The Downward Effect of Ethics
In the Value Chain

A single case study in the Swedish FPP Industry

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Abstract

The media has responded toward unethical behavior in rainforests during the ‘80’s, triggering the still upcoming trend of investigation of ethical considerations, as described by Macfarlane (1995). Many researchers are constantly improving the ethical theories and showing continued change in the perception of ethics (Svensson & Wood, 2007).

The purpose of this research is to identify the effect of ethics on the proactive or reactive behavior of companies, with a downward tendency provided in the value chain.

The theoretical framework consists out of a set of theories supporting the goal of identifying ethics within a company, applying a new business ethics model and measuring the pro-active and re-active behavior of the stakeholder in the value chain. Finally, all the theories used, are combined in an integrated theoretical model used to justify the collection of empirical data and to give structure to the analysis.

The empirical data has been gathered through non structured and semi-structured interviews with customers, employees within the case company, and a supplier to the case company. These findings are complemented with secondary data gathered through websites, annual reports, codes of conduct, media articles and others sources.

The findings of the study showed that the (in the theoretical framework) assumption of a downward effect in perception and change in ethical considerations is not as obvious as previously thought. Within this case study, the ethical influences come from the case company, situated in the middle of the value chain, influencing both the consumer and the supplier, in ethical considerations.

Keywords:
Ethics, Value Chain, Business Ethics, Single Case Study, Marketing, Pro-active, Re-active.
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1. Introduction

Chapter one introduces the reader to the thesis, providing a reasoning of research choice, along with a background discussion upon the areas leading towards the purpose and the research question. Thereafter, a short explanation and definition of the terms commonly used in this thesis is provided.

1.1 Background

The ethics of business practice became a growing subject in social and political debate during the late 1980s, due to information provided by the media at that time in areas such as the destruction of the Brazilian rainforest. As public and academic interest in business ethics has grown, the business studies curriculum has slowly begun to respond to the demand and influence of an ethical dimension in business. (Macfarlane, 1995).

Nevertheless, the increasing criticism by reporters, and the in-depth research about what happens behind the curtains of big companies is increasing too, which can be demonstrated by several articles written by journalists. Companies like e.g. H&M got negative media attention because they were involved in child labor (Green News, 2008). The actions H&M undertook by using a code of conduct with a child labor phrase in it, only changed after the reporters found out, shows that H&M is displaying a re-active attitude. Only after negative media attention did they change their policy (Svensson & Bååth, 2008) (Svensson & Wood, 2003).

Other companies, like ReCellular and other, greener companies, tend to act proactively on ethical practices, both internal and external (Böke & Mulder, 2008). Also Böke & Mulder, (2008) interviews showed an increasing interest in ethical considerations internally at company sites. An example is Dormer Tools ab. who are more focused on industrial markets and less on end consumers. Moreover, the lecture by Goran Svensson at Halmstad University during the fall semester of 2008, about ethical performance evaluation, and its five parameters; time, context, gap, outcome and consequence, got our attention on the topic (Svensson & Wood, 2007). Svensson stressed the importance of ethics and the changing definitions of right or wrong.
Hum (2008) claimed that Professor Michael Porter, the author of The Competitive Advantage of Nations, even emphasized, when speaking at The London Business School in 2000, a new factor in the concept of competition, being social responsibility. This means that, as a consequence, appropriate ethical decisions are now an important part in the battle to gain competitive advantage in the international business arena.

1.2 Problem Discussion

Ethics is generally referred to as the set of moral principles or values that guide behavior Creyer & Ross Jr (1997). According to Orme & Ashton (2003), ethics is about fairness, and deciding what is right or wrong, and about defining the practices and rules which underpin responsible conduct between individuals and groups. Orme & Ashton (2003) also define being ethical is meaning taking the necessary actions to ensure that these practices and rules are applied consistently in all day-to-day business situations. Nevertheless, when trying to define ethics in business, we believe the difficulty lies within the practical application of all theories and assumptions made by previous studies and research. According to Holme (2008), business ethics can be defined as a set of moral principles for arriving at a decision within the values of the organization, where morals explain the principles of behaviour in accordance with standards of right and wrong. Nevertheless, the enormous scope of variables and measurements to justify his definition of ethics, shows that ethical consideration is a complex phenomenon. Especially with the increase of attention on the ethical field as Macfarlane (2005) has shown, a practical model could be a help in simplifying the complexity of ethics in business. Therefore our research is touching upon this complexity.

Svensson & Wood (2003) have proven that the definition of ethics is fairly complex, and many authors have attempted to design a common definition that can be used by everybody. Also, Svennson & Wood (2003) have proven that one common definition of ethics is impossible due to different perceptions on ethics by many authors (De George, 1999; Velasquez, 1998). The definitions differ within the concepts of morals and values, and try to make sense out of emotions and human interaction. Therefore, whilst trying to define ethics, one has proven it is impossible to adapt one definition in general (Creyer & Ross Jr, 1997). However, to conduct research from an international perspective, it is necessary to adopt a single, specific definition of ethics.
As mentioned in the discussion above, Hum (2008) demonstrated the importance of business ethics and stressed the new adapted ‘social responsibility’ factor, by Michael Porter in his frame explained in Porter (1990). Nevertheless, according to Glaser (2005), managers make various decisions in accordance with the value chain, but do not give significant consideration to ethics. As shown in the background chapter, the influence of customers and the increasing awareness of, where a product is made etc. is showing increasing effect and flow of ethics within the value chain. Therefore, research concerning the influence of ethics within the value chain could be considered.

After recognizing the influence of ethics (Hum, 2008; Porter, 1990), a discussion started about whether a company could be pro-active or re-active, as defined by Svensson & Wood (2004), in its behavior towards conducting business ethics. Pro-active and re-active behavior are explained as: moving in a positive way to ethical business performance for being pro-active, and being led by the rules and regulations, and so limiting oneself would be considered as reactive. An example would the case of H&M, as reported by Svensson & Wood (2004), which was shown to have a tendency of being re-active, and acting upon the media and other pressure groups (such as customers). It would be interesting to look whether companies show a proactive or a reactive attitude towards ethics at this moment (during the research period) and to research the impact of this factor on the value chain. The attitude towards ethics and the mapping of ethics is, in practice, a good way to increase the awareness and perception of business ethics.

1.3 Purpose and Research questions

The main purpose of our research is: ‘to identify the effect of ethics on the proactive or reactive behavior of companies, with a downward tendency provided in the value chain’.

To be able to achieve the above stated purpose, some research questions will need to be asked on a personal level within a business.

Firstly, the value chain should be defined in order to be sure as to what extent we use the theory of Porter (1990) to reflect upon the purpose. Therefore, a first research question is: ‘To what extent is the downward effect in the value chain of importance for ethical considerations?’
A second issue is the identification of ethics within the dimensions of the value chain, such as consumer and business expectations, as explained by Svensson & Wood (2007) in their business ethics model. A second research questions that needs to be answered will be: ‘How do actors in the value chain implement ethical considerations?’ This is due to the fact that many authors, such as Svensson and Wood (2003, 2004, 2007), have captured the essence of the ethical issues in their research.

Thirdly, after investigating how the expectation and evaluation of the actor in the value chain are perceived, one should be able to show that the influence on the value chain can be divided into ‘proactive’ and ‘reactive’ (Svensson & Wood 2004). The research question will be formulated as; ‘to what extent has a proactive or a reactive attitude, towards ethics, influence on the value chain?’

After asking these three research questions, one should be able to measure the effect of ethics on the pro-active or re-active behavior of companies, with a downward tendency of the value chain. Therefore, we should be able to draw a conclusion out of this research purpose.

1.5 Delimitation

In order to conduct a research of appropriate size and depth and in line with our purpose, we have to make limitations. The scope of ethics is overwhelming, as every corporation has to cope with ethical considerations, since it is the bases of our constitutional rights (UN Global Compact, 2009; Holme, 2008; Bansal, 2005). Therefore, the choice of investigating the Forestry, Paper and Packaging Industry (FPP) in Sweden, is done in order to maintain focus, and grasp the essence of our purpose. Another limitation is the choice of using a list from a single organization, namely PWC (2008), in order to obtain the global ranking of all FPP companies globally, of which eight are situated in Sweden. Due to time pressure, we have decided to limit ourselves to one case company, which is situated in Sweden. One could assume that only researching this area, can lead to a conclusion that is not fully applicable to other markets. Also, the set of variables that need to be measured are fairly intangible, meaning less easy to measure making it difficult to generalize the outcomes of this research. Therefore, our focus is the FPP industry is to further develop assumptions made by earlier researchers, such as Svensson & Wood (2007). The persons selected as representatives for the
case company, are connected to the company’s ethical considerations and environmental performance evaluation.

Even with an unstructured interview performed on consumers, to make our findings less subjective, the focus lays on interviewing the companies employees. The information perceived from the interviews could provide us with a slight error of subjectivity and potential lack of certain theory and information.

1.5.1 Definitions
In this chapter, a short summary of the main important terms we will use, and their definitions, are provided, in order to give the reader a clearer understanding of the theory and the scope of the research upfront. Some definitions are mentioned before. However, we believe a short summary of the most important definitions will help you, as a reader, to follow our theoretical framework, analysis etc.

Ethics
According to Holme (2008) Ethics is a moral principle or set of moral values held by an individual as explained in Chapter 1.2.

Business ethics
Business ethics is defined as a set of moral principles for arriving at a decision within the values of the organisation. Morals are principles of behaviour which are in accordance with standards of right and wrong. Values are the moral principles or accepted standards of a person or a group and principles are standards or rules of personal conduct. Ethical business values are part of the bigger topic of business values in general (Holme, 2008).

Pro-active vs. Re-active
As touched upon in the problem discussion (Chapter 1.2). However we believe a small explanation should be mentioned here. We adapt the definitions of pro-active and re-active of Svensson & Wood (2004), when there is a mismatch between the ethical perception of the surroundings of the company and the company itself. When making sure this gap is there due to the fact that a company does more on behalf of its own ethical considerations than expected, this is called being pro-active. When acting upon legislation, or uncovering ethical flaws a company, this is seen as being re-active (Svensson & Wood (2004).

The Value Chain
Kaplinsky and Morris (2001) describes the value chain as the full range of activities which are required to bring a product or service from conception, through the different phases of production (involving a combination of physical transformation and the input of various producer services), delivery to final consumers, and final disposal after use.

1.6 Disposition

In order to give the reader a clear understanding of the relation between the chapters figure 1 is added, it illustrates the disposition in a graphical form.

Chapter one has the purpose of giving a proper introduction to the research conducted. This includes the background, problem discussion and purpose, along with primary definitions and limitations, and focus to give the reader an understanding of our intentions and reasoning.

Chapter two is the theoretical framework, which is used as a foundation for the empirical methodology and data collection as described in chapter three. Previous studies will be presented in the first paragraphs. Secondly, three theories will be explained. Thirdly the theories will be put into a integrated model in order to follow the research purpose.

The methodology (Chapter three) will follow, it includes methodological viewpoint, and explains the decisions made on the research strategy and study. It firstly tends to describe the whole study, and gives the reader a impression on how we operationalize (semi constructed interview) the theory described in chapter two. Sample size and data gathering in relation to chapters four and five will be mentioned too.

Chapter four is providing all the empirical data.

Chapter five will analyze this empirical data in relation with the theoretical framework.

The final part of the thesis will comprise a discussion and conclusions, including suggestions for further research.
figure 1 Disposition model with correlation and overview of the chapters
2. Theoretical framework

In order to give the reader the best understanding, and due the fact that the chosen methods are in need of theory to be known upfront, as well as using the theoretical framework as part of our qualitative research, the theoretical framework will explain previous studies, the variables on business ethics and the value chain, and the theory behind the FPP industry.

2.1 Previous studies

Many researchers have stressed the importance of ethics in business life, e.g. Fan (2005), who did a research on ethical branding, and stressed the importance of a good brand to be legal and ethical. Furthermore, Holme (2008) conducted research and, through case studies, he was able to show the practical application of ethical business values. Holme (2008) concludes with arguments supporting the fact that businesses should take business ethics seriously.

Hurn (2008) examines the importance of ethics in international business life. The importance of corporate social responsibility is stressed in this research, and it shows the development of ethical standards in businesses. Furthermore, Gilbert & Rasche (2007) conducted a research which critically evaluates standardized ethical initiatives, like the UN Global Compact.

Moreover, in a research of Svensson & Wood (2007), a model is created which explains, and can measure, the phenomenon of business ethics. The model can be seen as a conceptual framework for business ethics. The model consists of three main components, namely expectations, perceptions and evaluations. Those three main components are interconnected by five sub-components (i.e. society expects; organizational values, norms and beliefs; outcomes; society evaluates; and reconnection). With these variables and their measurements, one can measure a company’s ethical performance. However, the model is never tested in practice.

The researches mentioned very well stress the importance of ethics nowadays. However, until now, research has failed to implement ethics in the value chain.

A lot of researchers have discussed the value chain itself (e.g. Kaplinsky & Morris, Glaser (2005)). According to Glaser (2005), “the value chain is concerned with diverse activities
that manage the demand and supply curves”. The issues where the buyer and supplier negotiate for are often: terms of payment, volume, volume discount, packaging and price in Glacer (2005). However, ethics are not mentioned as part of the negotiation in the process.

2.2 The Value Chain

As described in chapter 1.5.1, the value chain is a chain of phases (See figure 2). The creator of the value chain, Porter (1990), has slightly adjusted several of his models in order to implement social responsibility, which is seen as part of the ethical grounds by Creyer & Ross Jr (1997). Nevertheless, we can assume the scope of the value chain is too wide to investigate in qualitative terms for a short time. Therefore, a simplified and adjusted model of the value chain, as adapted from Porter (1990) and Kaplinsky & Morris (2001), who refer to general value chain upgrading, will be taken into account for investigation in order to justify our research.

![Simplified model of the value chain, adopted from Porter (1990)](image)

According to Kaplinsky & Morris (2001), a value chain arises out of more value chains. However, we believe that only using the value chain (see figure 2) is not sufficient for our research purpose, and this due to the fact that the ethical considerations we want to investigate are downward oriented (whilst according to figure 2 the trend is upwards). The value chain does provide us with the ability to structure the course of the ethical effect, as defined by Svensson & Wood (2004). Therefore, we use the structure of the value chain as a basis for the investigation, but we are still in need of extra theory to justify the ethical grounds. Therefore, an implementation of extra theory named the ‘Business Ethics model’, by Svensson and Wood (2007), in the value chain model would enhance the understanding of, and reasoning behind answering the research questions, specifically to identify business ethics in the value chain.
2.3 Identification of Business Ethics in the Value Chain

The model of Svensson & Wood (2007) explains the concept of business ethics. Moreover, it takes into account the time and context. Furthermore, the model explains that business ethics is not a static phenomenon, but rather a continuous process. In all links within the value chain, one can consider each aspect of the business ethics model (Svensson & Wood, 2007). Figure 3 shows that the emphasis is on what the society expects, organizational values, norms and beliefs, outcomes and society evaluates.

![A Model of Business Ethics](image)


2.3.1 Society expects

The first component of the model includes “society expects”. It explains that businesses in capitalist societies are there to have a central role in operating in the best interests of society (Svensson & Wood, 2007). According to Svensson & Wood (2007) the expectations of society will advance in time. Moreover, Svensson & Wood (2007) stress the fact that certain rights the society has, such as freedom of speech and of assembly, allows the society to be self-critical. This brings us to the fact that the society is also critical on the ethical behavior of companies. This leads to certain antecedents that shape the business environment (Svensson & Wood, 2007).
“What is procured is obviously influenced by the value proposition in the demand chain, i.e. its driving by the market” (Glaser, 2005, p443). Moreover, supply chain management has become widely recognised as an important contributor to strategic success by helping firms to meet the challenges of an increasingly competitive and dynamic environment (Monczka et al., 2000). Both for the supplier-business, as well as business-consumer interaction and negotiations, it is important to take business ethics into account and, more particularly, what society expects to be taken into account.

Expectations come from different groups of the society, as can be seen in figure 3. To be able to implement this in the value chain, we simplify it by identifying what the business, which plays the central role in our research, expects from its supplier and what the customer expects from the business. Next to the customer’s expectation, which puts its own pressure on the company, there are more groups that we are going to take into account, which are government legislation, and the pressure of the media (Svensson & Wood, 2007). By measuring these variables, we identify ethics in the value chain and, thereby, we take one step in measuring the impact of ethics in the value chain.

**Government legislation:** In each society, there are laws that regulate expected behaviors of a company (Svensson & Wood, 2007). Moreover, the laws are there to ensure that the expectations of the society are met. ‘Fair competition’ is especially important when talking about government legislation (Svensson & Wood, 2007).

**Power of the media:** According to Svensson & Wood (2007), information that the media provides can make or break corporations. It can destroy a company’s reputation and it can also raise awareness of certain practices which the media thinks the society should be aware. It is very important for companies to consider this, because we are all influenced by the media (Svensson & Wood, 2007). According to Svensson & Wood (2007) p 310; “The media creates expectations of business for us as a society by choosing, which issues to highlight for our consumption and which issues to downplay or even ignore”.

**2.3.2 Organizational Values, Norms and Beliefs**
Organizational values, norms and beliefs, which create the company’s culture, are directly and indirectly influenced by the expectations of the society (Svensson & Wood, 2007).
It is very important for companies to interact with the expectations of the society concerning ethical behavior. Furthermore, it is crucial for companies to consider the impact of their business practices on their stakeholders, like customers and suppliers and the general community, because the organization does not act in isolation in the marketplace, according to Svensson & Wood (2007).

Consequently, the culture of a company will have an impact on their success in business. Hence, it is important for “suppliers” and “business” in the value chain to realize the impact their behavior has on the society, and their success (Svensson & Wood, 2007).

According to Svensson & Wood (2007), the company’s organizational values, norms and beliefs create perceptions, both internal in the company, as well as external. A few measurements, like supplier relationships and customer relationship, will be taken for our research, since those are most important to identify ethics in the value chain.

**Supplier relationships:** According to Svensson & Wood (2007), suppliers should observe the company’s protocols. However, it is important that the suppliers are treated as equals, and with respect in the venture. Furthermore, suppliers should be seen as partners to create value in the marketplace. Svensson & Wood (2007) argue that it is important for suppliers to contribute to their customer’s values and ethical viewpoints.

**Customer relationships:** According to Svensson & Wood (2007), companies should make sure that that they act ethically correct in the view of the customers. Furthermore, Svensson & Wood (2007) argue that customers should be seen as partners in the process of developing company wealth.

**Outcomes:** According to Svensson & Wood (2007), p315, “The interaction of society expectations and the ways that a corporation interprets and reacts to these pressures produces outcomes”. According to Svensson & Wood (2007), in today’s business, just making profit is not enough, because the actions of a company has impact on the society and the society will evaluate that.

2.3.4 **Society evaluates**
After identifying the expectations of the society, the company’s values, norms and beliefs, the society will evaluate the outcome concerning ethical correct behavior. According to Svensson
& Wood (2007), p 315, some of the questions for evaluation are: “Has the behavior of the company being lawful” or “Has the company been environmentally friendly?”.

2.3.5 Reconnection
After the evaluation criteria have been examined, new expectations from the society will occur. The new expectations make a connection to the beginning of the model again. That results in a new basis for organizational judgment concerning ethical behavior. According to Svensson & Wood (2007) this process will never stop.

This process will give an insight into the effect of ethics in the value chain, since the process develops from the society, which is the consumer side of the value chain, towards the business and supplier. However, the purpose of our research is to measure the effect. Therefore a measurement is needed to justify our conclusion and other considerations, namely being pro-active or re-active. Without this theory, one would be unable to do an analysis. Also, the internal justification of ethical considerations is fairly difficult to identify with the measurements in figure3. However, before being able to make any conclusions one should also identify ethical considerations within a company, buyer and supplier. To do this, extra theory is needed.

2.4 Identification of Ethics within a company
As the business ethics model of Svensson & Wood (2007) gives an insight into the effect of ethics in the value chain, the Ethisphere Ethics Quotient rating (2009) helps measuring ethics in a company (from the suppliers perspective as the customers perspective. Furthermore, it will help measuring ethics in the value chain as well. These measurements will help us further in getting a total picture of ethics within the value chain. With this rating, the world’s most ethical companies are identified.

The following variables are used in the quotient rating, which are also shown in figure 4: Corporate citizenship and responsibility, corporate governance, innovation, industry leadership, executive leadership, internal systems; ethics program, integrity track record and reputation.
Corporate Citizenship and Responsibility

According to Cavanaugh (2005), corporate citizenship can be defined as, “the full range of both internal and external corporate activities that contribute to the well-being of the society.” Since we already defined that the well-being of the society is a crucial part when considering ethics, it is a good measure to use. According to the Ethisphere Ethics Quotient rating (2009), one measurement of corporate citizenship and responsibility is looking to see if a company publishes periodic corporate citizenship, responsibility or sustainability reports on its performance. Furthermore, the company’s projects and initiatives that benefit society at large will measure the variable (Ibid). Moreover, the company’s projects and initiatives aimed towards workforce sustainability and well-being is another measurement (Ibid). A further measurement is the company’s performance in environmental protection, climate change and sustainability (Ibid). The two last measurements are the company’s projects and initiatives aimed towards ethics in the value chain, and the company’s total annual philanthropic contributions as a percentage of the net income (Ibid).

Corporate Governance

According to Shleifer & Vishny (1997), corporate governance deals with how financial suppliers assure themselves of getting a return on their investment from the company. Furthermore, Shleifer & Vishny say that it is about the assurance that companies do not steal the capital or invest it in bad projects. According to the Ethisphere Ethics Quotient rating (2009), one can measure corporate governance by finding out if a company has been rated by governance rating agencies, such as ISS/Risk Metrics: CGQ Index rating, and thereby measure the corporate governance by looking at the scores.
Innovation
In the Ethisphere Ethics Quotient rating (2009), measurement of innovation is directly linked to ethics by looking at the company’s key product innovations that positively contribute to public well-being.

Industry Leadership
According to the Ethisphere Ethics Quotient rating (2009), one can measure industry leadership by looking at examples of leadership of industry on issues of business ethics, compliance, governance, social responsibility, sustainability and environment. Most important is to see if there are relevant settings of standards or public policy work.

Executive Leadership
With this variable, the Ethisphere Ethics Quotient rating (2009) measures ethics in the company by indicating the person that is responsible for ethics programs and initiatives in the company, and into what extent these are important functions in the company. One can indicate this by identifying the individual to whom the person with responsibility for the ethics program and initiatives reports. Furthermore, it is important to indicate how often the person who is responsible for ethics in the company communicates with the board of directors, or other committees. Moreover, one can measure this variable by looking how actively engaged the board of directors is in the organization’s ethics program, and by indicating how regularly and consistently the company’s senior executives communicate with employees regarding the proper standards of conduct and ethics.

Internal Systems: Ethics Program
According to the Ethics Quotient rating (2009) one can measure this variable by indicating if the company has a company-wide written code of ethics and business conduct, and if it is shown on the company’s internet and/ or intranet site. Another measurement is to indicate if the company maintains policies that address issues such as antitrust/competition, bribery and corruption, environmental protection and workplace health and safety. Furthermore, one can measure the internal systems by seeing if a company is living up to its values by using proactive mechanisms like e.g. challenge meetings.

Integrity track record and reputation
With this variable, Ethics Quotient rating (2009) measures the reputation with customers, suppliers, media and the general public by seeing it from the perspective of the company and
how the public sees it by looking, for example at the awards and recognitions received by the company in the last five years. Ethics Quotient rating (2009) is able to identify the ethical considerations of a company and to see, in measurable components, the data can be placed within the business ethics model of Svensson & Wood (2007). However, the scope of being pro-active or re-active has not been touched upon yet. Therefore, the combined theory so far is not fully able to be applied to the purpose of our research.

2.5 Effect; Pro-active versus Re-active

With the above mentioned theory, we can measure and identify business ethics and ethics in the value chain. However, we would like to see what the effect of business ethics in the value chain is.

According to Svensson & Wood (2004), two ethical perceptions must be considered, which are the corporation’s view and the society’s view. In Svensson & Wood (2004), an explanation between the gap of company’s behavior and what the society expect is outlined, which is explained as internal and external perceptions.

Svensson & Wood (2004) outlines the necessity of a firm to at least match the expectations of the society. If there is a mismatch between the internal and external perceptions, a gap will occur. It is up to the companies to make sure that there is a positive gap, which means that the corporation is a step ahead on the values and norms of the society. This way of handling ethical issues is called ‘proactively handling’. However, when there is a negative gap, the company is reactively responding to the society’s norms and values, which means that the company is behind the current values, norms and beliefs of the society (Svensson & Wood, 2004). This is clearly related to the expectations of the society, the company’s way of dealing with those expectations, and the evaluation of the society, which is previously discussed in the theory. To measure this, Svensson & Wood (2004) first look at the characteristics in the marketplace. Then, the current business ethics performance of the company should be identified and see if it is acceptable or unacceptable in the marketplace, which is considered as an inside-out perspective. Then, the evaluation of the gap of current business ethics performance can be performed to see whether a company’s ethical performance is proactive or reactive (Svensson & Wood, 2004).
2.6 Integrated theoretical model

With the explained theory, we showed which theories are needed to be able to answer the research questions in relation with the research purpose. Figure 5 shows how we combined the theories into one model, which we are going to use to analyze the empirical data with the goal of answering the research question.

For the purpose of measuring the downward effect, the value chain is used, but with an altered direction, showing the direction of the expectations of ethical consideration from customer to supplier.

The business ethics model of Svensson and Wood (2007) is implemented and slightly altered in order to be able to see the flow of ethics within the value chain. The customer has a certain expectation, which is explained by Svensson & Wood (2007), and perceives the evaluation of the companies’ values and beliefs in order to alter their expectation or decides to remain with the former expectations. The same mapping course is used for the company. However, The Company can be in the role of customer and the role of supplier (Porter 1990). Therefore, the company perceives an expectation of the customer and has an expectation from its supplier. The evaluation process will be 2-sided too but, according to Svensson & Wood (2007), it will be presented as one type evaluation to the public. Moreover, the importance of ethics within a company is of importance to identify the seven dimension internally, as the Ethisphere Ethics
Quotient rating (2009) is evaluating the ethical scores on companies, here a better understanding of the influence and the two-sided view is outlined.

The supplier will be seen as a primary supplier which perceives the expectations of the company, and evaluates the values and believes which then, again, is potentially altering its codes of conduct and following the direction back to evaluation and reconnection.

From perception to evaluation is where the proactive or reactive gap could potentially appear. This is implemented as illustrated by the re-connection arrows in figure 5. The way a customer, company or supplier is interpreting ethical influence and acting upon that, is automatically influencing the evaluation of the ethical considerations.

Although none of the theories are able to answer all the research questions, when operationalizing the model in figure 5, assumptions can be made in order to be in line with the purpose of identifying the effect of ethics on proactive or reactive behavior of companies, with a downward tendency of the value chain.
3. Methodology

Chapter three will provide the reader with a guideline of how the research study has been approached and applied, throughout the whole research process. The overall method used goes in line with the qualitative research where interviews are from a selected sample representing key persons on ethical considerations. An outline of the interview guide is presented, which operationalizes the theory and methodology.

3.1 Methodological viewpoint.

According to Bryman & Bell (2007), there are two different kinds of epistemological considerations; positivism and interpretivism. Positivism is an epistemological view in favor of the natural science research methods, and interpretivism is seen as taking the differences between people (social) and the object of natural science in account (Ibid). When looking at the epistemological considerations concerning our research study, interpretivism is the most suitable consideration, due to the fact that the data gathered is fairly new, and the topic of research is a topic which is continuously changing over time (Svensson & Wood 2004). Therefore, it is more akin to the social sciences in terms of its flexibility.

Our report relies upon the personal opinions of the managers and other interviewees. Due to the importance of opinions in defining ethics, and the impossibility of creating one general definition of ethics, which is durable and not under the pressure of the time-gap context defined by Svensson & Wood (2003;2007). The main suitable design for this research, in order to answer the research question, how ethics influences the value chain, will be qualitative instead of quantitative in terms of Bryman & Bell (2007). The depth of research also relies upon the number of social actors, and we build our research upon the social actors (Ibid). Therefore, the ontological consideration used for this research will be constructionism.

3.2 Methodological Design, Strategy and purpose

By trying to get to a proper research design in order to be able to find a relation in the effect of ethics on the value chain, we will adapt a case study design with qualitative interviewing, as described in the previous paragraph, and backed-up by Bryman & Bell (2007) which is called as inductive approach. A qualitative and inductive approach is decided upon due to the
intangible aspects, with which ethical consideration have to cope. As Svensson & Wood (2007) confirmed, intangibility of measurements are evident in ethics, and Bryman & Bell (2007) advised using the qualitative approach when coping with intangible measurement, opinions and smaller scale investigations. Putting the business ethics model into practice as shown in the integrated model figure 5, and evaluating the measurements through the value chain, are the operational tendencies. Also, deeper knowledge extracted from answers concerning interviewees’ perceptions and expectations from doing research involving only a few cases is to be considered more qualitative than quantitative (Ibid).

According to Bryman & Bell (2007), there are three types of studies one can adopt: explanatory, exploratory and descriptive study. However, these types could follow each other and could be combined within a single research, due to the flexibility as for example in a qualitative strategy (Ibid).

Our research has a qualitative strategy, and shifts the types of studies slightly along the time frame, since a descriptive study is adopted in order to describe our sample within the Forestry, Packaging and Paper (FPP) industry. Also, the measurements of ethics are needed to be described in a realistic way, in order to determine the presence of business ethics. However, the purpose of the study is to identify the effect of ethics on pro-active or re-active behavior of companies, with a downward tendency of the value chain. Therefore, a much deeper study is needed in order not only to describe how things are, but also to explain and investigate why these measurements are how they are at this moment (Ibid). Due to the extent of our research, and the scope of identifying the downward effect of ethics, existing theories are used to identify the main areas to study. However, this could mean that, to some extent, new theory is developed, by fusing the existing theory in a new operational model for this research as shown in the integrated theoretical model. However, Bryman & Bell (2007) claim that, when going deeper into one focus area with the purpose of seeking deeper understanding and gaining new insights, one would most likely use the exploratory strategy. Therefore, the broad dimension of ethics, and the lack of putting theory into practice, can be seen as more exploratory.

Therefore, this research needs to incorporate all three research studies, in order to maintain our purpose and research question. Nevertheless, the exploratory and explanatory studies will be stressed, due to our qualitative approach of our research.
3.3 Sample

Bryman & Bell (2007) explain that, when the scope of data perceived is broad and extensive in quantity, one uses a quantitative approach. Nevertheless, we believe that showing the relation of business ethics and the value chain, through less tangible definitions and measurements will attract interest and confer a better understanding of this phenomenon. The research arises from an intensive analysis case study in order to derive the most qualitative information. Therefore, it is not necessary to study, or obtain data from, a huge number of companies. However, we do limit ourselves to an in-depth single case study of one company case, a two consumers of the case company and one supplier of the case company, in order to validate outcomes on the scale of the value chain (See figure 5, integrated model).

As theory in sampling shows, measuring performance in large companies is bound to have many problems, as the data gathering of every measurement can be counterproductive to gaining the desired insights (Bourne, 2008), which is comparable with our intention to measure ethics. Also, Bourne (2008) mentioned the academic rigour, meaning that there is a significant difference between proving what happens in actual working practice, and the theoretically conditioned perceptions of academics. Our aim is to be able to draw a conclusion with a realistic and practical connection. Anonymous (2008) is corresponding with Ethisphere, a global organization which is measuring the ethical scope of companies and has listed the 100 most ethical companies in the world, by the measurement method provided in the theoretical framework. Anonymous (2008) has listed the global ranking in industry, of which 4 companies were listed as part of the FPP industry, and 2 of them positioned in Sweden. Nevertheless, PWC (2008) has drawn a global ranking list in which the 100 biggest global forestry, packaging and paper (FPP) industry companies, are ranked in order of revenues and sales. This also takes Return on Capital Employment (RCE) into account, which is related to ethics. Within this list, eight Swedish companies are listed; the ranking is stated in between brackets; (2) Stora Enso, (4) Svenska Cellulosa – SCA, (33) Holmen, (35) Sodra, (71) Billerud, (72) Korsnas (owned by Kinnevik), (75) Sveaskog, (82) Setra Group.

Due to the better financial position of European companies stated in PWC (2008), there will be more scope to invest in the ethical procedures and considerations as outlined by Svensson & Wood (2004). Therefore, the probability of detecting the variables to identify ethics, and to find the right person to question, will be much higher than randomly picking a company on
which to test the theory of influence, the focus on the FPP industry is given more validity towards the research in terms of obtaining industry dependable measurements, which are proven to be there by PWC (2008) and Anonymous (2003). After requesting a potential cooperation in this research, one company, SCA Sveaskog Cellulosa Aktiebolaget has responded positively and was selected as the primary case company, one supplier (who wants to remain anonymous) was selected to represent the supplier within the value chain and two random consumers (anonymous) were questioned in order to represent the customer.

3.4 Secondary Sources

There are two main types of secondary data, where Bryman and Bell (2007) explain that one type of secondary data is information collected by other researchers to use for commercial or academic purposes. The other main type is collected by governmental departments in the form of official statistics. We will use websites, press releases and annual reports of the companies to gather information, and we will use literature in the form of articles, handbooks and textbooks, as well as information provided through websites, annual reports and press releases. (i.e. documental research, Brymann & Bell, 2007).

The secondary data gathered in this research originates from annual reports, published reports from PWC (2008), the World Wide Web (WWW), databases accessed through Halmstad University’s library, published literature as well as articles from magazines and other published sources. The WWW has been used in order to obtain preliminary information on the background of the case companies, and the most recently published annual reports will be taken into account, so that no extra information would be needed to be asked during the interviews. The secondary data has been collected over time and in relation to the gathering of primary data from the interviewed persons and organizations. The availability of secondary data sources is almost unlimited, which brings along advantages as well as disadvantages. Bryman & Bell (2007) suggest that advantages are the savings of cost and time and, it is argued, that the data generally is of high quality. The disadvantages can be that there is too much data available that researchers can cope with, and Bryman & Bell (2007) bring up the disadvantages associated with the complexity, and losing control of, the quantity of data. Therefore, our focus for analysis is dependent upon the empirical data obtained from our qualitative interviews (Primary Data).
3.5 Primary Data

Data can be collected in various ways and, as Bryman & Bell (2007) state, the methods of collection include interviews, questionnaires, observation etc. As qualitative interviewing is our primary research strategy, a face-to-face interview is advised by Bryman & Bell (2007). A second best option would be through video conferencing, and a third option will be through telephone interviewing, and this is due to the fact that the perception of human body language and interpretation of words and thought are easier to observe when having a person present in front of you (Ibid). The choice of method for executing interviews rests on the idea that, the research is seeking insight into how individuals think and perceives their environment and reality. The main case company employee will be interviewed with the help of an interview guide (semi structured according to Ibid), the consumer and supplier will be questioned through open, structured interviews inspired by the semi structured interview.

3.5.1 Interviewees

As provided in the theoretical framework, the ones who are necessary to interview are stakeholders such as an investor, a customer, a supplier and an employee of the firm. The most important for measuring the internal ethical considerations is the employee of the company (Svensson & Wood, 2007). Nevertheless, the semi-structured interview, as described in chapter 4.5, will be suited for the use of subtracting internal information. We have decided upon interviewing different levels and functions to measure both tangible, inside information (retrieval of documentary) and less tangible information (opinions about ethics, and the relevance on the value chain). Therefore, the interviewees are chosen in hierarchical order, and the ones responsible will be identified by the secretary of the company:

1. Manager who is responsible for ethics / or CEO within the company

2. Other employee in the company

The interviews with the supplier will be similar to that of the case company. However, the focus will be put in the perception and evaluation dimension, with a less structures approach. The interviews with the customers are unstructured, the focus will lay upon the expectation and evaluation dimension.
All interviews had an average time span of one hour per interview and has been recorded on tape. After transcription, the information was used for the empirical data collection in Chapter.


3.5.2 Interview guide
In order to design a semi-structured, qualitative interview guide, we have adopted the steps mentioned in Bryman & Bell (2007), as proposed in figure 7. Each interview will be conducted by two interviewers (multiple interviewers) in order to be clear about the understanding of answers and questions during the interview, as Leidner quotes in Bryman & Bell (2007, p481); “in order to explain the still maintaining amount of freedom and room to pursue topics of the particular interest of the interviewee”.

Following the advice of Bryman & Bell (2007), the accommodation should be suitable for the interviewee to answer questions without interference or influence from external factors. The first suggestion will be in a closed environment, which is suitable for the interviewee to speak freely.

![figure 7, Interview Semi-structured topic guide, adapted from Bryman & Bell (2007, p485)]

For the interview guide ant thorough operationalization we would kindly refer to the appendices A1 Operationalization interview guide and A.2 Interview guide. Here a full detailed explanation on the operationalization is written.

Before asking anything, prior knowledge of the company will be obtained through secondary data, such as the homepage, annual reports, news articles and other literature about the company of the interviewee, as advised by (Ibid). Secondly, a follow up must be done to be sure about the responsibilities and function of the interviewee (Ibid). We will do this by asking the interviewee to describe his/her position, and describe to what extent the position is
related to ethical considerations within the company (both purchasing and selling). After transcription, a comparison with the secondary data will be done.

The general research area for the interview guide will draw from the opinions and definitions on ethics (1) Selling handling (2) Purchasing handling. During the interview, the interviewers will narrow down the subject until the relation (third) between these two variables, and the direct connection between the two variables is established.

For the unstructured interview, when obtaining the opinions of the stakeholder, only questions relating to satisfaction, expectations and opinions will be asked. After the development of their opinion, the opinions about the specific, ethical considerations will be asked. This unstructured interview does not necessarily need to be performed face-to-face, due to their lesser importance for the research. However, due to time pressure telephone interview are done in a final decision.

3.6 Reliability and Validity

Our research is based on a large amount of secondary data combined with a deeper understanding, through interviewing the persons responsible for ethical considerations in the company, which will ensure the reliability of the data obtained. No specialty in a certain area is chosen in order to diversify more and to reflect the industry’s different sides. To keep in mind that this qualitative analysis is based on interviews, which mean that it has been dependent on humans in the data collection. Reliability may be failing due to peoples’ individual opinions, experiences and the fact that the same thing can be perceived differently.

In order to further ensure reliability in this study, a semi structured interview guide, with more specific questions, was prepared, and all interviews are recorded and analyzed by two researchers as advised by Bryman & Bell (2007).

It is important to make sure that the research findings represent what actually happens in the situation (Ibid). This is done by the minimizing of research errors. To ensure validity in this study, the data and gathered information have been worked through by both researchers of this study, in order to minimize the risk of misinterpretation. The recording of the interviews further ensured validity, since it gave the opportunity to go back and listen to the interviews. Misinterpretations or misunderstandings were also reduced where all the interviews were conducted by both researchers in this thesis. There is an awareness that results from telephone
interviews may have less validity as it is not possible to record non-verbal signals (Ibid). However, the solid structure of the semi-structured interview guide as shown in appendix A2, and the wide scope of the research (touching upon the entire value chain, as in figure 5), gives it a solid basis, and the flexibility of a qualitative approach leaves room for the further development of answers supplied. Nevertheless, telephone interviews are considered the second-best option when doing a qualitative research of this kind (Ibid).
4. Empirical Data/Data Collection

Chapter four will guide the reader through the empirical findings gathered throughout this research study. The downward effect order within the value chain is taken as a first guideline. Therefore, chapter 4.1 is showing the downward effect of the consumer on the case company and the evaluation of the ethical considerations. Chapter 4.2 until chapter 4.5 are devoted to the case company, showing empirical data towards the perception, expectation (downward effect) as well as questions are asked about the seven dimensions to identify ethics within the case company (figure 5). Chapter 4.6 is about the supplier and primarily about the expectation. The integrated model will be used to fit the data and put in a position so the data can be compared.

4.1 The consumer

Here, the empirical data is needed from the consumer, according to the integrated model as seen in figure 8. Due to the fact that we worked with a non-structured interview, the questions used in the conversation will be stated too. Two consumers are taken into account to respond to an open structured interview who we call respondent X and respondent Y. Both respondents have received the same information and similar questions in an open structure and were questioned in an informal way. The consumers are between 20 and 30 years old, female and male. With the answers of the interviewed consumers we would like to see what expectations consumers have. Furthermore, we would like to see the perception and evaluation. This is because we would like to see to what extent consumers have an influence in ethical considerations of the case company.
4.1.1 Expectation
On the question (Q1 in figure 8), “do you take ethical considerations in account when purchasing products, especially when purchasing products like, diapers, toilet paper, paper, wood products etc?” Respondent X answered:

“I do not much think about ethical issues when buying products in general, I just need the products for the household. However, when talking about the paper industry, I do realize that we should be careful with cutting too many trees, which is bad for the environment, so I do separate my paper trash so it can be recycled again”.

Respondent X did not consider any other ethical issues like, for example, child labour, because the information about that is not readily available. However, when a company has negative attention in the media, it influences the purchasing decision.

Respondent Y answered:

“Ever since I past my 20th birthday, ethical purchasing gets more and more grounds in my buying and decision making. For example, I have decided to buy toilet paper with a maximum of thickness of two layers, just so more toilet paper can be produced than when you produce a 4 layer or an 8 layer toilet paper. Wood should have a special brand called FSC so I know it comes from good and sustainable forestry companies. I do not know about diapers, since I do not have babies yet. However, sometimes with paper etc. I still have the urge to purchase just the cheapest paper as possible, since money is so valuable these days.”

Respondent Y also stressed the importance of media and the www with ethical purchasing as quoted: “I cannot investigate the real source of every product, but when I know about unethical practises I will surely take that in account. However, when you addressed H&M I still buy there whilst you are telling me about their child labour practises. Merely because now it has received attention, action is taken by H&M and that is fine with me”

4.1.2 Perception
On the question (Q2 in figure 8), “Do you think you have influence/ put pressure on the ethical considerations within the suppliers company?” Respondent X answered:

“I do not see that I have a direct influence in that sense on the supplier because more people are needed to put pressure on the supplier considering ethical issues”.
However, respondent X mentioned that you can take your responsibility as an individual. If many people take their responsibility, there will be an influence; when there is a demand for more environmental friendly products; the supplier will offer them more.

Respondent Y commented: “Yes for sure I believe that my actions have got direct effect, I even think it is an obligation toward the environment. And I can see that all around me. For example, I eat at a restaurant at least once a week, and they did not served vegetarian at first, after the third week (and I asked them three times) suddenly there was a vegetarian dish available. So I do believe that when deciding upon not buying a product or deciding to buy a product also has got direct effect. Yes, ok, with bigger companies it is more difficult, but when you also express you reasoning behind it I believe many people would think about it to.”

Q2a. Can you give examples?

Respondent X answered: “if consumers in general think more about recycling paper and also buy more recycled paper, there will be more supply for those products. And eventually fewer trees will be cut.”

Respondent Y answered: “Well, for example, when we as a consumer believe we are ought to know to what extent ingredients are used in a product, and we as a group put pressure, legislation is altered. When we look at trees and sustainable forestry, many actions were taken like tying ourselves to trees, but the best method is by deciding to only buy wood recovered from sustainable forests. If we do this, it is a win win situation for nature, me and the company or supplier as you want to call it right? I think buying good products is the best action and pressure you can put on your supplier.”

4.1.3 Evaluation

On the question (Q3 in figure 8, “does your opinion change over time”? Respondent X answered: “Yes it does change over time. A few years ago me, and people around me were a lot less aware of the impact we have on the environment”.

Respondent Y commented: “Oh yes so much, because change is good. The climate is changing too right? So we as human beings should adapt so in order to get the best out of mama nature. But really, The last years a lot has changed, especially because the facts are there that human beings are playing with the future by deciding to kill all animals to extinction and so on. And know researchers and high educated persons are also stressing the
important influence of the human beings. As the media and governments are all taking and turn in being more green and aware of the impact of human beings.”

Q3a. Can you elaborate on that?

Respondent X explained that she sees being more aware of the environment is a trend in the community. Certain people in her environment especially made her more aware about thinking about what she buys, especially when buying products that can be harmful for the environment. Respondent X also stressed that there is a lot more media attention, and more regulations, to make sure we think more about the environment.

Respondent Y is aware of all the media interests and the profit companies see in it; also, he sees politicians scoring highly by putting ethical issues high on the agenda: “You can see it, for example, at the movie Earth. Al Gore is suddenly seen as a much better person who should have been chosen instead of Bush by many people, on television, but also in my surroundings, whilst in the 90’s nobody was talking about a change in climate or the child labour on our Nike footballs.”

4.2 Case Company

The case company is the main research area in this single case study. Empirical data will be given with support of primary and secondary information.

A short introduction will be given about the case company. Secondly, data on the identification of ethics within the company will be given. The dimensions are shown in the integrated model (figure 5). Thirdly, empirical data on the business ethics model, as also can be seen in 5 will be presented. And fourthly, the data on the perception of pro-active and re-active will be shown.

4.2.1 (4) Svenska Cellulosa Aktiebolaget (SCA)

Firstly, we interviewed RESPONDENT A, mainly responsible for ethical considerations within SCA; this interview is conducted with the semi-structured interview. RESPONDENT A is responsible for all the ethical considerations, both internally as externally, and is responsible for outgoing information concerning ethical considerations.
Secondly, we have performed an unstructured interview with RESPONDENT B. He has overall responsibility for all environmental issues, and works in a different office to RESPONDANT A.

**General information**

SCA offers personal care products, tissue, packaging, publication papers and solid-wood products in more than 90 countries. SCA has 52,000 employees and has got offices and sites in around 60 countries. The annual sales in 2008 amounted to €11.5bn (SCA in brief, 2009).

The mission of the company is: "to develop, produce and market value-added products and services within personal care products, tissue, packaging and forest products. SCA’s products simplify the everyday lives of hundreds of millions of people around the globe. They also generate strong cash flows that enable good dividend growth and raise the value of SCA shares" (Mission, vision and core values, 2009)

**The markets and products**

SCA's eight largest markets are (in order): Germany, UK, France, USA, Sweden, Italy, Netherlands and Spain. SCA had divided its products and operational fields in four areas in which all products are produced from SCA-owned forests (SCA in brief, 2009):

1. Personal Care comprises three product segments: incontinence care, baby diapers and feminine care. Important consumer brands are TENA, Libero and Libresse.
2. Tissue consists of toilet paper, kitchen rolls, handkerchiefs and napkins as well as complete hygiene solutions. Some of the brands are Tork, Tempo, Zewa and Edet.
3. Packaging offers containerboard and packaging like transport packaging, protective packaging, consumer and point-of-sales packaging as well as services.
4. Forest Products produces publication papers, pulp and solid-wood products.

**4.2.2 Identification of Business Ethics in accordance with the value chain and SCA**

The expectation, perception and evaluation of SCA is outlined here. As well as the Expectation, Perception and evaluation of the customers view and the suppliers view.

**A) Society expects**

The company perceives an expectation of the customer and has an expectation from its supplier. When asking to what extent this theory is used within its practical form at SCA, RESPONDENT A stated: "We are just about to strengthen this global reporting even further. Into our major supplier acquisitions at this moment, in addition to this, many suppliers have
got their own ethical standard that comply with us, but this is work in progress, so I think we can be more formal in some cases”.

B) Organizational Values, Norms and Beliefs
One is questioning to what extent consumers find it important how suppliers (SCA as a seller) perceive the expectation of their customers. Also, to what extent does a supplier want to know the ethical purchasing behavior? RESPONDENT A stated the following: “I would say it is increasingly important for the major retailers, and especially in the business to business, you see an increase. I am not sure I understand, but it is important to our customers therefore it is important to us. It is increasingly important switching in a scale from 1 being not important to 5 being very important.” Nevertheless, RESPONDENT A has mentioned the embedded value of ethics in a so called handbook of ethics: “We use the conduct and our core values as ground base for ethical handbook. This is a cornerstone which differentiates us from our competition.” RESPONDENT B stressed: “Well as I said before, ethics is seen as part of the corporate culture, therefore, of course, a lot of investments are put into ethical research, but also the employed, who work for SCA, like me, are in their very core in line with the ethical considerations, norms, values and believes of the company.”

C) Society evaluates
When looking at the evaluation process on ethical considerations by SCA, RESPONDENT A stated: “It differs, there is no overall approach, and we allow our suppliers to evaluate us their way” However, internal ethical considerations are continually monitored: “Our ethics are extremely well communicated and on a regularly basis, meaning that we had a big campaign and we are re-launching the corporate responsibility strategy, we focus on our intranet and all new employees get an instruction and an online web training tool and they receive a code of conduct, stressing that an employee is a true member of the company. We also have a supplier compliance requirement, and I have to say that this is an area that we are continually on, in cooperation with Fedex”.

D) Reconnection
RESPONDENT A stated: “we internally keep on communicating with the employees about what is considered ethically correct at present time”. Furthermore, RESPONDENT A stressed the fact that SCA sees their ethical behavior as a competitive advantage for the
company, which means that constant consideration and altering the ethical requirements in what is seen as ethical correct is something important for SCA. RESPONDENT B answered: “well I get a lot of surveys about the quality of these kinds of aspects from both colleagues internally as externally hired organizations. So you could say that pretty much evaluation is done to our opinions about the thing that are done for both the internal ethical considerations, as the external ones.”

4.2.3 Identification of Ethics within SCA.
Here, in short SCA will be introduced as the research case company. The employees interviewed remain anonymous, as respondent A and respondent B. In order to preserve this anonymity, we cannot further elaborate on the position except to say that both respondents are highly positioned within the company and partially responsible for ethical considerations, and so are aware of any changes, and ethical intentions, within the company.

All questions on the seven dimensions will be but into a graph as a percentage of influence within the company, as described in the theoretical frame of references and our integrated model (figure 15), to be able to see to extent ethics are measured in the SCA with help of the interviewed employees.

SCA’s ethical evaluation is primarily focused on the industry leadership, corporate citizenship and responsibility. RESPONDENT A mentioned: “we believe the internal culture of the company is a major stakeholder in our industry leadership, all the employees within SCA have got a very strong inner drive to be frontiers in ethical considerations, due to the industry it is in and the pressure of other stakeholders outside the company.”

RESPONDENT B said: “I know about the internal handling of ethics because I had to look through it when I began working here. Also, a lot of action is undertaken in keeping us aware of the fact that ethical considerations are updated and so on.”

I. Innovation
In SCA’s sustainability report it is mentioned that the company strives to develop and launch high, value-added products to bring on to the market. The product development is affected by factors as sustainability and product safety. One of the practical examples is the smart tissue dispenser innovation, which reduces paper consumption. The statement of the company is:
“better products mean fewer products consumed and hence lower environmental impact” (Sustainability, 2009).

When asking if there are any products that focus on innovation for the well-being of human beings, RESPONDENT A stated: “All of the products do, we work with hospitals and all sort of healthcare, and a lot of the products are hygiene products, so the product itself address to the wellbeing of people in society. I think that one of the things are important are products that enlighten everyday life for human being, like diapers, incontinent cloths etc”.

RESPONDENT B replied: “oh yes of course, but that is also due to the fact that we, as employees, in general speaking are demanding more. But I must say that SCA is one of the better companies to work for; they pretty much arranged everything for you upfront.”

Innovation is founded in the core of the product. To see how important innovation is, when looking at ethics, we asked the company to give a percentage which represents the importance of innovations for the total ethical considerations. SCA mentioned that innovation accounts for 10% of the total ethical considerations.

II. Corporate Citizenship and Responsibility

SCA devotes a lot of transparency towards corporate citizenship and responsibility, as RESPONDENT A describes the internal workforce influence, stated on the website, with the following goals:

1. We try to describe the kind of company we would like to be
2. We want to give messages to potential stakeholders
3. We try to express how we behave
4. We want to inform external and internal stakeholders (potential employees)

Also RESPONDENT A stresses again the embedded corporate culture: “corporate citizenship has got absolutely influence, employees express pride, if you speak to people, it forms a cause on why people feel good to work at SCA”.

RESPONDENT B is adding to this: “As an employee, I am proud to work for SCA, and it is more than normal for us to be concerned about the environment and making sure that we as a company try to be better in ethics”.


On a scale of usage within the corporation, corporate citizenship is mentioned as being very important, and is therefore rated up to 25% of the ethical considerations (RESPONDENT A).

Corporate citizenship and pro-active behavior come to the fore when asking to what extent this affects purchasing and selling: “When we make decisions we make sure they comply with geographical laws and regulations concerning human rights etc. We made a list on what we would like to see and would like not in the past. When we decide upon a supplier, ethics is important. For selling, it is important as the message that we give to retailers and other customers, like our organization on what we stand up for and represent is an important part for the commercial approach”.

III. Corporate Governance
On the website of SCA, a total chapter is devoted to corporate governance (corporate governance, 2008). According to the company, it is important to satisfy shareholders’ demands regarding the return in their invested capital in the best way possible. The company applies the Swedish Code of Corporate Governance. The company has bodies and functions related and responsible for this aspect, where the most important ones are the board of directors and the president of the company. Furthermore, the annual general meeting is essential to manage corporate governance. Moreover, the company has an annual corporate governance report, which is published on their website. Furthermore, RESPONDENT B mentioned: “yes corporate governance is a big topic within our company; everybody is supposed to know about this”. The company scales corporate governance as 10% importance of the total ethical consideration (RESPONDENT A).

IV. Executive Leadership and Tone from the Top
Corporate HR management is responsible for ethics within the company (RESPONDENT A, 2009). Everybody in the company is responsible for doing business, according to SCA guidelines. There is training for new employees regarding the code of conduct. Furthermore, the corporate HR department started up a re-emphasis project to make employees more aware of ethics within the company. This project concerned a regular update on the internet about ethical guidelines. New employees receive copy of the code of conduct and, to make sure that employees follow up the ethical guidelines, there is an online training tool developed for the employees. (RESPONDENT A)
In Figure 9, one can see people involved and responsible in one aspect of ethics, corporate governance (Sustainability, 2009).

Figure 9 Corporate governance and responsibility graph on ethical considerations per function within SCA, source Sustainability (2009)

To see how important executive leadership is, when looking at ethics, we asked the company to give a percentage which represents the importance of this dimension for the total ethical considerations. SCA stated that executive leadership accounts for 5% of the total ethical considerations (RESPONDENT A)

V. Industry Leadership

Industry leadership is seen as one of the upmost important subjects, since RESPONDENT A stated: “We are leading in the forest as well as the hygiene industry, because I think we have been doing it longer, SCA is environmental responsible as a first person, the social side is reflected in the company culture, it reflects ethical understanding and are extremely well embedded I would be surprised if you talk to any of the 55000 employees and they did not know about them. Our ethics are extremely well communicated and on a regularly basis, meaning that we had a big campaign and we are re-launching the corporate responsibility strategy, we focus on our intranet and all new employees get an instruction and an online web training tool and they receive a code of conduct, stressing that an employee is a true member of the company.

We also have a supplier compliance requirement, and I have to say that this is an area that we are continually on, in cooperation with Fedex.”

And RESPONDENT B replied: “we are number 4 on the list of biggest FPP companies in the world, does this say enough? I believe we came to this position, because we do not see ethics
and environmental concern as something external, but as something that is part of our company”.

The continuous work in process and attention is scaled upon 25% of the total attention towards ethical considerations according to RESPONDENT A.

VI. Internal System and Ethics/Compliance Program
As ethical considerations are embedded within SCA’s corporate culture, as RESPONDENT A has mentioned before, a 10% scale of increased attention is added. Also, RESPONDENT A talked about the transparency and availability of the ethical groundings: “Literature is always available, through our own website; we use the conduct and our core values as ground base for ethical handbook. This is a cornerstone which differentiates us from our competition”.

RESPONDENT B added: “well, if I have questions I can always go to the website, and there is a special place on the intranet, with all the information we ever need. However, we can also contact the persons responsible at the HR department at any time, without interference from our direct managers. But I think that is a bit off common sense, isn’t it?”

VII. Integrity, Track Record & Reputation
Track record and reputation are of high importance, according to Sustainability (2009). Many awards and ratings can be found within the FPP industry. The company is awarded and rated by many institutions because of their ethically correct behaviour. The most important rankings concerning ethics will be mentioned (Awards and ratings, 2009)

One of the examples is the Ethisphere Institute, where the company was last year, for the second year running, rated as one of the most ethical companies in the world (Awards and ratings, 2009). The company is one of the four companies in the FPP industry considered to be most ethical (World’s most ethical companies ranking 2008, 2009).

Moreover, the responsible business magazine “Canadian Corporate Knights” has, for the last five years, ranked the company as one of the world’s 100 most sustainable companies. The research in this case was conducted by the social investment firm, Innovest. Corporate Knights Inc. is an independent, Canadian-based media company that publishes the world’s largest circulation magazine, with a main focus on responsible businesses (Awards and ratings, 2009). Innovest Strategic Value Advisors is an international investment advisory firm,
specializing in analyzing companies’ performance on environmental, social and strategic governance issues (Awards and ratings, 2009).

Furthermore, the company is rated by FTSE4GOOD, which is a specific sustainability index, managed jointly by the London Stock Exchange and the Financial Times, rating companies on their social and environmental performance. It measures the performance of companies that meet globally recognised corporate responsibility standards. The company is listed on this index since 2001 (Awards and ratings, 2009).

To see how important integrity, track record & reputation is, when looking at ethics, we asked the company to give a percentage which represents the importance of this dimension for the total ethical considerations. SCA stated that integrity, track record & reputation accounts for 15% of the total ethical considerations.

4.2.4 Interpretation of the influence of Ethics on SCA and the Value Chain

The answers on being pro-active or re-active will be outlined in this chapter, in order to analyze the potential behavior.

We asked the question: How does your company rather react, on legislation, or on media concerning ethics? There was a recognizable unawareness of the question, and a reasonable questioning whether this is a relevant subject when embedding ethical considerations in your core values, as RESPONDENT A stated: “I do not think that we have got anything to be concerned about, because I believe any media attention would be very positive. I am pretty much on top of everything that looks ethically wrong so I can’t think of an ethically negative media attention. We try to monitor what we do, with ethical policies and human rights assessments, especially on areas that are highly rated. It is of interest but not of concern.”

In an attempt to grasp the level of pro-activeness or re-activeness, the motivation behind the ethical statements was asked about, and RESPONDENT A answered as follows: “From SCA’s perspective we feel this is a part of this business for many years, it has just been a focus that it is one of our differentiated things that make us special. The ethical consideration shows that employees stay within the company. The ethical standards make it enjoyable to work at SCA. So have a good business and a good business practice is creating a ++ in this matter.”
4.6 The Supplier

In order to structure the empirical data perceived from the supplier, we used a non-structured interview type, questioning upon the areas marked in figure 10.

The supplier wanted to remain totally anonymous, due to the fact that ethical considerations and the code of conduct are controlled internationally and the interview has been performed with a country manager. Nevertheless, due to the anonymity of the consumer, we can use the empirical data in anonymity.

Here, the general country manager (CEO) of a supplier to the case company is interviewed in order to see the downward influence on ethics and the pro-active or re-active attitudes of a supplier of the case company. He is, in the end, responsible for his country in ethical considerations. However, every country marketing and sales office is supported by the central human resource department on the global office (RESPONDENT C).

4.6.1 Brief description of the supplier in relation to the FPP industry

Supplier B is large supplier for companies in the FPP industry. The company has 3,900 employees across 51 subsidiaries worldwide (RESPONDENT C, 2009).

The company is one of the world’s leading manufacturers of technical self-adhesive tapes for the industry. The company develops innovative self-adhesive products for the FPP industry which optimizes production processes and increases safety and efficiency (RESPONDENT C, 2009). RESPONDENT C mentions that the production processes are complex in the FPP industry. However, the company provides cost-effective system solutions for that in production of raw paper, coating, finishing slitting and sheeting. The tapes the company is supplying to the industry enable secure and extremely fast adhesion of the splice during roll changes.

The company also jointed the United Nation’s Global Compact, which is based on ten principles which covers the following topics: human rights, labor standards, environmental protection, and the fight against corruption (RESPONDENT C, 2009).
4.6.2 Perception and Expectation focus
Q1 (see figure 10): What does a customer (in this view the supplier is you) expect from its supplier? And to what extent to you feel you handle this expectation? Respondent A answered: “Our customers expect that we are fair, and we have fair competition, it means that we are the market leader, the FPP industry is a focus market (we develop innovative products). And the code of conduct is used as a sort of attitude, so as a move as a sales agent, we look at the code of conduct as a learning process. It is nice to have, but to let it work, you must integrate it in your every day work. So marketing and sales in the paper and carton industry, every activity done in this market is done through the guidelines. We use visit reports and marketing communication to judge about fairness, fair dealing, dealing with governments, integrity policies etc.”

Q2 (see figure 10): Have you been reviewed by the market on ethics for so far? Respondent A commented: “Yeah off course we are looking and the customers too, we sign contracts and have so called business reviews. In this industry a lot of customers have got a code of conduct, so I feel we more and more speak the same language. I experienced we are getting more and more advanced in this kind of things.”

4.6.3 Values and Believes and Pro-active vs. Re-active
Q3 (see figure 10): have you already altered the code of conduct due to pressure of your customers?
Respondent A commented: “No we have been in line until now, maybe we will steer by in the future, since management is about changing. So we learn every deal from our people and customers. So if it is necessary to steer by we will do it.”

The company’s code of conduct was introduced in 2008. The Code of Conduct sets guidelines for the company worldwide, and is now considered as established principles within the company (RESPONDENT C, 2009). The Code of conduct is available to all employees in hard copy, and is published on the company’s intranet (RESPONDENT C, 2009). The company’s website mentions that, in the future, the guidelines in the Code will be used as a basis for selection and evaluation of suppliers. The company already has a purchasing charter, which all suppliers are required to sign. Based on this charter, two successive audit processes ensure that suppliers are selected in accordance with these guidelines for responsible conduct.
The suppliers will be monitored afterwards to ensure their compliance with them (RESPONDENT C). Furthermore, the company inspects the raw materials they use; the company even mentions on their website that the selection and ongoing process of evaluation of suppliers plays a central role in the company’s quality performance. It is important for the company to use renewable raw materials, like natural rubber. The company says that is only uses raw materials that stand up to a “comprehensive ecological analysis” for its products (RESPONDENT C).

Q4 (see figure 10): is your drive to behave ethically correct, you said regulations..?
Respondent A answered: “I always say to new employees: act like you are at home, because if you are in private ok, you are in business ok. So in principle you don’t need rules, but in real life you need to have rules. So I always expect a common sense, by using your brains, but when there are doubts, ask”.

4.6.4 Reconnection and Evaluation
Q5 (See figure 10): Who sets the guide in what is ethical and what is not ethical?

Respondent A commented with: “Well you have the media of course, we are a member of the EU, you read it in the papers, you see it on television, you see it at the banks on what they did, you see it on local city hall people who play fraud. It is a combination on the market and the individual; you set rules so it does not happen in your company, like in life.”

Also, the company mentions that they have strong commitment to an active involvement in support of society and the environment. Therefore, the company is involved in social projects all around the world. The company has garnered several awards for their commitment, namely the Environmental Award from B.A.U.M. (the German Environmental Management Association) and the Responsible Care Award from the Association of the German Chemical Industry (VCI) (RESPONDENT C). Around the world, the company is supporting a number of social projects. One example is that the company is supporting a children’s hospital to help and support terminally ill children and their family. Furthermore, the company is a sponsor, giving away scholarships to very poor children and young adults in Chile. These are just a few examples of the many projects (RESPONDENT C).
5. Analysis

5.1 Identification of Ethics within a company

All dimensions for identifying ethics in the company which can be found in figure 5, will be analyzed. The dimensions are not measuring the downward effect directly. Furthermore, it does not directly measure the company’s proactive or reactive behavior. However, to come to the point of stating the effect of ethics, we first need to analyze how the company deals with the dimensions concerning ethics. The percentages mentioned, are stated to see the importance of each dimension within our case company according to the respondent of SCA.

![Identification of Ethics within the Company](image)

*figure 11 adapted from Ethisphere Ethics Quotient rating (2009), dividing the 7 dimension of ethics to identify and measure ethics in a corporation, performed on case company.*

5.1.1 Innovation (10%, see figure 11)

According to the theory about innovation in the quotient rating (2009), more specific innovations that positively contribute to public well being are important considerations when identifying ethical behaviour within the company (Quotient rating, 2009).

The answers from the company say that the company is very much taking into account that their new product innovations are positively contributing to the society, both for the
consumers by offering products that “enlighten everyday life” (RESPONDENT A, 2009), as well as for the environment by stating that the product development is affected by factors such as sustainability and product safety (RESPONDENT A, 2009).

It concludes that the company is very much aware of their responsibility of bringing new products on the market that benefit the society. Because of this we identified the awareness in the company about the importance of innovations concerning ethics.

5.1.2 Corporate Citizenship and Responsibility (25%, see figure 11)

According to Cavanaugh (2005), corporate citizenship can be defined as “the full range of both internal and external corporate activities that contribute to the well-being of the society.” To identify corporate citizenship and responsibility in SCA, we can see that corporate citizenship is rated as very important for the company when looking at ethical considerations. SCA publishes annual sustainability reports to show their involvement in the environment and the wellbeing of it. Furthermore, next to the daily operations of the business, the company invests in projects that benefit the society, like the tsunami project (RESPONDENT A, 2009). The involvement is high concerning corporate citizenship within the company, as RESPONDENT A(2009) stated that people are proud, and feel good, to work at the company because of the initiatives the company takes.

This shows that the company is aware and working on corporate citizenship within the company. It even affects the company’s internal culture.

5.1.3 Corporate Governance (10%, see Fout! Verwijzingsbron niet gevonden.

According to Shleifer & Vishny (1997), corporate governance deals with how financial suppliers assure themselves of getting a return on their investment from the company.

The company stresses the importance of corporate governance by stating that it is very important to satisfy shareholder demand, regarding the return in their invested capital in the best way possible. The company applies the Swedish Code of Corporate Governance. The most important people responsible for this ethical aspect are the board of directors and the president of the company. This shows the importance of corporate governance within the company.

5.1.4 Executive Leadership and Tone from the Top (5%, see figure 11)
According to Quotient rating (2009), executive leadership measures ethics in the company by indicating the person responsible for ethics programs and initiatives in the company, and into what extent it is an important function in the company. Furthermore, the communication towards the employees is important when measuring this variable.

SCA’s corporate HR department is responsible for the overall social responsibility in the company (RESPONDENT A, 2009). The fact that the company has a corporate HR department shows that the company has the same regulations and requirements to follow internationally. Furthermore, the board of directors and the vice-president of the company are responsible for following up ethical procedures, especially when looking at corporate governance, where they are very much involved in (Sustainability, 2009). The communication to the employees comes from the corporate HR department. The department recently launched a project concerning this, which included, e.g. a test for employees concerning ethics published on the web.

The answers show that top management is very much involved in the company concerning ethics. Furthermore, the follow-up communication from the HR management to make sure the employees conduct business according to the requirements of the company, show how much the company is involved in ethics.

5.1.5 Industry Leadership (25%, see figure 11)
According to Quotient rating (2009), one can identify ethics in a company by looking at the company’s position in comparison with other companies in the same industry in relation with ethics. To see how much the company is working on ethically correct behaviour in comparison with the other companies in the industry, the following answer was given:

Industry leadership is seen as one of the upmost important subjects, since RESPONDENT A(2009) stated: “We are leading in the forest as well as the hygiene industry, because I think we have been doing it longer, SCA is environmental responsible as a first person, the social side is reflected in the company culture”

“We also have a supplier compliance requirement, and I have to say that this is an area that we are continually on, in cooperation with FedEx.”
This shows that the company is ahead of other companies in the industry concerning ethics, primarily because the company was starting with it. Furthermore, it is shown that the company is rated as one of the most ethical companies in the world (Etisphere, 2008). This is also a clear indication that SCA is ahead of its competitors.

5.1.6 Internal System and Ethics/Compliance Program (10%, see figure 11)
According to the Ethics Quotient rating (2009), one can measure this variable by indicating if the company has a company-wide written code of ethics and business conduct and if it is shown on the company’s internet and/or intranet site. Furthermore, it is important to look if a company is living its values by using proactive mechanisms like, e.g. challenge meetings.

RESPONDENT A(2009) stated about the transparency and availability of the ethical groundings are: “Literature is always available, through our own website, we use the conduct and our core values as ground base for ethical handbook. This is a cornerstone which differentiates use from our competition”.

Furthermore, the training programs and the following up test presented on the web show that there is a very good internal program that makes sure that the employees follow up the ethical requirements of the company. Moreover, the company’s Code of Conduct is shown on the website in all different languages of the countries where the company is operating in. This again shows the effort the company is making to ensure everybody in and outside the company is aware of the company’s ethical requirements.

5.1.7 Integrity, Track Record & Reputation (15%, see figure 11)
Track record and reputation are of high importance according to SCA (2009) sustainability report. Many awards and ratings can be found within the FPP industry. The company is awarded and rated by many institutions because of their ethically correct behaviour. The examples mentioned in the empirical data show that within the FPP industry the company is rated as one of the most ethical companies in the world. This, and the other awards, made sure that the company has a very good reputation concerning ethics.

5.2 Identification of Business Ethics in the Value Chain

5.2.1 Society expects

5.2.1a The Customer (figure 12)
Consumer X and Consumer Y both answer differently on the asked questions and show a different effect. This means that the answers coming from every consumer are potentially not able to be generalized as proven in the first chapter of this research.

![Figure 12 model adapted from Figure 5.]

However, both respondents answer in a slightly neutral way in decision making, Svensson & Wood (2007) mentioned this as a potential time gap contexts, showing not a reactive response neither a proactive response. As respondent X noticed that the general ethical concerns are present, she does put this expectation of ethical consideration downward to the supplier case company. This justifies the expectation of the downward pressure of the value chain. Consumer Y, on the other hand, is more focused on putting individual pressure on the case company, by making purchasing decisions on ethical grounds. Therefore even being more in relation with the downward effect of ethical expectations. Nevertheless, respondent Y is also mentioning the reactive attitude in deciding to buy from reactive companies, which is good enough for him. Therefore, once again, relating towards Svensson & Wood (2007). Due to this mediate, or neutral pressure, significant downward focus is not identified, due to the fact that both respondent are not sure how to put down their expectations. When looking at the integrated model (figure 5) and the focused model deducted from the total picture figure 12, we cannot determine a big pressure in expectations with a downward tendency in this particular aspect.

5.2.1.b Case Company

The answers of SCA concerning their expectations, they said that many of their current suppliers have got their own ethical standards that comply with SCA standards. This answer is in line with Svensson & Wood (2007) and our integrated model (figure 5) which says that companies should be self critical in ethical behavior of its supplier, and express these
expectations towards their suppliers. SCA even proactively state that they can be more formal in some cases. Furthermore, they show proactive behavior by saying that they are about to strengthen global reporting. Moreover, the expectations that the case company is supposed to put on their supplier, which shows a downward effect according to figure 5, is shown by the answer of SCA when the respondent stated that a lack of compliance will affect the purchasing decision from SCA which will put pressure on the supplier which is in accordance with Svensson & Wood (2007).

5.2.2 Organizational Values, Norms and Beliefs

5.2.1a The Case Company (figure 13)

When looking at the answer of RESPONDENT A, 2009 on the question of to what extent the company perceives the expectation of their customers, the answer explained that it is increasingly important to meet the customer’s expectations. First of all because, “It is important to our customers therefore it is important to us” (RESPONDENT A, 2009). This is in line with the theory of Svensson & Wood (2007), who state that organizational values, norms and beliefs, which create the company’s culture, are directly and indirectly influenced by the expectations of the society.

Secondly, the company sees the conduct and their core values as fundamental to how the company differentiates itself from competitors. (RESPONDENT A, 2009) This can be confirmed as proactive behavior of SCA, according to Svensson & Wood (2007). The answer reveals that the company is aware of the expectations concerning ethics of the consumer. The company, furthermore, does take the expectations of their consumers into account. As the company sees it as important to differentiate itself from competition, it must continually meet the consumer’s expectations. This creates an influence of the consumer on the ethical behavior of the company which is in line with figure 5. However when looking at the consumer side, one cannot see clear expectations. We conclude that the case company is aware itself on what is ethically correct and what is not. So this leads to the conclusion that
the company does perceive expectations of the consumers. However, because of their proactive behavior, SCA appeared to be ahead of expectations, which shows that consumers do not put the pressure on SCA as figure 5 explains.

5.2.1b the Supplier

The answer of (RESPONDENT C, 2009) explains that the compliance of the code of conduct with the customer is used to meet the expectations the customer. The supplier mentioned “being fair, having fair competition” are the main expectations coming from companies in the FPP industry. This is in accordance with our integrated model (figure 5) which explains that the supplier should meet the expectations of their customer (the case company). Moreover, (RESPONDENT C, 2009) answers the following: “every activity done in this market is done through the guidelines of the code of conduct”. The code of conduct of the company which is not so long ago introduced comes clearly from the perception of the expectations, which is in accordance with Svensson & Wood (2007) who state that the company’s culture is influenced by the expectations of the customer, which is in this case SCA.

We can conclude that the company’s culture is influenced indirectly by the expectations of the customer, and that there is pressure given from the case company to the supplier to behave according to their ethical standards which is in accordance with Svensson & Wood (2007) and our integrated model (figure 5).

5.2.3 Society evaluates

5.2.3a The Consumer

With questioning whether the consumers have got direct influence on the ethical considerations within the case company, both the interests and knowledge of this issue is touched upon. Respondent X showed the lesser interest in evaluation of ethical considerations of the case company, and more or less is focused on the economies of scale in deciding whether one could alter ethical considerations of a company or not. Respondent Y showed a greater interest in the evaluation of the direct effect, and altering of, ethical considerations by a company. With these answers we cannot generalize the theory of
Svensson & Wood (2007) who state that the society will evaluate the outcome concerning ethically correct behavior. Furthermore we cannot conclude a downward effect in the value chain as mentioned in figure 5 because there is no general answer in the evaluation of ethical behavior. In the answers it is made clear that the evaluation process stops in what is legal and what is not, which is in accordance with Svensson & Wood (2007). Nevertheless, a trend is seeing in the evaluation process because both respondents explained that when a group will put pressure legislation will be altered. We can therefore conclude that in the near future consumers will tend to behave more according to our integrated model (figure 5).

5.2.3b The Case Company
Respondent A of the case company stated that the company has a supplier’s compliance requirement, of which they make sure the supplier follows up these requirements. It is therefore made clear that there is an evaluation process, which is in accordance with Svensson & Wood (2007) and our integrated model (figure 5) which states that the case company evaluates their suppliers to create a downward effect. Furthermore, because the case company has a strong internal communication concerning ethical correct behavior we can conclude that everybody in the company is able to evaluate parties they are doing business with which shows a proactive way of handling the evaluation process.

5.2.3c The Supplier
On the question as to whether the supplier was reviewed by their consumer concerning ethical behavior, the answer was that there are so called business reviews, which makes sure that there is an evaluation on the supplier’s behavior. This answer is in accordance with the answers given by the case company. Moreover, it also shows the downward effect in this part of the value chain which is in accordance with figure 5 and Svensson & Wood (2007). Furthermore, the supplier made clear that there are also reviews of their suppliers concerning their ethical behavior, which clearly says that the process does not stop in the expectation stage. According to our integrated model (figure 5) one can see that the supplier is supposed to be reviewed by the case company. Moreover the supplier should review their own suppliers too. This is clearly the case we can conclude from the answers of the supplier.

5.2.4. Reconnection

5.2.4a The Case Company
The case company sees ethical correct behavior as a competitive advantage, and is ahead of what is seen ethical correct in the market, one can conclude that the company is very much aware of their behavior in relation to the market. This is strongly in accordance with Svensson & Wood (2007) who stated that proactive behaviour is being ahead of society’s expectations.

This concludes, that the task of the company is, most of all, evaluating itself and thereby altering ethical considerations. According to our integrated model (figure 5) the expectations and evaluations are going to be taken in account. After this process there is a reconnection which creates new expectations.

5.2.4b The Supplier
(RESPONDENT C, 2009) responded to the question “have you already altered the code of conduct due to pressure of your customers”? The answer was no so far. The code of conduct has only existed for a year and a half and, until now, (RESPONDENT C, 2009) stated that “we (us and the customer) speak the same language”. However, when necessary, the supplier is open to altering their internal ethical regulations, which say that, after the evaluation process, until now no alteration was necessary. However, when it is necessary in the future, the supplier is willing to do so. These conclusions state that the behavior of the supplier is according to our integrated model ( figure 5) which means that when necessary ( to meet their consumer’s expectations) the supplier would alter their ethical behavior.

5.3 Effect; Pro-active versus Re-active
There are two different ways of viewing ethical considerations, which are embedded in the core values of the company, the supplier and the consumer (Svensson & Wood, 2007)

5.3.1. The Consumer
With the answer as to whether a consumer believes its decisions have a direct effect and the change of opinion over time, we can see that ethical considerations and the pressure of consumers via media and groups is increasing. Nevertheless, within this case study, we can see it is still at the beginning of an increasing phenomenon. Respondent X argued that “A few years ago me, and people around me were a lot less aware of the impact we have on the environment” although it is not yet directly in compliance with the downward pressure within the value chain, as show in figure 5. Respondent Y is commenting about the pressure groups that influence his decision making, and increasing the downward effect with his statement:
“And know researchers and highly educated persons are also stressing the important influence of the human beings. As the media and governments are all taking and turn in being more green and aware of the impact of human beings”

Both respondents agree upon the rapidly increasing picture of embedding ethical issues in decision making, fed by the media and groups.

5.3.2 The Case Company
From the empirical data, one can conclude that the company is pro-active concerning ethics within the company, especially because RESPONDENT A stated that the company wants to be ahead of their competition in this field, and really sees it a competitive advantage to be so. Furthermore, the statement that the company has “nothing to worry about” concerning potential negative media attention, RESPONDENT A says that the company is ahead of the expectations of the public. Moreover, the fact that the company takes the expectations of the consumer into account says that the company is proactively working on their ethical requirements.

5.3.2 The Supplier
We can conclude that the supplier of the FPP industry is currently acting pro-actively concerning ethics in the market. The company is very aware of the media and regulations and, most of all, the answer of (RESPONDENT C,2009): “It is a combination on the market and the individual” to set the guidelines of behaving ethically correct says that the company is thinking together, with both their consumer in the FPP industry, as well as with their suppliers. Furthermore, it says that the company is using its own common sense too in its judgment of how to behave ethically correct. Moreover, from the answers of the supplier, we can also conclude that the company is willing to alter its ethical regulations when the market asks for it.
6. Discussion & Conclusion

6.1 Conclusion on the purpose

The main purpose of our research is: ‘to identify the effect of ethics on the pro-active or re-active behavior of companies, with a downward tendency of the value chain’. We can see overall that the case company, as well as the supplier, is displaying a pro-active attitude which is present, due to the fact that the consumer tends to be reactive rather than proactive in their behavior.

Concerning the extent to which the downward effect plays an important role in ethical considerations, the following has been found: Within the case companies’ perception, the belief is that ethical considerations should be embedded in the core values of a company, and not seen separately. The suppliers believe in a more common goal of speaking the same language, thus increasing the sales and having a common ethical code of conduct. Consumers evaluate through media and are becoming more and more intelligent in finding the ethical reasoning behind a product. The company that is most active in taking ethics into consideration, and has been doing so for the longest, is the case company. From this it can be concluded that the pressure of behaving ethically correct does not show a downward effect; it rather shows a great awareness of ethics of the case company in the FPP industry which puts the pressure on the supplier and customer to become more aware and to behave accordingly.

How consumers within the value chain implement ethical considerations is found in the use of their own personal interest as a primary stakeholder in their decision making. However, there is an increase in social interaction about the environment; therefore, a rapidly increasing trend in environmental thinking exists.

Suppliers in this value chain have altered their course by introducing a new code of conduct and changing the attitude towards corporate citizenship. Therefore, ethical considerations are seen as important, but will be more important in the near future.

The case company is again embedding ethical considerations within its very existence, and this shows they are being a peer subject within the analyzed value chain. Therefore, it shows that more ethical pressure is coming from the case company towards the suppliers and the consumers.
Nevertheless, we can see the main stakeholders within this value chain are consumer driven, such as media and the case company itself, with their maximum proactive effort.

When looking to what extent a proactive or a reactive attitude towards ethics is influential, and has an effect on the value chain it is shown that the proactive attitude of both the supplier and the case company, and the slightly reactive attitude of the consumer, is leading towards a lesser downwards pressure of ethical altering and change, but more to an ethical effect coming from the center of the value chain. This means that this value chain show a centered influence, rather than a downward influence of ethics on the value chain.

6.2 Discussion

A big discussion occurs within the movement of ethics within the value chain, and the constantly altering perceptions, and evaluation, of ethics. When combining the proactive and reactive theory with the business ethics model in the value chain, we can see that the measurement of pro-activeness can have a significant influence in the movement of ethical driving.

When a company tends to be more re-active, like in the H&M case conducted by Svensson & Wood (2007), we can see the driver of media giving the consumer a major downward effect on the company, and it forces the company to follow through and put this pressure on the supplier. As for this case study, we can see that the case company is the major driver of ethical considerations. Having ethics embedded in the corporate culture and heavily investing in research and improvements is putting downward pressure on the supplier also to invest in ethical consideration proactively, in order to maintain sales. This is because the pro-active attitude towards forestry, recycling and using renewable energy sources, is grabbing the attention of the media positively, and driving the consumer to more think about the ethical considerations as well.

6.3 Further Research

To generalize this outcome, one could either do a multiple case study within the FPP industry, or else do a quantitative study to validate the conclusions made in this research. Furthermore it would be interesting to do a research in another industry to see where the “pressure” of ethical correct behavior within the value chain in that industry comes from. These recommendations are in line with the limitations in the report.
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A1 Operationalization interview guide

The interview guide will be structured as follows:

An informational general question will be asked (1,2,3 etc.) and follow-up questions we be asked, in order to go more in depth (a,b,c etc.) as advised by Bryman & Bell (2007).

I. Identification of Ethics within the case study corporation.

This will be done in accordance to the theory by Ethisphere Ethics Quotient rating (2009).

![Figure 15](adapted from Ethisphere Ethics Quotient rating (2009), dividing the 7 dimension of ethics to identify and measure ethics in a corporation)

The questions are adapted from Ethics Quotient™ Questionnaire (2009), which focuses their questionnaire on the 7 categories that identify ethics within a corporation.

The unstructured intention of the interview guide provides us with the ability, as researchers to decide whether we should use some of the follow up questions, as well as providing us with the ability to ask questions and, in addition, to maintain flexibility in the interview (Bryman & Bell, 2007).

1) Corporate citizenship and responsibility
The well-being of the society is very important when measuring ethical performance (Svensson & Wood, 2007). According to Cavanaugh (2005), corporate citizenship means the internal and external corporate activities the company undertakes to contribute to the well-being of the society. Therefore, to identify ethics in the business we ask questions to find out into what extent the company is working on corporate citizenship. The best way to see this is by asking questions about the company’s corporate citizenship reports.

2) Corporate governance.
According to Shleifer & Vishny (1997), corporate governance deals with how financial suppliers assure themselves of getting a return on their investment from the company. The way this is handled says something about the ethical way of handling of the company. According to the Ethisphere Ethics Quotient rating (2009), one can measure corporate governance by looking to see if a company has been rated by some governance rating agencies. Therefore, asking the company that question, and to elaborate on that, will give us an insight into the corporate governance of the company.

3) Innovation that contributes to public well being.
By looking to the company’s key product innovations, one can see if these innovations positively contribute to the public well-being, which is one of the factors to identify business ethics performance (Ethisphere Ethics Quotient rating, 2009). Therefore, questions concerning innovations of the company are going to be asked. This is to find out which innovations there were, and into what extent these innovations contribute to the public well-being.

4) Industry leadership.
With this section, we would like to find out to what extent the company has leadership in issues like governance and ethics. According to Ethisphere Ethics Quotient rating (2009), this is one of the measurements needed to identify business ethics in a company, since there will be looked at the company’s ethical performance compared to the industry.

5) Executive leadership and tone from the top.
Another measurement to identify ethics in a company is looking at the people who are responsible in the company or implementing business ethics. By looking at this, one can
see to what extent a company takes into account ethics and, moreover, how seriously the company takes business ethics (Ethisphere Ethics Quotient rating, 2009).

6) Integrity track record and reputation.
To identify ethics, it is not only a matter of looking at the internal perspective. At least as important is to see how the stakeholders, and the external community, perceives the ethical performance of a company (Ethisphere Ethics Quotient rating, 2009). Therefore, looking at the company’s reputation concerning ethics is a good measurement to see to what extent the company is involved in ethically correct trading.

7) Internal systems and ethics/compliance program.
The last measurement to identify business ethics is to see what documents or mechanisms companies use to ensure the company trades, according to legal standards like, for example, a code of conduct (Ethics quotient rating, 2009). With these documents, it is possible to tell the extent to which employees in the company are working with the code of conduct, and whether they are using it as a tool to conduct business ethically.

II. Identification of Business Ethics within the value chain of the company
To identify business ethics in the value chain, the measurement on the four (three + reconnection) variables, mentioned in the business ethics model by Svensson & Wood (2007), will be taken in account, as shown in figure 16;

![Business ethics cycle](image)

figure 16 Business ethics cycle adopted from Svensson & Wood (2007) and revised for operational purpose.
Expectations
The first questions are about the expectation focus. Since we combined this model with the value chain, we are interested in what the company expects from its supplier in terms of ethics and, moreover, to see if the company puts pressure on the supplier in terms of ethics (Svensson & Wood, 2007).

Perceptional focus
In this section, we would like to indicate how suppliers perceive the expectations of their customers, and to what extent the organizational values, norms and beliefs are influenced by the expectations of the society, in this case the customer. (Svensson & Wood, 2007).

Evaluation focus
The evaluation focus will focus on the extent to which the company evaluates the expectations they have on their supplier. We ask questions as to how they review their ethical expectations on their suppliers. In this case, it will be seen if it is true that the customer will evaluate the outcome concerning ethically correct behavior (Svensson & Wood, 2007).

Reconnection
After evaluation, it would be interesting to know what companies do with these evaluations and, thereby, new expectations (Svensson & Wood, 2007). Questions are going to be asked if they alter their considerations, and if they often consider the code of conduct. With these questions, we can see what companies do with the new expectations.

III. Interpretation of the influence of Ethics on the company and the Value Chain
To measure the effect of ethics in the value chain we are going to ask questions concerning proactive and reactive way of doing business, which looks at whether the customer, the company and the suppliers, are behind, or one step ahead, of the current values, norms and beliefs of the society (Svensson & Wood, 2007).

A.2 Interview guide
Introduction

Our names are Dewy F. Mulder (The Netherlands) and Nicole Böke (The Netherlands). We are studying a Master of Science in International Marketing at Halmstad University in Sweden. And we are doing research on the effect of ethics on customers, companies and suppliers.

The research sample contains the 100 biggest global companies within the Forestry, Packaging and Paper industry according to the PricewaterhouseCoopers survey in 2008. Your company is listed on this survey.

The purpose of our research is to (1) Identify what extent ethics has got effect on the marketing behavior of a company (2) analyze the outcome by comparing with the 100 other companies.

Ethics and the decisions around it are changing over time. Nevertheless is, according to some researchers, the flow of ethical considerations the same. Meaning the line of expectations, perceptions and the evaluation, which is continually altering the perception of ethics.

Due to the lack of putting the theory in practice, our research on the FPP industry is trying to gain the information in order to see whether these assumptions are still valid or not.

The agenda of the interview is divided in:

1 Interviewees connection with ethics
2 Identification of Ethics within the case study corporation.
3 Identification of Business Ethics within the value chain of the company
4 Interpretation of the influence of Ethics on the company and the Value Chain

The interview will be done through telephone or videoconferencing with Skype if possible.

The interview will be recorded for this specific research usage only and not published.
Interviewees connection to ETHICS

1. Could you please explain your function within the company?
   a. Could you elaborate on the connection of your function with:
      i. Ethical considerations within the company
      ii. Ethics and purchasing
      iii. Ethics and selling

2. Is there anything you feel that is need to be said upfront? Could you explain why?

Identification of Ethics within the case study corporation.

Questions will be asked in the order of dimensions identified as ethical considerations or content. The terms can appear strange to you. Nevertheless, in order to maintain less bias, no explanation will be given, mere questions will be asked.

Corporate citizenship and responsibility.

→ Does this term look familiar to you or did you wish to have more explanation? (YES/NO)

1. Does your organization publish periodic Corporate Citizenship, Responsibility or Sustainability reports on its performance? If yes, give examples. If no, why not?
   a. Could you give your opinion about the value of those reports?
   b. How do you believe this influences the internal workforce?
   c. How does it affect your purchasing?
   d. How does it affect you selling?
   e. Please describe your organization’s projects and initiatives that benefit society at large and/or the local communities where your organization operates
   f. Please describe your organization’s projects and initiatives aimed towards ethics in the value chain.
Corporate governance

→ Does this term look familiar to you or did you wish to have more explanation? (YES/NO)

2. By which governance agencies is your company rated? (e.g. ISS/Risk Metrics: CGQ Index, Industry Rating GMI: Global Rating)

  g. Could you give examples of rating?
  h. Could you give any examples into what extent you have seen changes in purchasing behavior when using these ratings when you have to make a purchasing decision?
  i. Could you give any examples into what extent you have seen changes in purchasing behavior of your customers in relation with ratings?

Innovation that contributes to public well being.

→ Does this term look familiar to you or did you wish to have more explanation? (YES/NO)

3. Please describe your organization’s key/main product or service innovations that positively contribute to public wellbeing

  a. Could you give examples?
  b. Could you elaborate on that?

Industry leadership.

→ Does this term look familiar to you or did you wish to have more explanation? (YES/NO)

4. Could you provide examples of your organization’s leadership of industry or corporate discourse on issues of business ethics.

  a. Could you highlight any relevant setting of standards?
  b. Is there any special public policy work on this? Could you elaborate on that?

Executive leadership and tone from the top.

→ Does this term look familiar to you or did you wish to have more explanation? (YES/NO)

5. Could you specify the job title(s) of the person/s given primary responsibility for ethics program/initiatives and ethical consideration.
a. To whom does the person with responsibility for the ethics program/initiatives report? (E.g. President/CEO, General Counsel, CFO, Head of Internal Audit, Board of Directors of a Committee, Other (specify))

b. Is the higher management level (e.g. board of directors, CEO, management team) actively engaged in the organization’s ethics program?

c. Is there an consistent communication with employees regarding the proper standards of conduct, ethics and compliance? Give examples.

**Integrity track record and reputation.**

Does this term look familiar to you or did you wish to have more explanation? (YES/NO)

6. How would you rate your organization’s overall record of integrity, business ethics, legal and regulatory compliance in the past five years in comparison with the FPP industry? (rating 1 very bad, to 5 very good, with 3 is average)

   a. How would you rate your organization’s overall reputation with customers, suppliers, media and the general public, in comparison with the FPP industry?

   b. Are there any rewards, prices etc. you know of that your company has been handed out in accordance with ethics?

**Internal systems and ethics/compliance program.**

Does this term look familiar to you or did you wish to have more explanation? (YES/NO)

7. What mechanisms does your organization use to ensure supplier compliance with ethical and legal standards?

   a. How would you rate the average level of awareness of the Code of Ethics and Business Conduct (or ethical principles) among employees in your organization (very good, average, not that good) could you elaborate on that (1-5)?

   b. Please briefly describe your organization’s ethics and compliance communication initiatives outside of formal training programs.

**Identification of Business Ethics within the value chain of the company**
The Business ethics is divided into three focuses and a reconnection, to be able to research to what extent a company is aware of the three dimensions the following questions will be asked:

**Expectation focus**
*What does a customer (in this view the customer is you) expect from its supplier? And to what extent do you feel you express this expectation?*

a. Could you explain what you expect from your suppliers in terms of Ethics
b. What is the weight of importance? (1= light, 5 = very much)

**Perceptional focus**
*How do suppliers (you as a seller) perceive the expectation of their customers? And to what extent does a supplier want to know the ethical purchasing behavior?*

a. How do you measure (take in account) ethical expectations from your customers? Weight of importance 1-5 scale.
b. How often do you review the values, norms and beliefs in your company?
c. Do you believe that is enough?

**Evaluation focus**
*How as a purchaser/customer do you make sure your considerations are taken in account?*

a. How do you review your ethical expectations on your suppliers? (e.g. auditing, code of conduct)
b. How do you review ethical expectations from your customers in comparison with your perception? (e.g. questionnaires, customer satisfaction)

**Reconnection**
*After Expectations and Perceiving them, one changes values, believes, evaluates and reconnects them to the former expectations.*

a. Could you give examples of altering ethical considerations within your company? (e.g. cases)
b. Do you often reconsider the code of ethics/conducts? What could be the cause, or why not?

*Interpretation of the influence of Ethics on the company and the Value Chain*
1) How does your company rather react, on legislation, or on media concerning Ethics?

2) How do you believe your supplier react on this matter?

3) Do you primarily follow governmental legislation both for you as your supplier?
   a. Is there any other code, or governmental rule you follow?
   b. Are there any extra ‘home made’ company rules? Elaborate

**FINAL QUESTION:**

*is there anything to add, after reviewing the questions concerning the relation between performance and sustainable development?*

**Ethical consideration:**

*Into what extent is the usage of your name and the name of our company allowed in this research? No names will be used for ethical assumptions and only mere for scientific research. A copy of the research can be send to you digitally, and a request for publishing will be send to every participant in advance, in case of any publication.*

We would like to thank you for your participation and the investment of your time.

*With this interview a more in depth study can be done in order to achieve the purpose of our research study.*

Kind Regards,

Dewy F. Mulder & Nicole Böke

Halmstad University, Sweden