actions within a workplace in the daily work activities.

The nature of the study and small sample size removes the generalisation of the results. The study involved a small sample and semi-structured interviews. To extend the data collection a focus group could have been used to gain knowledge of the topic and construct more in-depth interviews. There were restrained limits of time for the interviews since interviews took place during the employees working hours. This limited the time that could spent at developing each topic. Further researchers could take part of the limitations mentioned above and conduct a study using larger samples and additional methods to collect data.

Furthermore, the affection of formal an informal cultural system was investigated separately, it could therefore be valuable to investigate how the formal systems affect the informal systems. Another interesting aspect for future research is to investigate other driving factors emerged throughout the research such as personal values and own interest. Future research could also base on the findings regarding the factors hindering employee participation in CSR.

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Appendix 1

Interview Questions

Introduction

How long have you been employed at Praktikertjänst?

How long have you worked at this dental clinic?

What is your professional role / What do you work with within the company?

CSR

Are you aware of how PTJ engages in social responsibilities?

-Externally

-Internally

Do you know the (3) focus areas in Sustainability?

Do you know the content of the Focus area "Corporate Social Responsibility"?

Do you know how PTJ work with environmental issues?

Are you in any way directly involved in Praktikertjänst environmental issues / social responsibility in your career role?

Do you take any responsibility for social responsibility beyond what is part of your professional role?

Can you describe how you work with social responsibility your workplace?

Formal systems

How does Praktikertjänst environmental goals affect your commitment to your social responsibility?

Are you aware of any formal systems on the organization, for example; policies, codes and education programs, courses?

Can you describe how these formal systems are related to social responsibility?

Do you know that these formal systems have contributed to a commitment to social responsibility?

Can you describe a situation when you have committed sustainability / responsibility based on these formal systems?

Culture

How would you describe your workplace?

How would you describe the culture of the company?

Histories/Myths

Could you describe this organisation with a story?

Is there any story related to actions sustainability at your workplace that you could share?

Is there any myth about sustainable action at your workplace?

Do you think the/these stories affect the extent to which you participate in work concerning sustainability?

Role models/heroes

Are there any other employee / colleague / manager in the workplace that you know is committed to social responsibility?

Do you know a colleague who does not work at Praktikertjänst anymore who has been involved in social responsibility?

Have you felt that you want to work environmentally conscious because someone else at work has done it?

Language

How would you describe the language in your workplace?

Are there any words that are typical to use in the workplace?

Are words such as sustainability, social responsibility and environmental impact used in the workplace?

Do you feel that social responsibility comes up as a topic in the staff room on the breaks?

Have you experienced that there are discussions about social responsibility beyond formal meetings?

Would you say that it affects the extent to which you participate in the social responsibility of Praktikertjänst?

Norms

Is there anything such as "how we do here with us / how things go to here" as you can describe?

Would you say that it affects the degree to which you participate in sustainability work?

Rituals

Can you describe some rituals or ceremonies that take place within the organization Do you feel that these ceremonies involve social responsibility in any way?

Can you describe what kind of meetings you attend?

Do you perceive that the meetings to some extent address social responsibility?

Would you say that these affects the extent to which you participate in Social Work Responsibility?

Ending

Would you like to work more with social responsibility than you do today?

If you would describe in your own words, what is it that prevent you to engage in social responsibility within the organization?

If you would describe in your own words, what is it that causes you to engage in social responsibility within the organization?