Corporate Social Responsibility in the Finnish Economic Press: 
Case Prima 

Meri-Maaria Kyyrönen 

Department of Marketing 
Hanken School of Economics 
Helsinki 
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Abstract:
Scarce attention has been paid to the role of the media in constructing the concept corporate social responsibility (CSR). As the press is an important stakeholder for companies and affects their reputation, it is very important to study how CSR is presented in those media that are targeted at the business professionals and managers who have an impact on how CSR is practiced in reality.

The main purpose of this thesis was to analyze how CSR is presented in Finnish media that has top managers and decision-makers as target group. The magazine Prima was chosen for this purpose. Prima is a magazine published by the Confederation of Finnish Industries (EK), having corporate executives and the most influential decision-makers in the society as its target group.

The literature review was divided into two parts in order to present a holistic view of the representation of CSR in media: as both the media and corporations have a significant effect on how CSR is represented in media, CSR needs to be studied from both perspectives. Theories regarding CSR communication and representations of CSR were presented from the corporations’ and the media’s perspective. The current study was also compared to previous studies that have analyzed how CSR is presented in newspapers in other geographical regions.

In the research process, all Prima magazines that were published between January 2010 and September 2013 were analyzed. Hence, 28 different issues and 206 articles were included in the study. Media representation of CSR was studied by analyzing the media attention, prominence, and valence of CSR in the magazine.

The results showed that most of the articles about CSR in the magazine Prima concern environmental issues and an in-depth discussion of social and economic responsibilities is lacking. The articles about CSR focused on opportunities rather than responsibilities to the society or the environment. Representatives of companies and The Confederation of Finnish Industries suggest in the magazine that combining environmental issues and sustainability with economic growth and business opportunities is both possible and desirable. The thesis concludes that Prima takes a business perspective, rather than a critical perspective of CSR. Thus it is argued that Prima forms a controlled media-environment for CSR communication from the companies’ point of view.

Keywords: Corporate Social Responsibility (CSR), business press, media, media representations
FIGURES
Figure 1. Archie Carroll's CSR Pyramid (Carroll 1991) .......................................................... 19
Figure 2. Methodological process in this study (adapted from Takala, Tanttu, Lämsä, and
Virtanen 2012) .......................................................................................................................... 52
Figure 3. Specific themes linked to CSR in Prima ..................................................................... 67
Figure 4. Number of articles linking CSR to environmental, social, and economic
responsibilities in Prima ............................................................................................................. 72
Figure 5. Number of articles discussing CSR from a positive/ negative perspective in Prima. 74
Figure 6. Dominant actors in the articles that discuss CSR in Prima ..................................... 76
Figure 7. Number of articles with specific underlying propositions regarding CSR in Prima.. 77
Figure 8. Types of media texts discussing CSR in Prima ......................................................... 80
Figure 9. CSR’s role in the articles that discuss it in Prima ..................................................... 81

TABLES
Table 1. Summary of previous studies: CSR in media ............................................................. 48
Table 2. Keywords representing CSR, as found in the study data .......................................... 54

APPENDICES
Appendix 1. Coding frame ..................................................................................................... 118
Appendix 2. Article “The export card stems from green” ..................................................... 123
Appendix 3. Article “Fact and fiction about tax havens” ..................................................... 129
Appendix 4. Article “Growth from natural resources” ......................................................... 130
1 INTRODUCTION

Corporate social responsibility (CSR) has become an important and popular concept in academic research as well as business practice. Companies today regard the issue as a high priority. Large corporations nominate CSR directors and coordinators who specialize in the field and over 80% of Fortune 500 companies have a separate section on their websites dedicated to CSR (Lee and Carroll 2011). Due to the economic benefit of CSR, companies want to position themselves as responsible brands (Taubken and Leibold 2010).

Societal developments, or economic, social, and environmental crises, together with increased stakeholder awareness, place responsibility high on corporate agendas. Due to increased awareness, stakeholder relations have become key aspects in corporate social responsibility (Johansen and Nielsen 2011). Although the forms and goals of corporate responsibility are varied, the number of companies that practice and commit to CSR has increased every year (Lee and Carroll 2011). At the same time, many corporations are considered to be more powerful than many nations, and therefore more capable to address global social and environmental causes (Campbell 2006; van Tulder and van der Zwart 2006).

CSR is most commonly studied from the corporation's perspective (Lee and Carroll 2011; Schmeltz 2011). Scarce attention has been paid to the role of the media in constructing the concept – although media's role in constructing social reality is indisputably important. Media discussion of a firm's CSR practices can significantly influence the reputation of the company (Lee and Carroll 2011). Further, the media can significantly influence corporate behavior, and CSR in particular (Zyglidopoulos, Georgiadis, Carroll, and Siegel 2012).

In this Master's Thesis I will study how Corporate Social Responsibility (CSR) is presented in the Finnish economy magazine Prima. Prima is a magazine published by the Confederation of Finnish Industries (EK), having corporate executives and the most influential decision-makers in the society as its target group (Confederation of Finnish
Industries 2013; Sanoma Magazines 2013). I argue that the magazine influences the target group's view on social reality, and hence the decisions that they make in their positions.

Four studies, to my knowledge, have studied how CSR is presented in newspapers in different geographical regions. Grafström and Windell (2011) studied how Corporate Social Responsibility was presented in the newspapers The Guardian and the Financial Times during 2000-2009. Other previous studies have examined how CSR is presented in the press in Brazil, U.S., and Ukraine (Vivarta and Canela 2006; Lee and Carroll 2011; Chernov and Tsutsura 2012, respectively).

To my knowledge, no similar studies have been made in Finland or Scandinavia. As Corporate Social Responsibility is commonly understood in different ways in different cultures (Freeman and Hasnaoui 2010; van Tulder and van der Zwart 2006) it is important to study the concept in a cultural context. While social responsibility has a long tradition in Finland, the concept and practice may be understood in a different way than in other cultures. According to previous research, the management of CSR is placed at a very high level in the company hierarchy in Finnish companies. The top management in Finnish global companies claims to be committed to corporate social responsibility (Juholin 2004).

At the same time, Finland is regarded as one of the most competitive states in the world (World Economic Forum 2012). Hence it is particularly interesting and important to study how CSR is presented in those media that are targeted at the business professionals and managers who have an impact on how CSR is practiced in reality.

The main purpose of this thesis is to analyze how CSR is presented in Finnish media that has top managers and decision-makers as target group. It can be argued that the magazine Prima has an impact, together with other business press, on how business managers and top decision makers in Finland view their profession and perceive what is regarded as legitimate, natural, or admirable business behavior. The findings can bring significant new knowledge in the CSR field. The gained knowledge can guide managers regarding how CSR is commonly understood, and whether it could, or should, be approached differently.
1.1 Research problem

The current study is important both from a business and an academic perspective. The specific research will be presented and motivated in more detail in the presentation of the aim of the study. Here, I will give an overview of the need for the study and the choice of context – the magazine Prima.

The findings of this study can provide important knowledge for managers in Finland regarding how CSR is currently communicated and whether companies should approach and communicate CSR in a different way. When making decisions regarding CSR and CSR communication, managers may make ill-advised decisions without knowing the context of CSR practice and communication in the field. On the other hand, the knowledge regarding how CSR is represented in business media can potentially bring new, and better, ideas and CSR practices. Indeed, new innovative business models are acutely needed in the field of CSR due to the current global environmental, social, and economic crises as well as changing global business environment.

Many previous studies have analyzed CSR reports as a form of corporate communication (cf. Bashtovaya 2010; Itänen 2011). CSR reports serve as part of corporations’ external public communications and are written with the companies’ strategic and marketing objectives in mind (Itänen 2011). CSR communication affects the company’s reputation significantly (cf. Baghi, Rubaltelli, and Tedeschi 2009; van Tulder and van der Zwart 2006). As the press is a very important stakeholder for companies and affects the company’s reputation, it is very important to study CSR communication in media in addition to the companies’ own corporate communications.

Previous studies have analyzed representations of CSR in newspapers in the U.S., Brazil, and Ukraine. In addition, one study comes closest to the one conducted here: Grafström and
Windell (2011) studied how CSR is displayed in the international business papers The Financial Times and The Guardian. However, no similar studies have been conducted in Finland or Scandinavia to my knowledge. It is very important to study CSR in a local context, as based on previous research, the concept and practice is understood in different ways in different cultures.

It is important to know how CSR is represented in media that has top managers and decision-makers as its target group as representations have real consequences in practice: they affect how the audience, as well as the speakers, of the medium interpret what is regarded to be legitimate and admirable business behavior. In addition, it is interesting to see how CSR communication is executed in business media in practice.

According to the publisher Sanoma Magazines, Prima’s readers are key influencers in business, belong to top management of corporations, and are the most significant decision makers and influencers in the society. In their website, the readers are characterized as “highly educated, well-to-do, top management, having profit responsibility of their companies” (Sanoma Magazines Finland 2013). As consumers, the readers are said to be “quality oriented and absolute elite despite of economic trends” (Sanoma Magazines Finland 2013). The magazine is described as “the top manager’s own economic magazine” (Sanoma Magazines Finland 2013).

Statistics support the magazine’s claims: while 15% of decision makers in Finland are regarded as being top decision makers, 37% of Prima’s readers belong to this group. Similarly, 16% of decision makers in Finland are regarded to belong to the group “top management”, and 35% of the magazine’s readers are regarded to belong to this group. 77% of Prima’s readers claim to have budget or profit responsibility in a company. The readers are decision makers in companies that have a high turnover: 35% of the readers are decision makers in companies, whose turnover is over 100 million euros. 65% of the readers have a personal income of over 5000€/ month. 62% of the readers are men and 38% women. (Sanoma Magazines Finland 2013).
Prima was chosen for this study primarily because its readers are top decision makers in Finland. Therefore their 'shared understanding' regarding Corporate Social Responsibility is highly important to study, as their worldviews affect the decisions that are being made in Finnish industries and in Finnish economic life. By finding out how CSR is represented in the magazine, we can draw important conclusions about how CSR is being viewed in the Finnish industries today.

It is important to note that Prima is published by the Confederation of Finnish Industries (EK), whose main task is to “create an internationally attractive and competitive business environment for companies operating in Finland” (Confederation of Finnish Industries 2013). In their website, the business organization describes their activities as follows:

*We represent and defend the interests of the Finnish business community – both on the national level, as well as in the EU. We are engaged in dialogue and cooperation in all subjects relevant to our members such as corporate legislation, taxation, trade policy, innovation environment, SME entrepreneurship and climate politics. Furthermore, we are centrally involved in labour markets together with our member associations.* (Confederation of Finnish Industries 2013)

Prima has an important role in the confederation’s communication (Jauhiainen 2013). The organization belongs to BUSINESSEUROPE, a European-level association for employers, commerce, and industry.

The confederation’s mission is to create “the world’s best business environment for companies” (Confederation of Finnish Industries 2013). With this in mind, it must be understood that the publisher’s aims are ideological, having a clear purpose. Therefore traditional journalistic principles, such as objectivity, may not apply to the full extent in this case. Many media forms are established with the aim to get their voice heard better than in the mainstream media (Coleman and Ross 2010). The purpose is to include stories and issues that would not necessarily be presented in mainstream media: “…to make their own news, tell their own stories, learn new skills, and foster community cohesion…” (Coleman and Ross 2010:77). However many voices are presented in the magazine Prima, by people who are all driven by their own values and driving their own causes. In addition, it must be
noted that most media organizations are corporations themselves, and often part of large multinationals. Therefore the true objectivity of any news organization can be questioned to some extent, as all organizations have own goals and business strategies (Grayson 2010).

Prima has a circulation of 32 000 per month in Finland. The magazine can also be found online in a digital format, and can be downloaded as a mobile application. Prima is sold in individual numbers in stores in Finland, with a price of 7€. Sanoma Magazines also sells advertising space in the magazine.

Other financial and economic papers in Finland include Talouselämä (circulation: 168 000), Taloussanomat (online), Kauppalehti (circulation: 178 000), and Kauppalehti Optio (circulation: 211 000) (Finnish Audit Bureau of Circulations 2013). In addition, the nation’s largest newspaper Helsingin Sanomat (circulation: 849 000) including its finance section is considered to be the most popular media among all decision makers in Finland (Kunelius, Noppari, and Reunanen 2010). Finance news and economic magazines are increasingly going online (Huovila 2005). Similarly, Prima will not be published in a paper format any longer starting from 2014, but will be published only online in a new format (Jauhiainen 2013).

The magazine Prima does not have a direct competitor in Finland, although managers in Finland naturally follow other national and international business press. Other business papers in Finland have larger circulations and target a wider group of business professionals than solely the people in the very highest positions. The magazine as well as this thesis focuses on the Finnish market, although the results can assumedly be applied to similar cultures and be compared with studies performed in other countries and other papers.
1.2 Aim of the study

The main purpose of this thesis is to analyze how CSR is presented in Finnish media that has top managers and decision-makers as target group. Three stages are needed to reach this aim. The aim of the first phase of the study is to analyze whether CSR is given media attention in the magazine Prima and to produce a general map of the representation of CSR in the magazine. The aim of the second phase of the study is to analyze the media prominence of CSR in the magazine Prima and hence to analyze whether CSR is regarded newsworthy or important by the magazine. The aim of the third phase is to analyze the media valence of CSR in the magazine Prima and hence to find out what message top managers and leaders in Finland convey about CSR to their colleagues and other key stakeholders through the magazine.

The research question that this paper will aim to answer is formulated as “How is Corporate Social Responsibility (CSR) presented in the Finnish economy magazine Prima?” I will answer the main research question by focusing on the media 1) attention, 2) prominence, and 3) valence of CSR, as distinguished by Kiousis (2004). Media attention is defined as the “media awareness of an object, usually gauged by the sheer volume of stories or space dedicated to topics…” (Kiousis 2004:74). Media prominence, on the other hand, emphasizes the relative importance of an issue and can be gauged by the placement and position of an issue within a media text. Third, media valence represents the tone toward the object of a story. After a careful and in-depth research of previous theories, it became clear that it is important to ask questions regarding all aspects of media representations, as focusing on only one would bring superficial, or even false, findings (cf. Deacon, Pickering, Golding, and Murdock 1999; Deacon 2007).

First, I will answer the following research questions, relating to media attention, by using content analysis as a research method. The questions are based on previous studies that have analyzed how CSR is presented in the media: in particular the study conducted by Grafström and Windell (2011) (see Chapter 4).
What specific themes is CSR linked to in the articles?
- How many articles describe CSR in a positive/negative manner?
- Who are the actors that are given the opportunity to present their views on CSR?
- What are the underlying propositions of the articles that cover CSR?

In the second stage, I will continue with a deeper analysis and answer the following research questions relating to *media prominence* by combining content analysis with linguistic analysis. The questions are based on the suggestions by Deacon et al (1999).

- In which types of media texts is CSR discussed?
- How large is CSR's role in the articles that discuss it?

Based on the findings, one article is finally chosen for the third stage. In the third stage I will answer the following research questions relating to *media valence*, by using representation analysis. The questions are based on University of Helsinki course material and key literature on representations (Valtonen 2012; Nieminen and Pantti 2012; Rossi 2010; Pantti 2004; Hall 1997).

- How do the genre and the context shape interpretation?
- What different levels of narratives are found?
- How do the subjects communicate with culture and the society?
- What kinds of power levels are found?
- What distinctions and stereotypes are visible?
- What is the primary/contrary interpretation of the subject?

The answers to all these questions will be provided in Chapter 6, based on the conducted media analysis. All above-mentioned questions need to be answered in order to analyze the representation of CSR exhaustively. Although many phases are needed to answer the main research question of how CSR is presented in the magazine Prima, all phases and research questions are necessary in order to fully understand and capture the media salience of CSR.
in the magazine. Focusing on only one aspect of media salience would provide superficial, and at worst misleading, results. For instance, as the press rarely uses the explicit term corporate social responsibility (CSR) when discussing corporate responsibility (Grayson 2010), merely counting how many times the actual term has been used in the media would neglect stories that discuss, say, how a company is going about minimizing their environmental impacts.

Answers to the first questions provide a more general map of the representation of CSR, while answers to the last questions can provide the most fruitful findings regarding the representation of CSR. Representation analysis has been used often in feminist studies and communication studies, while not that often in marketing research. The interdisciplinary approach adopted in this study contributes to the existing knowledge regarding CSR communication and can provide significant knowledge for enhanced decision making in practice. Based on the findings, companies that want to be positioned as responsible brands can become more knowledgeable about what is occurring in the CSR field in Finland. Furthermore, awareness about the current representation of CSR in media can yield better ideas and practices than the ones proposed so far.

1.3 Research approach and preunderstanding

Many scholars, such as Gummesson (2000), Hudson and Ozanne (1988), Patton (2002), and Silverman (2011), emphasize the importance of recognizing and being aware of the scientific paradigm the researcher ascribes. The research philosophy one chooses affects the decisions regarding the research and its findings accordingly.

In this study I will take a social constructionist and performative approach to communication, and hence social reality. Performativity means that discourse does not just describe an existing society but re-creates it and co-creates it simultaneously. In other words, ideas shape the world by shaping actions (cf. Helgesson and Kjellberg 2006). Reality is understood as socially constructed: all of our understandings are affected by contexts (Patton 2002). The ‘truth’ and ‘facts’ are a matter of consensus among people, and
therefore relative to time and place (Gummesson 2000; Patton 2002). In social constructionist research theory and method are interlinked and researchers must accept the constructivist philosophical premises to be able to use the method (e.g. Jorgensen and Phillips 2012).

Both practicing and studying marketing have real and concrete impacts in the society. I argue that marketing and marketers have great responsibility, and it is important to comprehend that researchers’ values affect the texts that they produce; that science is not value-free. For this reason I will discuss contrary or alternative understandings and interpretations of concepts in this study.

Language can be used to influence, convince, and spread ideas and values. The concept of intertextuality is central to the diffusion of ideas and important to become aware of in my opinion. Intertextuality means that texts include references to other texts and texts are also read and interpreted in relation to other texts (Nieminen and Pantti 2012). Although the term intertextuality is commonly used when referring to citations and references in a text, originally the term was used to refer to the traces that previous texts have left on the text (Kristeva 1993). The increased easiness of finding and citing other texts accelerates the diffusion of ideas globally. The fact that some sources are more popular than others also has a substantial effect on discourse in terms of what is regarded as legitimate or common sense. Therefore even the choices regarding what sources to use are ideological tasks (Fairclough 1997). For instance, the task of selecting what, or who, to include or exclude in the study or an interview, sets the frames for the study and affect the findings to a great extent. Also the decision of what to ask, and in what way, has a great impact.

Obtaining an interdisciplinary approach brings value to the produced knowledge. I argue that marketing benefits from a multidisciplinary approach, as neither the practice nor the science operate in a vacuum, but marketing is always connected to another field of study. This study yields largely from two interconnected disciplines: marketing and communication theory. My preunderstanding regarding the topic under scrutiny in this study is affected by studies in media and communications, marketing, and corporate social
responsibility. I have become acquainted with the method representation analysis by studying media and communications at the University of Helsinki. No previous Master's Theses have used the method at Hanken School of Economics. The method will be discussed in detail in Chapter 5.

1.4 Delimitations

Empirical delimitations are needed to be able to analyze the data in-depth within the limits of a Master's Thesis. In this Master's Thesis, the time period to be studied is delimited to 2010-2013. First, the time period is delimited to the past four years in order to be able to conduct a full analysis of the topic, and hence increase the depth of the analysis. Second, the time period is chosen based on previous research, which has studied varying time periods before 2010 in other geographical regions. Third, the time period is chosen to produce insights from the most recent years.

All articles and texts that have been published in the magazine Prima during January 2010-September 2013 are included in the study, with the exclusion on advertisements. Furthermore, the study will focus on media texts instead of images. Future studies could focus on images of CSR in the press, and study other newspapers or other media than print media, in Finland or in other countries.

1.5 Definitions

To accept a claim that is made in a study, readers must accept the provided definitions (Booth, Colomb, and Williams 2009). Thus it is important to provide definitions of the key concepts that are used in a study. Below I will briefly describe how I understand the key concepts in this study, namely: CSR and representations.
Corporate Social Responsibility (CSR)

Since the 1950s, different scholars have proposed a variety of definitions of CSR (Lee and Carroll 2011). Indeed, corporate social responsibility is difficult to define exhaustively and is often used as an umbrella term for other practices. In this study I adopt the definition of CSR as depicted by Visser: the scholar defines CSR as “an integrated, systemic approach by business that builds, rather than erodes or destroys, economic, social, human and natural capital” (Visser 2011:7). Visser (2011:7) takes CSR to stand for Corporate Sustainability and Responsibility, rather than Corporate Social Responsibility. Sustainability, or sustainable development is defined, as originally in the so-called Brundtland report in 1987, as “meeting the needs of the present without compromising the ability of future generations to meet their own needs” (Report of the World Commission on Environment and Development 1987).

However, Corporate Social Responsibility is often used interchangeably with numerous other concepts, including 'corporate responsibility'; 'corporate citizenship'; 'sustainability'; 'corporate social performance'; 'accountability'; and 'business ethics' (Freeman and Hasnaoui 2010; Grafström and Windell 2011). Furthermore, numerous constructs, referring to different practices, are often used to implicitly refer to CSR, such as 'cleantech', 'socially responsible investment' (SRI), and 'eco-efficiency' to name but a few. In this research I will pay attention to all constructs that refer to Corporate Social Responsibility (or some aspect of it), as the purpose of the study is to find out how these interrelated terms are used in the magazine Prima to communicate about CSR. Indeed, media generally do not expressly use the terms Corporate Social Responsibility (CSR) or Corporate Responsibility (CR) when discussing the topic (Grayson 2010).

Representations

I understand representations as defined by Stuart Hall (1997: 15): according to the scholar representation means “using language to say something meaningful about, or to represent, the world meaningfully, to other people”. In communication studies representations refer to the portrayal and presentation of signs. Representations construct their objects by referring
to previous representations and utilizing established conceptions, and shape them by
presenting them again (Nieminens and Pantti 2012).

### 1.6 Structure of the paper

In Chapter 1 I presented the research problem and aim of this study, introduced the
magazine Prima to motivate its choice to the empirical study, elaborated on the research
approach adopted, described delimitations, and defined the key concepts in this study.
Chapters 2 and 3 form the literature review in this paper. In these chapters, CSR
communication theories are described first from the corporate perspective and second from
the media's perspective. The literature review is divided into two chapters in order to
present a holistic view of the representation of CSR in media: as both media and
corporations have a significant effect on how CSR is represented in media, CSR needs to be
studied from both perspectives. Focusing solely on either perspective would not provide an
exhaustive, or even adequate, theoretical basis for the study. Chapter 4 presents previous
studies on CSR communication in the press in different geographical regions. These
chapters will be followed by the methodology (Chapter 5), presentation of results (Chapter
6) and finally, conclusions and discussion (Chapter 7).
2 CSR FROM THE CORPORATE PERSPECTIVE

In this chapter I will first discuss and outline what is meant by the concept and practice of Corporate Social Responsibility and, second, describe how companies communicate about CSR to their stakeholders.

2.1 What is CSR?

In the first part of this chapter I will present definitions of CSR, describe the evolution of the concept, discuss how CSR is generally understood in different geographical regions, and argue why CSR is important.

2.1.1 Definitions of CSR

Although the concept CSR has become a popular concept in both business and academia, there is no consensus regarding what it stands for. The concept is contested and is being used for different purposes (Matten and Moon 2008). In 2001, European Union defined CSR as

...a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis. (Commission of the European Communities 2001:6)

In 2002 the World Business Council on Sustainable Development (WBCSD) defined CSR as

...the commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life...CSR is a fundamental concept – like liberty or equality – that is always being redefined to serve changing needs and times. (Holliday, Schmidheiny, and Watts 2002:103)

Later in 2011, the European Commission redefined CSR as

...the responsibility of enterprises for their impacts on society... To fully meet their corporate social responsibility, enterprises should have in place a process to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders... (European Commission 2011:6)
According to Juholin (2004:21), the term was first used in a post-modern context in Finland in 2001 by the Finnish Confederation of Industry and Employers in “Corporate social responsibility of an enterprise”, which stated that “taking care of the values concerning the welfare of the environment and people is a prerequisite for the success of the company as well as for long-term profitability”.

Thus, what the different definitions above have in common, is the responsibility of enterprises towards the society and towards stakeholders. The European Commission also emphasizes the responsibility towards the environment, while the WBCSD and the Finnish Confederation of Industry and Employers emphasize economic development and profitability. It is noteworthy that in 2011, the European Commission does not mention the voluntary nature of CSR, as in the 2001 definition. This is significant as CSR is often promoted by companies as a voluntary measure in order to avoid more stringent rules and regulations (van Tulder and van der Zwart 2006). At the same time NGOs, such as Amnesty International, lobby for governments to set more stringent legislation regarding CSR (Mattila 2012).

Matten and Moon (2008:405) call CSR an “essentially contested concept”, “appraisive”, and “internally complex”, and “having relatively open rules of application”. They note that defining CSR is difficult as it has different meanings in different countries and is a dynamic phenomenon. However, they do note that

At the core of CSR is the idea that it reflects the social imperatives and the social consequences of business success. Thus, CSR (and its synonyms) empirically consists of clearly articulated and communicated policies and practices of corporations that reflect business responsibility for some of the wider societal good. Yet the precise manifestation and direction of the responsibility lie at the discretion of the corporation. (Matten and Moon 2008: 405)

Academic scholars typically agree that finding a clear definition of CSR is challenging due to these reasons: the concept is understood in different ways in different contexts and is used for different purposes (cf. Matten and Moon 2008; Vivarta and Canela 2006; Grafström and Windell 2011).
Visser (2011) distinguished five stages of CSR: namely, defensive, charitable, promotional, strategic, and systemic CSR. The author argues that companies tend to move through these stages, while having activities in several stages at once. Further, Visser promotes the fifth stage of CSR and encourages business to make the transition to systemic CSR.

In the first stage, defensive CSR, corporate responsibility practices are few and undertaken only if and when shareholder value is protected as a result. Shareholders, government, and employees are considered as key stakeholders. The time period when defensive CSR has been most prominent was 1972 to 2008, according to Visser – from the year when the first derivatives were traded to a peak in 2008, when the sub-prime crisis occurred. (Visser 2011)

Charitable CSR is characterized by philanthropy and the supporting of various social and environmental causes through donations and sponsorships. Communities are the target stakeholder group. According to Visser (2011), this stage started around the year 1989 and continued to its current peak in 2006, when the famous philanthropist and investor Warren Buffet donated 31 billion dollars to the Bill and Melinda Gates Foundation. The second stage is characterized by the ideas that business should give back to society, economic benefits trickle down, and the rich can save the poor. (Visser 2011)

Third, promotional CSR views the practice mainly as a public relations opportunity to enhance brand value, corporate image, and reputation. Charitable CSR may draw on the practices of charitable and strategic CSR, and is sometimes referred to as 'greenwash'. Promotional CSR has been prevalent for several decades, and is often used as a reason to criticize CSR: critics claim that corporate responsibility and sustainability practices are only conducted due to their PR value. (Visser 2011)

Fourth, strategic CSR relates CSR activities to the company's core business, often through the adherence to CSR codes and the implementation of management systems that involve CSR policy development, goal and target setting, program implementation, auditing, and reporting. The peak for this stage, according to Visser, was in 2010 when the ISO26000
social responsibility standard was launched. Strategic CSR promotes corporate self-regulation in order to fend off more stringent legislation and state involvement. (Visser 2011)

Finally, systemic CSR focuses on the root causes to current environmental and social crises. The fifth stage is characterized by innovative business models and the lobbying for progressive national and international policies. The key target groups for CSR are hence regulators and customers. Systemic CSR is defined by the idea that CSR, as it currently is, has failed as it will not solve our global challenges. (Visser 2011)

2.1.2 Evolution of CSR

There are different views on when the term CSR was first used. Some scholars have traced the phases of CSR to the beginning on the 1900s (Juholin 2004). According to Freeman and Hasnaoui (2010) CSR was first mentioned in 1926 by the notion that business has obligations to society. Kemper and Martin (2010) argue that CSR theories emerged as a response to the conditions that emerged in the 1970s and the 1980s, such as the maximization of shareholder value and the notion of principal-agent relationship that were developed by Milton Friedman and other economists. Other scholars find that CSR arose initially as a reaction to crises (Lee and Carroll 2011). At the same time, the growth of the environmental movement from the 1960s onwards forced companies to pay attention to their environmental policies and the public relations-related concept of 'issue management' was born (Juholin 2004). Therefore public affairs grew in importance at the same time.

Takala (2000, in Juholin 2004:23) categorized companies by three approaches: “owner orientation”; “stakeholder orientation”; and “wide responsibility orientation”. The first, owner orientation, is characterized by the idea “the business of business is business”, referring to the maximization of the owner's profit (Takala 2000 in Juholin 2004:23). In 1970, Friedman famously argued that “there is one and only one social responsibility of business – to use its resources and engage in activities designed to increase its profits...” (Visser 2011:69). Today, long-term profitability is regarded to be the prominent driving
force behind CSR (Juholin 2004). Other motives are company leadership and efficiency, competitiveness, and the ability to anticipate the future (Juholin 2004). According to Juholin (2004), the separation of the ownership and management of big firms has had a positive impact on CSR, as management began to consider other objectives than profit maximization.

The second orientation is stakeholder orientation. The stakeholder theory was formed as a response to shareholder theory: arguing that other significant groups must be managed than solely the stockholder. The most famous definition of a stakeholder was made by Freeman in 1984: ”A stakeholder in an organization is...any group or individual who can affect or is affected by the achievement of the organization's objectives” (Friedman and Miles 2006:4). Later, more normative stakeholder theories have also included actors such as the nature or future generations as stakeholders (Milton and Friedman 2006). Juholin (2004:22) writes that the concept of CSR includes “the openness or transparency of companies as well as taking into consideration the will and expectations of their stakeholders”.

The third orientation is “wide responsibility orientation”, according to which companies need to be profitable in order to “do good” (Takala 2000 in Juholin 2004:23). This reflects Archie Carroll's CSR Pyramid (Carroll 1991, see Figure 1), in which economic responsibilities form the foundation on which all other responsibilities rest: namely, legal, ethical, and philanthropic responsibilities. It is believed that Carroll provided the first popular definition of CSR in 1979: namely, that it is the “economic, legal, ethical and discretionary or philanthropic expectations that society has of business” (Carroll 1979 in Visser 2011:110). Later in 1991, Carroll presented this definition as a pyramid of weighted importance (Figure 1). As the figure illustrates, economic responsibility is considered to be the company's most important responsibility, followed by legal, ethical, and philanthropic responsibilities, respectively.
A new wave of CSR development emerged as a result of the Earth Summit in 1992, where heads of states agreed on an action program and a set of objectives regarding sustainable development (Sacquet 2005). A move from theory building to better codification and implementation was planned in the conference. In 1997 John Elkington coined the notion of the “triple bottom line”: describing CSR with a focus on economic prosperity, environmental quality, and social justice (Visser 2011: 95). The triple bottom line is also often referred to as 'people, profit, and planet' (van Tulder and van der Zwart 2006), and is considered to be one of the most noteworthy theoretical contributions to CSR (Juholin 2004).

In more recent years CSR has commonly been seen as strategic management that produces win-win solutions for business and society. According to Kemper and Martin (2010), this vision saw a downturn with the economic crisis in 2008, as theorists had not been able to demonstrate conclusively that social activities could produce financial gains. CSR has also been often associated with ”greenwashing”: PR-driven misdirection by companies on environmental issues (Visser 2011).
2.1.3 CSR in different geographical regions

Corporate social responsibility is generally understood in different ways in different cultures (Juholin 2004; Matten and Moon 2008; van Tulder and van der Zwart 2006). Absolute standards of corporate social responsibility do not exist, and the standards may change during time and in different cultures and societies (Juholin 2004). For instance, in the Anglo-American context, social responsibility has traditionally been understood in terms of philanthropy (Juholin 2004; van Tulder and van der Zwart 2006), while in the Finnish approach to corporate responsibility charity and philanthropy do not play a role (Juholin 2004). In Finland and other Nordic countries, companies have for long had an obligation to participate in the maintenance of the welfare society mainly by paying taxes. In addition, labor unions have an important role in the society and affect CSR practices. In Finnish companies, the management of CSR is located at a very high level in the company hierarchy, and is considered to be the top management's commitment (Juholin 2004).

Matten and Moon (2008) make a distinction between explicit and implicit CSR. Explicit CSR is typical in liberal market economies, while implicit CSR is practiced in coordinated market economies. Explicit CSR refers to corporate policies that assume and articulate responsibility for some societal interests and normally consist of CSR voluntary programs and strategies that combine social and business value. Implicit CSR refers to corporations’ role within the society and normally consists of values, norms, and rules that result in requirements for corporations to address stakeholder issues and define obligations of corporate actors in collective terms. The distinction is based on the language corporations use in addressing their relation to society: CSR communication is practiced by those companies that practice explicit CSR, and not implicit CSR. Implicit CSR is rather conceived as a reaction to the institutional environment, and not conventionally described as CSR. CSR is hence contextualized by national institutional frameworks, including local norms, incentives, and rules. (Matten and Moon 2008)

Social responsibility has a long tradition in the Nordic countries, and Nordic countries and companies are commonly regarded to be proactive in CSR practices (Juholin 2004; van Tulder and van der Zwart 2006). However, in a global economy companies commonly
operate in numerous different markets and societies, and companies face challenges also outside their domestic markets.

2.1.4 Why is CSR important?

The concept of CSR is closely connected to the economic, social, and environmental crises we are facing. Many academics claim that many of our global challenges are getting worse, not better (Visser 2011).

To start with, the global ecological footprint has increased steadily since the 1960s (WWF 2012). Ecological footprint is affected by growing human population, increased consumption and the related resources used and waste generated (WWF 2012). While before 1970s the human population used less natural resources than the Earth was able to generate, today it would take 1.5 years for the Earth to fully regenerate the renewable resources that people used in one year (WWF 2012). We would need four planets to maintain our current consumption levels in Finland, United States, or Australia (WWF 2012; Mokka and Neuvonen 2009). The ecological footprint shows a consistent trend of overconsumption, as today our ecological footprint exceeds the Earth's biocapacity by more than 50 percent (WWF 2012). Rising consumption in high-income and BRICS countries (Brazil, Russia, India, Indonesia, China, South Africa) estimate potential for even larger footprints in the future (WWF 2012). Another indicator, the Living Planet Index, reports trends in biodiversity and currently shows an overall decline of 28% in global vertebrate populations since 1970 (ZSL Institute of Zoology 2013). According to the Living Planet Index fact sheet, the decline results from “humanity's demands on the biosphere which result in habitat loss, over-exploitation, pollution, spread of invasive species and climate change”.

Further, the increasing levels of CO2 and other greenhouse gases in the atmosphere, as a result of the burning of fossilized or captured CO2 and the disappearance of CO2 sinks, are indisputable facts (Swyngedouw 2010; Visser 2011). The European Union has made a unilateral commitment to reduce greenhouse gas emissions by 20% by the year 2020,
compared to 1990 levels (European Union 2013). This has led to carbon emission trading, a market that was worth $142 billion in 2010 (World Bank 2011). The spike in carbon emissions is mainly due to fossil fuel use and changes in land use (Visser 2011). Today, there is definitive scientific consensus that the climate is warming and that human activity is the primary cause (Visser 2011).

Second, globalization has led to labor exploitation in areas where production costs are low, and to what is commonly referred to as “race to the bottom”: capital flows to wherever the social or environmental standards are lowest (Visser 2011:13). Similarly, a negative relationship seems to exist between natural resource abundance and economic growth, a trend that is commonly referred to as the “resource curse” (Campbell and Snyder 2012).

Third, corruption and tax evasion are common today and increase poverty and inequality in the world (Visser 2011). Offshore jurisdictions, and so-called tax-havens, have been discussed widely in the media recently. Tax havens refer to states or territories where corporations or people pay little or no taxes, and also lack transparency. The avoidance or even evasion of taxes has become easy for corporations today (Ylönen 2012). Offshore jurisdictions have played a large part in the erosion of national regulations, and are often blamed for economic crises (Ylönen 2012). While it is difficult to estimate the true value of tax income that is lost due to tax havens, the best estimations are significant. This brings firms quite far from the Fordist idea of the firm in the 1970s that was perceived as holding a responsibility to the community in which it was located.

Many companies have larger economies than most nations: for instance, Royal Dutch Shell is the world’s 32nd largest economy, while Finland’s economy is 89th largest in the world according to the World Bank (2010). In today’s globalized world, companies have a significant influence on our environment and in the societies we live in. On the other hand, companies are increasingly dependent on their stakeholders today. For instance, sustainable consumption is increasing among consumers, and socially responsible investments (SRI) are also becoming more common today, in particular in the United States (van Tulder and van der Zwart 2006). Campbell (2006) argues that corporations will be more likely to act in socially responsible ways if there are non-governmental organizations (NGOs), investors,
and the press in their environment to monitor their behavior. Due to pressures from various stakeholder groups, companies are increasingly willing to invest in socially responsible and sustainable corporate behavior. Indeed, numerous companies have come up with innovative business models and serve as examples in the field: for instance companies such as FairPhone, Patagonia, and ZenRobotics, to name a few.

2.2 Corporate communication of CSR

In this chapter I have elaborated on what is meant by Corporate Social Responsibility and why it is important for companies to address it. Below, I will describe how CSR is generally communicated in corporate communications. First, I will describe how CSR communication can be viewed as stakeholder communication, and second, address the challenge of CSR communication.

2.2.1 Stakeholder communication

Communication is unquestionably a valuable element of marketing – and increasingly important today as marketing is more and more focused on service and relationships (Finne and Grönroos 2009; Grönroos 2007). Communication can build or destroy brand relationships. It is widely understood today that brand communication includes more than marketing communication, and is targeted to more stakeholder groups than solely customers (Duncan and Moriarty 1998; Friedman and Miles 2006). Indeed, CSR communication is often understood as stakeholder communication (Juholin 2004; Schmeltz 2011). Important stakeholders include at least customers, investors, the financial community, suppliers, employees, competitors, the media, the community, interest groups, and government agencies (Duncan and Moriarty 1998). Multinational companies are more and more under the scrutiny of different audiences, organizations, and the media (Juholin 2004). According to Duncan and Moriarty (1998), the media can become the most important stakeholder during a crisis. However, CSR research has so far mainly focused on investors, business partners, and governments (Schmeltz 2011).
Duncan and Moriarty (1998) warn that too often, marketing communication is equated with persuasion. Communication involves also other activities, such as informing, answering, and listening. Achieving 'shared understanding' with stakeholders is more important in relationship marketing than the activity of merely sending brand messages. This is important to understand, as communication is an integral part of relationship building. Relationships with customers and other stakeholders are, or should be, regarded as companies’ most important assets. Shared meanings and interpretations are important to analyze in order to understand corporate reputation and brand image. In recent years the focus has moved from 'managing stakeholders' to 'managing relationships with stakeholders': towards two-way communication (Schmeltz 2011). At the same time, similar trends occurred in the field of public relations: movement from 'propaganda' towards two-way symmetric communication (Schmeltz 2011). Morsing and Schultz (2006) divide CSR communication into three stakeholder strategies: information, response, and involvement. The authors also emphasize the importance of actively involving and engaging stakeholders in activities and decision-making.

Duncan and Moriarty remind that as everything sends a brand message, messages need to be consistent, interactive, and targeted to all key stakeholders. Strategic consistency means that although messages are targeted at their specific audiences, they must nevertheless be consistent. According to Duncan and Moriarty (1998), too often other organizational communication than marketing communication is not managed strategically – even though it might have far more impact than marketing communication. Tench, Bown, and Jones (2007) claim that in order to maintain stakeholder trust, organizations need to communicate CSR issues in an open and honest manner and maintain a constructive stakeholder dialogue.

Finne and Grönroos (2009) present the concept of relationship communication, which can be viewed as strategic stakeholder communication. Relationship communication rejects the view of a passive consumer: the reader is considered a subject, rather than object, in the communication process. Finne and Grönroos (2009) emphasize the impact of time and
context in communication. Both past experiences and expectations about the future affect how a message is received. The situational dimension comprises external factors and internal factors: external factors can be culturally situated such as trends, traditions, economic situation, the family, and the surrounding society. Internal factors can be attitudes, capabilities, identity, or personal interests (Finne and Grönroos 2009). Therefore the consumer or reader also integrates elements outside the control of the company. Companies should take the receivers’ situation into account when planning communication to stakeholders. Finne and Grönroos (2009) emphasize the importance of creating shared understanding with stakeholders, for communication to be efficient and regarded as ‘relationship communication’. Thus it is important to study CSR communication in a local context, as in the present study.

Communication channels are chosen based on their effectiveness and suitability with a specific purpose. As Prima is a printed magazine and not an online forum, although is published online as well, there is no possibility for stakeholders to comment on the articles in the paper. This provides a controlled environment for the people and companies to present their views when interviewed. Company managers and other leaders should make sure communication with stakeholders is interactive in other available channels (Scheltz 2011; Taubken and Leibold 2010).

2.2.2 The challenge of CSR communication

Friedman and Miles (2006:228) call the media a “double-edged sword”, as it cannot be perfectly controlled by corporations or any stakeholder groups. This is because the media follows their own logic (see section 3.2). The scholars argue that although this is true of all intermediaries, “[media]'s] use as intermediaries is even more likely to lead to unintended consequences for those who would attempt to use the media strategically” (Friedman and Miles 2006:228). Nevertheless, corporations and stakeholder groups use the media to get their messages across to other stakeholders and to the government.
While corporations have more power today, they are also more dependent on the opinions of their stakeholders and various pressure groups (Juholin 2004). Furthermore, their ability to control and manage publicity is limited. By taking their environments and stakeholders into consideration, companies earn their “right to operate” (Juholin 2004:21; Zyglidopoulos et al. 2012). As Lee and Carroll (2011:117) write, “corporations can survive only when their activities meet the expectations of stakeholders and social norms”.

Scmeltz (2011) argues that academic research regarding CSR has largely neglected the rhetorical and discursive challenges of CSR. Few previous studies have outlined an overall CSR communication strategy in a corporate communication context (Schmeltz 2011). Indeed, the communication of CSR is regarded as a challenge in most corporations (Schmeltz 2011). However, companies are indeed increasingly communicating about CSR activities, and it is essential that the engagement is communicated to relevant stakeholder groups (Schmeltz 2011). Nevertheless, corporate social responsibility is largely considered to be an extremely difficult message to convey (Schmeltz 2011; Taubken and Leibold 2010; Tench et al. 2007). CSR communication is typically less than extensive and corporate communication far from transparent (Taubken and Leibold 2010). What makes CSR communication even more challenging for companies, is that companies are generally reluctant to talk about their problems and failures (Grayson 2010). Candid discussion about the difficulties companies are facing when dealing with particular issues is hence being called for (Grayson 2010).

Generally, companies do not communicate CSR in a strategic or systematic way, and Finnish companies are unsure of the position of corporate communication within the framework of CSR (Juholin 2004; Schmeltz 2011). In general, CSR communication is regarded as a support function. However, stakeholder communication is valued highly – which, in fact, is in the core of CSR communication. Communication professionals are generally involved in technical, rather than consultative, tasks. (Juholin 2004) One of the main challenges is regarded to be that of creating awareness: for the audience to notice, process, and accept CSR communication (Schmeltz 2011). Therefore it is seen critical that
CSR communication is of personal relevance for the receiver (Schmeltz 2011; Taubken and Leibold 2010). Taubken and Leibold (2010:136) recommend further that it is particularly important to send clear messages regarding CSR. Many scholars view that the lack of clarity and consensus in the terms that are employed makes CSR communication even more difficult (Grayson 2010).

Schmeltz (2011) argues that traditionally, the assumption has been that CSR communication is, or should be, very subtle, implicit, and endorsed, as this will inhibit skepticism and enhance persuasion. Vague words and lack of evidence, or “a lot of talking and no action”, increase skepticism and cynicism towards CSR (Schmeltz 2011; Taubken and Leibold 2010:131). As a consequence, CSR activities are increasingly perceived as “greenwash”: “a false claim to be socially responsible” (Taubken and Leibold 2010:131). In order to avoid or minimize skepticism, there should be a logical link between a company's core business and its choice of CSR program according to many experts (Grayson 2010; Schmeltz 2011; Taubken and Leibold 2010). Taubken and Leibold (2010) call this the basis of CSR. Furthermore, credibility can be obtained through the use of specific examples, achievements, and accompanying facts, compared to general descriptions of principles (Schmeltz 2011). Schmeltz (2011:36) writes that “...it appears to be a simple choice for companies engaging in CSR: if they want to decrease skepticism and increase credibility, they should choose a theme or CSR program matching their core activities and then communicate this in a very subtle manner through traditional, credible types of media...” However, the author claims that instead of the currently recommended way, a much more direct and open approach of communicating CSR is called for. According to the author, CSR communication should focus on ability instead of morality, and emphasize the proximity and personal relevance to consumers. Similarly, Taubken and Leibold (2010) argue that CSR communication should start with an analysis of the significance of a topic for stakeholders.

According to a study conducted by Juholin (2004), the initiative for starting to reflect on CSR arises out of stakeholders' concerns or competitors' CSR communication. Elements
that affect Finnish companies' CSR communication most are competitiveness, risk management, publicity management, differentiation from competitors, and ideas concerning brand value, corporate image, and reputation (Juholin 2004). Risk avoidance is considered more important than image-building or reputation management. According to the study, large Finnish companies want to convince their stakeholders of their good corporate citizenship. However, CSR is regarded to be a matter of business, rather than ethics. Finnish companies emphasize own corporate values above moral and ethical questions. (Juholin 2004) Previous studies have found evidence that the firm's reputation for social responsibility protects firms from stock declines associated with crises (Zygliodopoulos et al. 2012). CSR has been seen to protect firms in the case of negative events (Zygliodopoulos et al. 2012).

2.3 Summary of the literature review regarding CSR from the corporate perspective

In this chapter I have presented the theoretical framework regarding corporate social responsibility from the corporate perspective. To summarize, there are several different definitions of CSR. What most definitions have in common is the responsibility of enterprises towards the society, stakeholders, and the environment, while other definitions also highlight economic development and profitability. In addition, some definitions mention the voluntary nature of CSR, in order to differentiate the practice from regulations and legislation.

CSR has been viewed as a reaction to the notion that emerged in 1970s that the sole responsibility of business is to increase its profits. Later CSR has been connected to stakeholder management, ethical responsibility of companies, sustainable development, and finally strategic management. Previous theories have outlined that the concept and practice of CSR is commonly understood and actualized in different ways in different cultures. Nordic countries are generally viewed to be proactive in CSR practices. Corporate social responsibility is connected to the current environmental, social, and economic crises we are facing and therefore a very current and important topic. Many companies have more power
than many nations today, and indeed many companies have taken responsibility and invested in CSR.

CSR communication is often understood as stakeholder communication, and is unquestionably closely connected to companies’ public relations and marketing activities. Companies aim at creating ‘shared understanding’ with its key stakeholders - which include numerous different groups that can affect, or be affected, of the companies’ activities. CSR communication is typically regarded to be challenging in most companies, mainly because media representations are difficult to control and manage. In the next chapter, I will discuss corporate social responsibility from the media’s perspective.
3 CSR FROM THE MEDIA'S PERSPECTIVE

In Chapter 2 I discussed corporate social responsibility and CSR communication primarily from the corporation's perspective. The discussion illustrated media's significant role with regard to CSR and articulated a clear demand for more systematic CSR communication. In this chapter I will discuss CSR communication from the media's perspective, in order to see how the media conventionally presents and communicates corporate responsibility. I will first describe representations in media and, second, present how journalists and editors view CSR according to previous research.

3.1 Representations in media

I will begin the chapter with a more general presentation of representations, as they are the most essential elements to how CSR, or anything for that matter, is presented in communication. Second, I will elaborate on how media's conventions, characteristics, and role as agenda setters affect the representation of CSR in media.

3.1.1 Representations

Representations are central in producing culture and meaning. According to Stuart Hall (1997: 15) representation means “using language to say something meaningful about, or to represent, the world meaningfully, to other people”. Therefore in order to analyze representations, it is important to understand what is meant by culture, language, and meaning in this context.

According to Hall (1997), culture refers to the shared meanings or values of a group or society. The anthropological definition of culture is deeply connected to lifestyles: “...the word ‘culture’ is used to refer to whatever is distinctive about the ‘way of life’ of a people, community, nation or social group” (Hall 1997: 2). Thus “culture...is not so much a set of things - novels and paintings or TV programmes and comics - as a process, a set of practices” (Hall 1997: 2). Thus people that belong to a certain culture are assumed to
interpret and understand social reality in more or less the same way, which enables the production and exchange of meanings. The members of a culture share the same cultural codes (Hall 1997). Representations are always subjective and closely tied up with identity and knowledge (Hall 1997). Nevertheless, they organize and regulate social practices and have practical effects in a society. Representations thus provide an agreed code for communication (Potter and Wetherell 1987; Nieminen and Pantti 2012).

Language constructs meaning by operating as a representational system: what is important is not what words are as such but what they do: words do not have any meaning in themselves (Hall 1997). By using representations in language it becomes possible to form concepts of abstract and intangible items no one has ever concretely seen. Representations thus produce meaning by linking mental representations to language. Although representations are subjective, they are not private: language is by and large a social system (Hall 1997) and has a real effect on the material and social world.

According to Hall (1997: 3) “it is by our use of things, and what we say, think and feel about them - how we represent them - that we give them a meaning”. Meaning is hence constructed by representations: by “the words we use about them, the stories we tell about them, the images of them we produce, the emotions we associate with them, the ways we classify and conceptualize them, the values we place on them” (Hall 1997: 3). By using representations, meanings are constantly co-produced and exchanged in all social interactions. According to the social constructionist approach meaning and social reality are produced and constructed rather than 'found' (Hall 1997). However, in any culture, meaning is always only partially understood.

It is important to study representations in order to understand society, as representations have real consequences (Jorgensen and Phillips 2012). Representations are always framed and presented from a certain view (Nieminen and Pantti 2012). Hence, representations do not present existing reality objectively, but they ascribe meaning to objects (Nieminen & Pantti 2012). For example, Nieminen and Pantti (2012) argue that in Finnish mass media,
the youth is typically represented as 1) “defective” and as a threat to order and security in the society, 2) as victims, and 3) as admired.

In communication theory communication was first widely understood as transferring of meanings, where people who are involved in the communication process are either senders or receivers of messages, and communication was perceived to reflect reality. Today it is widely understood that meanings are not in fact transferred but constructed, produced, and maintained simultaneously in communication (Kunelius 2009). Hence, meaning is not just interpreted and decoded by participants, but it is co-created in the process. Thus both parties are active in the process of meaning creation and the creation of representations. This is an essential argument as well as a starting point in this study, as it is presumed that by studying the media texts in the magazine Prima, it is possible to find out how the magazine's target group - top managers and decision-makers in Finland - understands and discusses corporate social reality.

3.1.2 Media's tasks and responsibilities

Media report about events of an era to the people in that era. They report about what has happened in a society and how society’s issues have been managed. Media has an own and an important task in the society: it is even considered to be the cornerstone of a democratic society (Nieminen and Pantti 2012; Huovila 2005) Similarly, media coverage is required in the debate about the roles and responsibilities of business (Grayson 2010).

In short, media has four different tasks: to transmit information, raise conversation, entertain, and sell advertising space. The first – transmitting information – is regarded to be the most important task for media. Citizens get their information regarding the society primarily through media, and use that information for decision making. Media is also the main legitimate source for many stakeholders who lack direct interaction with a corporation (Zygldopoulos et al. 2012). Two types of information are emphasized: issues that tell about the society, and issues that interest people. Choosing topics based on what interests people is a prerequisite for the functioning of media. (Huovila 2005)
The second task of media is to raise conversation in a society. The media should pursue to find and bring about different options for the society’s goals and objectives. The press is typically characterized as a ‘watchdog’ in the society, as their task is considered to be to monitor politicians, authorities, and business. The media is also called the ‘fourth estate’, in addition to the first three estates the government, court of law, and the parliament, across which power is dispersed in a society. (Huovila 2005; Vivarta and Canela 2006) The press monitors and reports on corporate behavior and thereby subjects them to the constant threat of public exposure. In this way the press keeps the public, as well as legislators, informed about corporate activity. As the media's role as a watchdog has intensified sharply in recent years, corporations dedicate more resources to managing media relations and monitoring the media. Therefore Campbell (2006) argues that corporations will be more likely to act in socially responsible ways in those environments where there is established business press to monitor corporate behavior and change it when necessary. (Campbell 2006) Numerous studies have shown that the more the media is willing to cover CSR issues, the more companies are likely to participate in such activities (Lee and Carroll 2011; Zyglidopoulos et al. 2012).

In addition to being interesting to the target group, media texts need to entertain and be written in an interesting manner. Therefore the importance of the story is emphasized. The longer the article is, the more the story matters. In news articles the most interesting points are generally presented in the very beginning, and the articles are shorter. In feature stories, on the other hand, a narrative style may be applied: first a situation is presented, followed by a conflict, and finally a solution or the current situation. However, although the narrative is important, information mediation is always media’s most important task. (Huovila 2005)

The fourth task of commercial media is to sell advertising space. Media organizations are most commonly companies themselves, driven by their own logic and pursuing their own goals. Most critical academics question how media can expose business failures and weaknesses when they are part of those multinationals themselves (Grayson 2010).
Media function as representatives of their consumers. Two responsibilities are regarded particularly important to media: equal representation of different views and truthfulness. In particular, when a person or group is being criticized, they must be given an opportunity to comment immediately in the same text. However, equality is not always fulfilled in the same text, but in the long term in different texts. (Huovila 2005) Second, it is important that the reporter is objective and critical when necessary: a critical and investigative approach is the basis and prerequisite for quality journalism. Informative and subjective articles should be clearly separated from each other. The journalist should be aware that there are numerous lobbying groups that pursue their own goals in the public discourse. Groups want publicity for different reasons and in different terms. Naturally publicity is aspired for those issues that benefit specific goals and objectives in a society. Publicity, and therefore media, is also used to bring to a public discussion issues that are debated among smaller groups in the society. (Huovila 2005; Mäntylä 2008)

Values form the basis for journalistic work. The journalist’s own world view, the media organization’s values, and the surrounding society’s values affect and direct journalism and the resulting texts. A journalist is also always in touch with different values. The journalist’s own values and knowledge about the society affect the ideas for stories that are suggested and produced. However, it is important that the journalist acknowledges this and examines the society from a broader perspective, and takes into consideration those values and perspectives that may be even contrary to his own. In addition, professional principles guide a journalist’s work. “Guidelines for journalists” form the most important professional norms. The guidelines direct the journalist’s work and form the ethical guidelines for reporters. The guidelines emphasize the importance of respecting human rights, democracy, international agreements, and the environment. Furthermore, the guidelines emphasize the responsibility of journalists for understanding the environmental effects of the issues that they work with. (Huovila 2005; Mäntylä 2008)
3.1.3 Characteristics of contemporary media

Journalism is often divided into quality journalism and popular journalism. The characteristics of quality journalism are in depth processing of stories; correctness; choice of stories that are societally important; and temperate and speculative presentation of issues under scrutiny. Although the line between quality journalism and popular journalism has become thinner recently, it could be argued that Prima would rather be characterized as quality rather than popular journalism. The characteristics of popular journalism are, on the other hand: entertainment news; sensationalism; shallowness; lighter stories; and a bold presentation of issues. (Huovila 2005; Nieminen and Pantti 2012)

Recently, media organizations have started to compete in particular with speed: who produces the news fastest to the public. However, it should be remembered that trustworthiness is always more important than speed, for a media organization to hold its credibility. Furthermore, with modern news agencies it is easy to produce news fast. Therefore the most important competitive advantage is gained through in depth and broad background work. (Grayson 2010; Huovila 2005)

All stories are edited and shortened. In general terms, media texts have become shorter in recent years. This has led to an increased use of so-called “sound bites”: fast and compact comments on issues. Sound bites simplify information. This way of commenting is often used by politicians who want to get their message through different media. However, sound bites are useful when the public is familiar with the issue – more difficult or controversial issues and arguments need further justification. (Huovila 2005) Hence it can be viewed that CSR communication suffers with the development of sound-bite journalism, as stories about CSR generally require analysis and contextualization and often cover processes rather than events (Grayson 2010). More background information may also be needed, when the public is not that familiar with the area. Therefore Grayson (2010) argues that CSR communication suits better to feature journalism than news.
The media has fragmented in recent years, and commonly journalists specialize in their own fields. This can, according to many critics, lead to journalists adopting too many influences from their own fields, and lessening criticism of the field. Even the terminology that is used in the article affects interpretation a great extent. (Nieminen and Pantti 2012; Huovila 2005) Choices of words affect, for instance, associations and expectations. Terminology is used to make hidden claims, for instance by resorting to expert opinions. Who is made the subject in texts affects as well, as recipients generally identify more easily with subjects than objects of sentences in media texts. (Huovila 2005)

3.1.4 Agenda setting

Journalists’ work is always subjective. First, topic choices are subjective decisions. Second, subjective perspectives can be expressed more clearly in columns and editorials, separated from the core text. Third, subjectivity is always present in the content and in the presentation of issues. Therefore absolute objectivity is always an idealistic goal, which cannot be reached. (Lee and Carroll 2011; Huovila 2005)

The reporter’s own worldview, a story’s news value, and commerciality affect topic choices (Nieminen and Pantti 2012; Huovila 2005). Media produce media texts that most likely will interest its consumers. Journalists look for a hit story, which is different at different times. For instance, finance and economy have been popular topics in the media recently due to global economic downturns and financial crises in the European Union. (Huovila 2005; Chernov and Tsetsura 2012) Topics can also be chosen based on political criteria, when a media organization aims to pursue specific political goals and therefore aims to influence the public’s opinions and worldviews. In addition, topics can be chosen simply based on their informative value. Information is retrieved mainly from interviews, press conferences, the Internet, news agencies. (Huovila 2005) With regard to CSR, journalists typically use two sources: previous articles dealing with similar topics or people they have identified as CSR experts, such as academics, CSR consultants, or CSR officers in organizations.
(Taubken and Leibold 2010; Lee and Carroll 2011). In addition, events such as corporate scandals trigger media attention (Lee and Carroll 2011).

Media professionals traditionally view themselves as gatekeepers: limiting the quantity and controlling the quality of voices presented in media texts (Huovila 2005; Coleman and Ross 2010). Most media choose their sources based on source credibility, which leads to privileging official voices and traditional views. In addition, journalists routinely use familiar and non-controversial sources due to time pressures. Sources form an extremely important part of the construction and orientation of a story. News stories regularly feature quotes and paraphrases. Coleman and Ross (2010:50) go as far as to argue that “…who is allowed to speak in the news is just as important as which stories are selected for inclusion”. Traditionally journalistic guidelines hold impartiality and balance as important values, because of which journalists and media may only seem as conveyors of others’ views. However, the mere task of source selection is an ideological task: selecting which views are promoted and which are challenged or not presented. The persistent use of conventional, high-status sources is regarded as a journalistic norm. Other sources are mainly used based on their newsworthiness. (Coleman and Ross 2010) However, the choice of who is used as a source is always deliberate and justifiable (Huovila 2005). Source criticism should be practiced, to evaluate whether the source is reliable and has necessary expertise. More timeless stories, compared to news, are given further depth with expert opinions and comments.

A story is the outcome of information retrieval, ideation, and values. The story is based on information retrieval, which is not visible to the public. Nevertheless a journalist must succeed in finding right and appropriate information for a story, in order to transmit information that is relevant and essential. Finding societally essential information is considered to be the media’s most important task. In addition to new and essential information, the readers also need to get information about causes and backgrounds. (Huovila 2005)
The story and information retrieval are based on ideation. Journalists must constantly follow what is going on in the society in order to be able to transmit relevant information. Second, journalists must be able to find interesting new angles to stories that have been covered before. Subjective stories have increased along with increased competition between media organizations. Similarly, articles and opinion pieces regarding CSR have increased steadily since 1970s (Grayson 2010; Lee and Carroll 2011). However, it is important that journalists report about what is going on in the society, instead of or before communicating their personal opinions regarding an event. (Huovila 2005)

Media texts can be grouped into news articles, feature stories, and subjective stories or opinion pieces – such as columns and editorials. Feature stories, as opposed to news articles, generally demand more ideation, and are typically conducted in the target group’s terms. The topics are largely based on the target group’s interests. (Lee and Carroll 2011; Huovila 2005) The magazine Prima contains feature stories and opinion pieces.

The value that is given to a topic determines the amount of space and priority it is given in a magazine. The value is based on various commercial, political, or journalistic criteria (Niemenen and Pantti 2012). First, the geographical region affects the value a topic is given: the media’s own region and the region that is affected. Next, intensity and topicality affects the weight an event is given, as well as the extent to which a topic is connected to the readers’ own culture. Other factors that may affect topic choices are emotional appeal, recognizability, and the background of the event. (Huovila 2005). Friedman and Miles (2006:228) claim that the media is primarily interested in bad news, as “good, happy stories of effective, efficient, or even perfect stakeholder management do not sell newspapers”.

When choosing topics, journalists need to decide who it is targeted to, why the respondent is interested in it, and why it is useful to know about the topic (Huovila 2005). Audiences always respond and contribute to media texts: if not in any other way but by deciding what to read (Coleman and Ross 2010). Typically media organizations claim to be democratically accountable to publics and facilitating discourses between publics. On the
other hand, traditionally media claims to cultivate publics, and routinely decide what is in the public’s best interest. Coleman and Ross (2010:29) argue that “the task of the media is seen as being to provide the public with what it needs, and indeed to reshape its needs so that it wants what is normatively better for it”.

Traditionally, the media has pursued, above all, to transmit the truth. More recently, however, the media has started to question what the ‘truth’ is. Today, media operate within and across fragmented and pluralistic publics: stories are written in a way that many different people can comprehend and relate to. Coleman and Ross (2010:144-145) write that

*The work of mediated witnessing, through which we access the appearance and meaning of the world and our position within it, is never reducible to a single objective account. Witnesses offer plausibility, not absolute truth. The media can only offer more of less vivid accounts of social reality, but never an objective or final description.*

Media affects social relations strongly: our direct experiences of the local and immediate are “stretched” – influenced and reconfigured by indirect and mediated experiences that we get by reading the press or watching television. In this way the media produces norms, taboos, and worldviews that contribute to the public’s self-identity and routine. Therefore the media “do not merely transmit messages, they contribute significantly to shaping the social, ethical, and affective conditions of message reception” (Coleman and Ross 2010:48).

### 3.2 Media's view on CSR

Rapidly increasing media interest in CSR has been witnessed in recent years. The interest reflects a deeper change in the relationship between companies and their stakeholders according to Tench, Bown, and Jones (2007), who studied journalists’ perceptions and perspectives on CSR in the UK. Media coverage has increased simultaneously with increased corporate communication regarding CSR.
Journalists in UK generally view that organizations adopt either a conformist or cynical orientation to CSR, according to the study conducted by Tench et al. (2007). That is: organizations are mainly involved in CSR practice because they follow the example of others or because of self-interested purposes. Highest expectations are targeted towards multinational and publicly listed corporations. However, less than 25% of the journalists that responded to the study believe that these corporations are operating above legal requirements with regard to CSR.

Journalists attached CSR to the following attributes: ‘good corporate citizenship’; ‘how organizations run their business/activities’; ‘environmental practices’; ‘organizations being involved in the development of their communities’; and ‘operating in an ethical manner’. Key influencers of CSR are regarded to be mainly the media, national governments, pressure groups, the European Union, and Department of Trade and Industry. The key drivers are regarded to be business performance and consumer mobilization. While regarding media as a key influencer of CSR, journalists view their own role as limited according to the study. (Tench et al. 2007)

The reporters claim to be open to positive news coverage of CSR, but nevertheless media reports of CSR issues are largely negative in tone. The journalists are more likely to report on CSR issues from a negative and pessimistic angle: most frequently written stories are about bad practice, scandals, or failures. Numerous studies have come up with similar findings in different countries (Tench et al. 2007; Lee and Carroll 2011; Friedman and Miles 2006; Grayson 2010; Huovila 2005). However, this 'watchdog' role the press adopts in the society is regarded as highly important, when: “…protecting society from abuses, discovering and exposing wrongdoing, and keeping a watchful eye on those in authority” (Grayson 2010:165).

Tench et al. (2007), similarly as Grayson (2010), argue that there is a lack of common understanding regarding CSR, which consequently makes communication more difficult: the term constantly changes shape and form, and is often misunderstood, misreported, and
misrepresented. Although misrepresentation and misreporting are unintentional, consequences can be substantial. Tench et al. (2007) claim that a company’s CSR position is by and large perceptual. The interviewed journalists in UK view that the plurality of different views on CSR is partly due to the various and partly conflicting CSR agendas and interests.

3.3 Summary of the literature review regarding CSR from the media’s perspective

Representations are central in producing culture and meaning and have real consequences. Media affect the roles and responsibilities of business and have own and important tasks in society: media is typically characterized as a watchdog in the society. Journalists’, media organizations’, and the surrounding culture’s values affect journalistic work and resulting media texts.

The media field has changed considerably in recent years, affecting media representations accordingly. The society has become mediatized while the media has fragmented. Media professionals view themselves as gatekeepers by limiting the quantity and quality of voices presented in media texts. It is important to note that the mere selection of who is allowed to present their views about an issues is subjective and an ideological task. The value that a topic is given affects the amount of space and priority it is given. It is important to distinguish between different types of media texts and how their characteristics and contexts affect media representations: say, whether a topic is mentioned in an opinionated column or whether it is the core topic of a major news article.

Media interest in CSR has increased significantly in recent years. Media reports of CSR are often negative in tone: journalists are more likely to report on CSR from a pessimistic angle. However, as media has fragmented in recent years, it becomes difficult to refer to ‘media’ as one united group. Therefore it becomes interesting and important to study how CSR is represented specifically in the business press in Finland.
4 PREVIOUS STUDIES: CSR IN MEDIA

Chapters 2 and 3 discussed how CSR is communicated in media from the corporate perspective and from the media's perspective. In this chapter I will present previous studies that have analyzed how CSR is presented in the press. Four previous studies come closest to the study conducted here: by Vivarta and Canela (2006), Grafström and Windell (2011), Lee and Carroll (2011), and Chernov and Tsetsura (2012). I will present these four studies below in the same order as they were published. I will first describe the settings, methods, and main findings of each study, and finally describe how the current study is positioned in relation to the previous studies. A summary of the four studies is presented in Table 1 in the end of the chapter. As only few studies have been conducted with a similar aim, and none in the Nordic region, an apparent research gap is found.

4.1 Newspapers in Brazil

Vivarta and Canela (2006) studied how CSR is presented in the Brazilian press by using content analysis as a research method. The researchers studied 54 Brazilian newspapers in total, published between October 2003 and September 2004.

The authors argue that “...there is a gap in the discussion on the role of news outlets as information suppliers for the public sphere and instruments of accountability” (Vivarta and Canela 2006:98). Further, they claim that the media’s role regarding CSR has received too limited attention in the academic literature. The scholars claim that “media play an essential role in determining issues that are... incorporated into the agenda of decision-makers [and] central in determining what is not discussed in that same space (Vivarta and Canela 2006:99).

Vivarta and Canela noted that the newspapers in Brazil do set aside space for CSR - primarily in columns. Their main findings were that “(1) [Brazilian] media have only a superficial understanding of CSR; (2) when in-depth coverage is provided, it is not
accompanied by critical analyses and/or pluralistic views of the subject; (3) the concept is often confused with social action” (Vivarta and Canela 2006:95).

Based on their findings, the authors argue that the concept (CSR) is in various cases employed due to its intrinsically positive value. Further, Vivarta and Canela claim that the concept is often used imprecisely and vaguely in newspapers. In the 54 newspapers that the researchers studied, 75% of the articles addressed the social responsibility of companies, while the remaining 25% referred to the social responsibility of government, NGOs, and individuals. Sixty percent of the articles had other issues than CSR as their main topic. The articles related CSR mainly to the community (24.3%) and to the environment (12.1%).

Vivarta and Canela claim that the mere mention of CSR draws the attention of news outlets. They found out that very few stories included critiques of CSR, offered conflicting views, or focused on socially irresponsible practices. The authors claim that a great number of stakeholders are not included in the press coverage.

Similar to Grafström and Windell (2011), Vivarta and Canela also concluded that the great majority of actors that were mentioned were representatives of companies. Vivarta and Canela (2006:104) conclude that “as expected, corporations dominate the agenda in editorial rooms, as evidenced by the sources newspapers rely on their information”. Further, they come to the conclusion that “…to date the concept has been incorporated on the agenda in a far more publicity-oriented (superficial coverage focusing on the impact of events) than journalistic (pluralistic and contextualized) manner” (Vivarta and Canela 2006:104). Thus Vivarta and Canela call for further knowledge of CSR among journalists.

4.2 The Guardian and the Financial Times

Grafström and Windell also note that “scarce attention has been paid to the role of media in the construction and popularization of corporate social responsibility (CSR)” (2011: 221), although media, and business media in particular, indisputably and increasingly shape corporate practice by setting corporate agendas. For instance, companies are more likely to adopt social and environmental issues when they are noted in the media. Media has a double role: they are both actors and arenas for CSR. Further, there is a mutual dependence between media and other stakeholders: media are dependent on different sources, while different groups need access to media to further their ends. Thus the authors also state the need for finding out how the meaning and content of CSR are created.

Grafström and Windell (2011:223) aimed to answer three questions in their study: (1) How is CSR displayed in the business press; (2) What kind of argumentation for CSR is dominating in the business press; and (3) What actors are allowed to express their views on CSR in the business press. The research method that was used to answer these questions is content analysis. The researchers focused solely on the exact phrase “corporate social responsibility”. Altogether, 274 articles were studied in total.

The scholars found that the greatest number of articles about CSR was in 2002, with a sharp increase from previous years. Since then the number of articles covering CSR has remained quite stable (from 2002 to 2009). The most dominant themes were ‘corporate philanthropy’ or ‘regulation’, while ‘human resources’, ‘politics’, ‘management & strategy’, ‘CSR as a trend’, and ‘whitewash’ were also quite common themes. Grafström and Windell argue that less straightforward, and contested or disputed, issues tend to be excluded in the business press. Rather, questions about CSR tend to be simplified in the media:

*The straightforward and activity-based presentation of CSR in media goes hand in hand with the logic of media presentation in general – stories that are easy to tell and include clear and unidirectional opinions and arguments that tend to dominate over complex and abstruse topics.* (Grafström and Windell 2011:234).

The most frequent arguments for or against CSR were about threats or benefits of CSR in general. Other arguments included ‘growth’, ‘reputation’, ‘employees’, ‘customers’, and
finally ‘moral’. With regard to arguments, CSR was mainly regarded as an opportunity rather than a threat. Thus, CSR is mainly presented as a ‘business case’ according to Grafström and Windell: arguments are built on corporate values and measurements. The scholars argue that “[i]n the business press, CSR is to a large extent presented as a management idea that will result in better business opportunities and a necessity for long-time profitability” (Grafström and Windell 2011:230). The authors conclude that their study “…shows that newsworthy stories about CSR are thus information about how corporations could act in pursuit of their own ends rather than how to contribute to societal development and nobler ends” (Grafström and Windell 2011:234).

The results showed that representatives of corporations were the most dominant actors that were given the opportunity to express their views on CSR. Other actors included journalists, NGOs and consultants. 55% of the articles had one main actor that was given the opportunity to present their view on CSR. The articles often focus on a specific event or activity relating to CSR.

4.3 Newspapers in the U.S.

In their study, Lee and Carroll (2011:119) posed the following four research questions:

- **RQ1**: How has media attention to CSR dimensions in newspaper opinion pieces changed over time?
- **RQ2**: How has the media prominence of CSR dimensions in newspaper opinion pieces changed over time?
The authors studied CSR from four dimensions, as distinguished by Archie Carroll (1999): economic, ethical, legal, and philanthropic responsibilities (see Figure 1). The scholars first screened all U.S. publicly traded firms that were mentioned in the opinion pieces in the newspapers, and next indicated the presence or absence of each dimension of CSR for each opinion piece. As a result, 460 opinion pieces were found that addressed one or more of the CSR dimensions.

In their study the scholars found that the prominence of each of the four dimensions varied over time. Each dimension was more prominent than others during different times: the economic dimension in the mid-1980s and early 1990s, the philanthropic in the late 1980s and early 1990s and then again in the mid-to-late 1990s, legal responsibility in the late 1990s, and ethical responsibility in the early 2000s. The study showed that each of the four dimensions of CSR has had its own life cycle, rising and falling over time, and competing with other issues. However, although previously one particular dimension was typically discussed more than others, the proportion of each dimension was more balanced in recent years.

The study showed a sharp increase in the number of opinion pieces covering CSR issues over the 25-year period. Editorial pieces covering CSR occupied the largest proportion of the opinion pieces studied, although the number of letters to the editor regarding the subject had also increased over time. A negative tone was predominant and specifically the criticism of ethical responsibility had continually increased over time. Lee and Carroll (2011) suggest that this can be seen as a response to the corporate scandals that have occurred in recent years.

The scholars concluded that CSR has become more newsworthy over time. In addition, the authors view that the balanced proportion of the four dimensions in opinion pieces in the 2000s indicates that today, all dimensions of CSR are important and need to be fulfilled.
4.4 Newspapers in Ukraine

Chernov and Tsetsura (2012) studied how corporate reputation and corporate social responsibility are discussed in the print media in Ukraine. By using interpretive discourse analysis as their research method, the scholars studied 102 articles in the major Ukrainian print media, published between 2007 and 2010. According to the authors, the paper provides insights into how the implementation of these concepts contributes to the promotion of the market economy in a transitional economy.

The authors found 52 articles on CSR during the near four year period (from January 2007 to April 2010). According to Chernov and Tsetsura (2012), CSR was not actively discussed in the Ukrainian media before 2007, and started to be discussed in the media as a result of actively developing free markets.

Chernov and Tsetsura (2012) used interpretive discourse analysis as their research method, without delving into specific linguistic characteristics. The researchers used corporate reputation, company reputation, and corporate social responsibility as keywords, as translated into Russian and Ukrainian.

The analysis identified four major themes in the articles with regard to CSR. First, the Ukrainian government and corporations try to establish standards for CSR, and second, international businesses try to establish Western standards for CSR in Ukraine. Third, some publications reported on CSR largely in a positive light, and favorable connotations are common in the press with respect to the many forms of CSR. The newspapers articulated an importance of implementing CSR in the economic life of Ukraine. Finally, Chernov and Tsetsura (2012) view that the economic crisis in 2008-2009 contributed to the discussion of how CSR was defined. Many articles described how companies address CSR in times of crisis. In the Ukrainian print media, adherence to CSR principles is largely viewed as a business advantage in the long run.
The authors note that some multinational companies make the mistake of addressing only a superficial or limited aspect of CSR with the purpose of creating a positive image of the company. Despite positive developments, the full implementation of CSR remains fragmentary in the country according to the authors.

4.5 Position of the current study in relation to previous studies

The current study adds to the existing research regarding how CSR is displayed in the media in different geographical regions. A summary of the previous studies is presented in Table 1. Indeed, Lee and Carroll (2011) suggest that future studies should broaden the scope of CSR media research to other countries and other media.

Table 1. Summary of previous studies: CSR in media

<table>
<thead>
<tr>
<th>Setting</th>
<th>Sample</th>
<th>Method</th>
<th>Main findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Newspapers in Brazil</td>
<td>54 Brazilian newspapers published between October 2003 and September 2004</td>
<td>Content analysis</td>
<td>- Brazilian media have only a superficial understanding of CSR</td>
</tr>
<tr>
<td>The Guardian and The Financial Times 2000-2009</td>
<td>Content analysis</td>
<td>- The most dominant CSR themes were corporate philanthropy or regulation</td>
<td></td>
</tr>
<tr>
<td>Newspapers in the U.S. Seven regional newspapers in the U.S. published between 1980-2004</td>
<td>Content analysis</td>
<td>- Less straightforward, contested, or disputed issues tend to be excluded in the business press</td>
<td></td>
</tr>
<tr>
<td>Newspapers in Ukraine 102 articles in Ukrainian print media published between 2007 and 2010</td>
<td>Interpretive discourse analysis</td>
<td>- The most frequent arguments for or against CSR were about threats or benefits of CSR</td>
<td></td>
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<td></td>
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<td>- CSR is presented as a 'business case'</td>
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<td></td>
<td></td>
<td>- Representatives of corporations were the most dominant actors that were given the opportunity to express their views on CSR</td>
<td></td>
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<td></td>
<td></td>
<td>- Each dimension of CSR was more prominent than others during different times: the economic dimension in the mid-1980s and early 1990s, the philanthropic in the late 1990s and early 1990s and then again in the mid- to late 1990s; legal responsibility in the late 1990s, and ethical responsibility in the early 2000s</td>
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<td></td>
<td>- A negative tone was predominant and specifically the criticism of ethical responsibility had continually increased over time</td>
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<td></td>
<td></td>
<td>- The Ukrainian government and corporations try to establish standards for CSR</td>
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<td></td>
<td></td>
<td>- International businesses try to establish Western standards for CSR in Ukraine</td>
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<td></td>
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<td>- Favorable connotations of CSR are common</td>
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<td></td>
<td>- The importance of implementing CSR in the economic life of Ukraine is articulated</td>
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<td></td>
<td>- Adherence to CSR principles is largely viewed as a business advantage in the long run</td>
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</tbody>
</table>
Although these previous studies and their findings are highly relevant in my research, there are some noteworthy differences due to which the findings in these studies are not directly comparable.

First, all studies described above focused on news, while Prima is an economy magazine that is less focused on producing daily news - although nevertheless covering current themes. On the contrary to daily newspapers, Prima is published eight times a year. Second, Prima's target group differs from the newspapers' target groups, as the magazine is targeted at Finnish top managers and top decision-makers instead of the public at large. This is contrary to the newspapers that were studied by Lee and Carroll (2011), as the researchers were interested in lay public opinions rather than those of business elites.

Third, Grafström and Windell (2011) and Chernov and Tsetsura (2012) limited their study to the exact phrase “corporate social responsibility” and Vivarta and Canela (2006) included 13 different keywords to represent CSR. Lee and Carroll (2011) did not use predefined keywords in their study. In this Master's Thesis, relevant keywords are included in the study as they are found in the magazine, and are listed in the method chapter. As Vivarta and Canela note, adopting a narrow definition of CSR poses risks, as the concept is used in a dynamic and complex manner. Focusing solely on the exact phrase would limit the study a great extent and produce different results.

Finally, the studies conducted by Grafström and Windell (2011), Vivarta and Canela (2006), and Lee and Carroll (2011) used content analysis as their research method, i.e. mainly counting and thereby distinguishing between dominant themes and characteristics, while Chernov and Tsetsura (2012) used interpretive discourse analysis as their research method (Table 1).

In this Master's Thesis I will conduct a three-phased qualitative analysis and focus on the representations of CSR that are being produced. As stated above, I argue that focusing on only one aspect of media salience brings superficial and potentially misleading results. Therefore, in contrast to the previous studies presented above, I will combine the benefits
of content analysis with in-depth representation analysis in order to include a larger sample in the study but still focus on the language in the media texts.
5 RESEARCH METHODOLOGY

The main purpose of this thesis is to analyze how CSR is presented in Finnish media that have top managers and decision-makers as target group. A media analysis was chosen due to media's increasingly essential role in the society in constructing social reality and influencing corporate behavior. Previous research has studied media texts by using quantitative content analysis as well as discourse analysis. I argue that in order to fully capture how CSR is represented in media texts, a deeper analysis is needed that takes into account all dimensions of media salience.

In this chapter I will first introduce the methodological process and sampling strategy that are applied in this study. Second, I will describe the steps in more detail, starting with content analysis and continuing with linguistic analysis and representation analysis.

5.1 The methodological process

In this Master's Thesis I will combine two methods: content analysis and linguistic analysis. Deacon, Pickering, Golding, and Murdock (1999) suggest combining these two methods when the purpose of the study is to study media representations. The methods have been pervasive and influential in media studies and in the analysis of texts within communication and media studies (Deacon et al. 1999). The research was carried out over a period of six months from June to November 2013.

The methodological process includes three phases (Figure 2). First, an exploratory content analysis will be conducted to draw a general map of the representations of CSR in the magazine Prima. In this stage the study data are reduced to articles that cover CSR, in order to analyze the media attention on CSR. Second, the relevant pieces of texts are grouped in terms of media prominence. Third, the clusters of texts are conceptualized in order to analyze the media valence of CSR in the magazine. I will pay particular attention to the representations of CSR and hence continue with a deeper textual analysis in this phase,
focusing on one article that is typical in the magazine. The methodological process is illustrated in Figure 2.

Figure 2. Methodological process in this study (adapted from Takala, Tanttu, Lämsä, and Virtanen 2012)

The three phases described above represent the study of each dimension of media salience: media attention, media prominence, and media valence. In order to fully capture the media salience of CSR, all dimensions must be included in the study, and focusing on one would produce superficial findings.
5.2 Sampling

In this study, a criterion sampling strategy is applied (Patton 2000). The logic of this sampling strategy is defined as “…to review and study all cases that meet some predetermined criterion of importance…” (Patton 2000:239). Time is the criterion that determines the sample in this study, as all Prima magazines during January 2010 – September 2013 are studied and analyzed. Hence, 28 different numbers are included in this study. The sampling strategy supports the study’s purpose. The sample is narrowed to the last four years in order to be able to conduct an in depth analysis of the media texts under scrutiny (cf. Silverman 2012). In addition, the time period was chosen based on previous research, which had studied varying time periods before 2010 in other geographical regions. Focusing on the past four years also produces insights regarding the most recent years, which is important as the concept and practice of CSR has provably changed over time.

An exploratory content analysis is conducted first to reduce the study data to relevant pieces of texts. It is important to set down clear rules regarding what to include and exclude when conducting a content analysis (Deacon et al. 1999). What is included should always be determined by the research objectives. In this study, all content is included as units of analysis, excluding advertisements. The following considerations were made:

- Editorials, columns, comments, and interviews are all included in the analysis.
- I will focus on texts instead of images to limit the scope of the study.
- Both business and society need to be mentioned in the article for it to be regarded to concern CSR: articles that exclude the society can be rather understood as Human Resources, while articles that exclude business are neither about CSR. For instance, articles about 'renewable energy' are not understood as CSR if a corporate aspect is not present in the piece.

Instead of using predetermined keywords, relevant pieces of texts were extracted from all the articles in the magazine. As stated in the introduction, the definition of CSR that is
adopted in this study is by Visser (2011:7) and is defined to be “an integrated, systemic approach by business that builds, rather than erodes or destroys, economic, social, human and natural capital”. In the research process, attention was paid to the ‘triple bottom line’, that is, environmental, social, and economic responsibilities of businesses. CSR was studied from a broad perspective: all aspects of CSR were included in the analysis.

From each article that was seen to cover CSR, a specific keyword was listed in the content analysis (see Appendix 1). The consequent keywords that represent CSR are listed in Table 1. 82 different keywords emerged in this way. Based on the keywords, 206 articles were found that covered or mentioned CSR. Each issue included 4 to 11 articles that mentioned some aspect of CSR.

Table 2. Keywords representing CSR, as found in the study data

| 1 against social exclusion | 2 bio-degradable materials | 3 biodiversity strategy | 4 bioeconomy | 5 biofuels | 6 bottom of the pyramid | 7 bribery | 8 businesses’ environmental issues | 9 carbon dioxide emissions | 10 carbon footprint | 11 carbon neural | 12 cheap labor | 13 clean technology | 14 clean tech | 15 climate change | 16 climatopolitical liabilities | 17 CO2 emissions | 18 companies’ environmental burden | 19 corporate responsibility | 20 corporate scandals | 21 corporate social responsibility | 22 development projects | 23 diminishing environmental damage | 24 donation | 25 electric cars | 26 emission limits | 27 emission reduction | 28 energy saving technology | 29 energy taxes | 30 environmental business | 31 environmental business opportunities | 32 environmental costs | 33 environmental demands | 34 environmental effects | 35 environmental efficiency | 36 environmental knowhow | 37 environmental liabilities | 38 environmental protection | 39 environmental regulations | 40 environmental tax | 41 environmental technology | 42 environmentally friendly energy production | 43 environmentally friendly technology | 44 ethical business behavior | 45 fair trade | 46 fundraising | 47 green business | 48 green economic growth | 49 green tape | 50 green technology | 51 green values | 52 greener economy | 53 grey economy | 54 helping the less fortunate | 55 insider trade | 56 local food | 57 low-carbon bio economy | 58 origin marking | 59 philanthropy | 60 prevention of environmental danger | 61 questions about climate and the environment | 62 renewable energy | 63 resource efficiency | 64 responsibility | 65 responsible tourism | 66 responsibly functioning market | 67 saving the climate | 68 saving the environment | 69 saving the planet | 70 sulfur dioxide limits | 71 sulfur directive | 72 sustainability | 73 sustainable development | 74 sustainable market economy | 75 sustainable production | 76 sustainable values | 77 tax avoidance | 78 tax havens | 79 transparency | 80 value-based business model | 81 voluntary energy efficiency program | 82 windfall tax |
5.3 Content analysis: media attention

Content analysis became a popular method with the growth and influence of new mass media studies. It was first developed to study mass culture and in part to detect the presence of propaganda (Deacon et al. 1999). The method is employed widely in social and human sciences, but in particular in communication and cultural studies. According to Deacon et al. (1999:116), the purpose of content analysis is to “quantify salient and manifest features of a large number of texts, and the statistics are used to make broader inferences about the processes and politics of representation”.

Deacon et al. (1999) warn that content analysis is an extremely directive method and therefore very dependent on the questions the researcher poses. It aims to produce a big picture, or a map, of mass media. Therefore it is recommendable to combine content analysis with a more explorative and deeper linguistic analysis, as the two methods’ strengths and weaknesses are balanced when employed together - resulting in a stronger analysis. Content analysis enables getting a bigger picture of the representations of CSR before beginning with a deeper textual analysis. In this first phase, I studied whether CSR is given media attention in the magazine Prima.

The first step is to decide on the qualifying criteria that must be met for identifying which units of the sample will be included in the study. This is important as there is no absolute consensus regarding how to distinguish and classify items. In this study, I started with counting the number of articles that cover Corporate Social Responsibility. The concepts that are understood to represent CSR in this study are listed in Table 2. The concepts are derived from the data as well as from previous research and theory. Therefore the research method applied here can be characterized as abductive, in that it combines inductive interpretation with deductive analysis, drawing on existing theory.

Next, I answered the following questions using content analysis. The questions are based on previous studies regarding CSR in media (see Chapter 4 in this study).
What specific themes is CSR linked to in the articles?
How many articles describe CSR in a positive/negative manner?
Who are the actors that are given the opportunity to present their views on CSR?
What are the underlying propositions of the articles that cover CSR?

The analysis occurred with the help of a coding frame: a sheet into which the values for each variable are entered (Appendix 1).

According to Deacon et al. (1999:29), “the key principle is to be as consistent and systematic in applying the research instruments as possible”. Furthermore, it is important to be constantly reminded of the research question that guides the analysis. Content analysis is generally regarded as a more objective method compared to linguistic analyses, although the researcher's subjective judgment regarding what is significant inevitably influences the results. Therefore it is important that the researcher is open and explicit about the chosen sampling strategy and qualifying criteria (Deacon et al. 1999). The sampling strategy and qualifying criteria in this study were outlined in section 5.2.

5.4 Content analysis combined with linguistic analysis: media prominence

Linguistic analyses became popular in the 1980s when media studies began to develop an interest in linguistic concepts and approaches, providing new means of analyzing media texts and representations (Deacon et al. 1999). At the same time there was also a move to studying structures of whole texts instead of merely parts of texts, such as words and sentences. The key assumption in linguistic analyses hence is that language cannot be separated from social structure, and language and society cannot be studied separately. While all linguistic analyses study the relationship between language and social life, there are various ways of applying linguistic analyses of media texts. The method that is applied here follows the methodological guidelines instructed by Deacon et al. (1999) regarding news texts. In the second stage, I analyzed the media prominence of CSR in the magazine by answering the following sub-questions:
• In which types of media texts is CSR discussed?
• How large is CSR's role in the articles that discuss it?

I answered the sub-questions by combining content analysis with linguistic analysis. Content analysis was first used to count how many articles merely mention CSR shortly, discuss CSR throughout the whole article, or highlight CSR. In addition, content analysis was used to count the types of media texts that discussed CSR: whether they are opinion pieces, articles, or cover stories. Media prominence of CSR is detected by paying attention to the position, composition, and intertextual relations in the magazine. First, I looked at where the news article is located. Which stories are given front-page placements? Why, assumedly, are they given central treatments – what does the position tell about the topic’s estimated newsworthiness? Second, I studied the composition of the articles and their pyramidal structure: the main headline, secondary headline, the initial summary paragraph. What are the defining features of the story? I compared the structure and the style to other articles in the paper. Third, I looked at intertextual relations. Which other texts are being referred to in the stories? How and why did the story come to the attention of the magazine? (Deacon et al. 1999)

I focused next on the lexical choices in the articles. According to Deacon et al. (1999:178), lexical choice is... an important feature of news discourse in that it can suggest, at a relatively simple level of analysis, certain ideological beliefs and values underpinning particular stories, and in more immediate terms can provide further evidence of the ways in which various words in a news text support the overarching semantic structure of its narrative”. Do the words that are being used seem ideologically charged? It is important to note that the aim is not to make any ethical judgments regarding the claims or positions in the magazine, but to ”...unravel the rhetoric of a particular sample of news discourse, and to lay bare the structured nature of its form of narrative...” (Deacon et al. 1999:168).
I analyzed what the actors in the articles are promoting or aiming at in the articles: are they e.g. promoting company brands or driving changes in regulations? Can the key underlying proposition or conception be identified? How can the media prominence of CSR in the magazine be described? This was analyzed by studying sequencing, quantity, and style of expression. First, as quotations in news texts are structured in terms of decreasing levels of significance, sequencing can be used to present those arguments first that are considered more important. Second, sources that are regarded more important are quoted more often than those who possess a contrary view. Third, style of expression can be used to communicate values implicitly. For instance, it is interesting to study what is regarded as ‘common sense’ in the articles. Furthermore, vocabulary can be used to describe or qualify sources and arguments. How are different sources described in relation to each other? Can the dominant point of view be identified in the texts?

Deacon et al. (1999) recommend that linguistic analysis should be adapted according to the study’s own purpose and data, and should apply other linguistic concepts when appropriate and useful. In this study, I will focus in particular on representations.

### 5.5 Representation analysis: media valence

Representation analysis forms the core of this study. The aim of this third phase is to analyze the valence of CSR in the magazine Prima, and hence to analyze what message top managers and leaders in Finland want to convey about CSR to their colleagues and other key stakeholders through the magazine Prima. To conduct a representation analysis, I selected one article based on the previous analysis, and answered the following sub-questions (Valtonen 2012; Nieminen and Pantti 2012; Rossi 2010; Pantti 2004; Hall 1997):

- How do the genre and the context shape interpretation?
- What different levels of narratives are found?
- How do the subjects communicate with culture and the society?
- What kinds of power levels are found?
- What distinctions and stereotypes are visible?
- What is the primary/contrary interpretation of the object?
Genre is one of the most central terms in media culture. It provides the opportunity to analyze the relationship between the text and the reader: how the text approaches the reader, how the reader connects to the text, what expectations the reader has regarding the text. Genres are distinguished by their shape and function. In short, genres can be seen as interpretation frames that direct production and reception, and a regime of rules and expectations (Nieminen and Pantti 2012).

As part of the representation analysis, it is interesting and useful to see how, or whether, narratives are used in articles discussing CSR. Narratives have been found to be an effective and powerful way to illustrate and promote ideas. Just as genres can be defined as ways to organize narratives, narratives can be viewed as ways to organize the world as a comprehended unity. Thus narratives are not necessarily fictive: news, for example, can be perceived as narratives. The structure and progression of the media are studied to find and analyze narratives. (Nieminen and Pantti 2012)

Representations frame and present an object from a certain perspective. We associate concepts with specific attributes and connotations. It is these connotations and mental images that are often also the main cause of misunderstandings in communication (Nieminen and Pantti 2012). According to Nieminen and Pantti (2012), age, social background, upbringing, education, gender, current life situation, and personal taste affect interpretation. In addition, the context of the situation at hand affects interpretation: culture and time in particular. Semiotician Ronald Barthes brought the notions of denotation and connotation to the study of signs in culture, denotation being the basic descriptive level whose meaning is widely accepted (as in ‘jeans’) and connotation being the second level whose meaning is largely based on general beliefs and values and does not possess an obvious interpretation (as in ‘jeans being casual’) (Hall 1997).

There are always several and alternative connotations to any object (Deacon et al. 1999). Vivarta and Canela (2006:100) argue that the concept and idea of CSR is “intrinsically positive” and is often used simply for purposes of adding value. Representation analysis
pays particular attention to the connotations and associations that contexts produce. It is also particularly important to pay attention to power levels: who gets to define issues or present their views about them? Whose perspective is dominant, and whose perspective is being excluded? What is regarded as 'natural' and 'legitimate'? Representation analysis is based on the assumption that media representations have an impact on people's lives and rights, as well as relationships in a society (Nieminén and Pantti 2012).

Stereotyping is the attribution of particular characteristics based on group membership (Hinton 2000). Stereotypes are hence simplifications or generalizations that are attached to people or objects (Nieminén and Pantti 2012). Stereotypes classify people or groups of people without making distinctions between individuals or taking the context into account. Classifications and generalizations are part of communication as they enable differentiating objects or attaching them into conceivable groups. Classifications have a central role in building identities. The purpose of classifications is to create structure, certainty, and predictability to worldviews and new situations. The problems with stereotypes relate to the questions of whose interests they serve and how unconditional they are. Often the dominant groups in a culture define what stereotypes can be regarded as common sense (Nieminén and Pantti 2012). Nominalizations and passivizations are used in media texts to redirect attention, simplify, or mystify. These transformations are common in headlines of news articles, and are employed by turning verbs into passive forms and thereby eliminating participants, prioritizing certain themes, and deleting agency (Deacon et al. 1999).

Finally, it is very important to pay attention to objection or criticism of CSR, in addition to the promotion. It is evident that arguments exist, and have always existed, for and against CSR (Lee and Carroll 2011). Is the concept being criticized because of the view that CSR, as it is, has failed (Visser 2011) or because of the view that businesses should not be involved in social problems (cf. Lee and Carroll 2011)?

It is important to emphasize here that there is no single or correct answer to what given representations mean, how they should be interpreted or what is the underlying meaning
behind words. Therefore I will present examples and direct quotes to support my interpretation.

5.6 Quality of the research methodology

It is always necessary to assess the quality of research regardless of the research approach or the scientific paradigm (Wallendorf and Belk 1989). According to Wallendorf and Belk (1989), positivist and non-positivist paradigms have different criteria for the evaluation of the quality of research. According to the authors, the trustworthiness of non-positivist studies can be evaluated with the following five concepts: credibility, transferability, dependability, confirmability, and integrity. While the scholars had their focus on participant observation and ethnographic fieldwork, the criteria are adapted to the methodology applied in this study. The quality of the research methodology is discussed with special focus on media research.

Credibility assessment covers all processes of research. It can be fostered by negative case analyses, prolonged engagement, and triangulation of methods and sources (Wallendorf and Belk 1989). When it comes to negative case analyses, reliability is strengthened in this study by an open discussion of possible differing, or even contrary, interpretations. As to prolonged engagement: the sample that was selected for the analysis included all issues of one magazine for the past three and a half years. Therefore consistency was assured and the time period was adequate for a Master’s Thesis: 206 articles were analyzed in total in the study. Triangulation was adopted by employing different research methods: content analysis and representation analysis. The chosen methods and sampling strategies suit the aim of the study.

Transferability refers to the extent to which the findings of the study can be applied in other contexts (Wallendorf and Belk 1989). While the current study analyses only one paper in one country, the findings are compared to findings from similar studies in other countries and different media.
Dependability in non-positivist qualitative research is similar to the issue of reliability in positivist research (Wallendorf and Belk 1989). It can be reached by attention to occurred change during the time period under scrutiny. Deacon (2007) describes reliability as the extent to which the analysis produces consistent, reliable, and replicable results over time and lists the following reliability concerns in media research: intra-archive inconsistencies; multiply entered data; missing data; and inconsistent unionization.

The first concern, regarding inconsistencies, is overcome by conducting the analysis manually. Indeed, Deacon (2007) claims that media content should be analyzed in its original form wherever possible. Manual analysis enables the analysis of media prominence: whether the ‘keyword’ - CSR in this study - is highlighted or solely mentioned in a larger context. While manual analysis is more time-consuming and demands more effort, multiply entered data and missing data are more easily found in the process: whether important themes could be missed or whether a theme could be falsely counted as two different articles. Furthermore, as the study combines content analysis with representation analysis, the main focus of the study is on the representations of CSR rather than on the number of articles. Indeed, Deacon (2007:23) argues that “the one certain implication... is that simple raw counts of coverage derived from key word searches must never be taken on face value.”

Confirmability refers to the biases of the research and researcher (Wallendorf and Belk 1989). According to the constructive research approach that is applied in the study, the researcher’s values always affect the interpretation and therefore pure objectivity is impossible to achieve. It is important to note that the analysts themselves are subjective and limited by their own background (ben-Aaron 2005). Furthermore, what is common today is that texts are increasingly polysemic; trying to build hegemony through plurality in order to reach audiences that have different values and competences. This makes studying representations even more challenging as they are not in any case clear-cut or definite. Triangulation across researchers and methods and auditing techniques may be used to strengthen confirmability. Triangulation of methods was applied, whereas the analysis was conducted by only one researcher. Confirmability is strengthened by providing citations to
back up and support the researcher’s interpretation and findings\(^1\). In order to strengthen the reliability and validity of the study, the coding frame (Appendix 1) and keywords (Table 2) were presented in the study.

Finally, **integrity** refers to research ethics. According to Wallendorf and Belk 1989, integrity can be enhanced by prolonged engagement, triangulation, and researcher self-analysis and introspection. As the empirical material in this study consisted of published media texts, the material was not in any way influenced by the research or the researcher. It is good research practice to take a critical view of the analytical methodology that is being applied (Deacon et al. 1999). Linguistic analyses have been criticized for often separating texts from the wider culture and other texts as well as for privileging producers of the texts recipients (Ben-Aaron 2005). Also, the method often privileges the analyst’s intuition and concentrates on “easy targets”, paying less attention to more complicated or ambivalent matters (Ben-Aaron 2005: 75).

With regard to research validity in the analysis of media texts, Deacon (2007:12) lists four validity implications: the difficulty of capturing complex thematic issues via keywords; the problem of addressing the context of news content; the loss of the visual dimensions of news; and the reality that dependence on digital archives limits the historical reach of news analysis.

First, the difficulty of capturing complex thematic issues via keywords is overcome by not using predetermined keywords in the study, as it was known beforehand that the specific terms, such as ‘corporate social responsibility’ or ‘corporate responsibility’, are rarely used in media when covering them. Indeed, Deacon (2007) writes that keyword searching is best suited for identifying tangible elements, such as people, places, events, and policies, rather than themes, i.e. more abstract, subtler, and multifaceted concepts. Second, the problem of addressing the context of news content is overcome partly by analyzing media texts during

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1 Citations were translated from Finnish to English by the author. Exact references are provided for each citation. Articles that were chosen to be studied further in the content analysis are listed in their original form as appendices.
a longer period of time in the same media – although it is not possible to take all contexts into account in their entirety.

Third, Deacon (2007) argues that the loss of the visual dimensions of news in textual analyses decreases their validity, as visual images have a great influence on representations and their interpretation. Future studies could therefore focus specifically on images of CSR in media. As units of analyses need to be limited in the sampling strategy and decisions need to be made between scale and scope of analysis, the sampling strategy adopted in this study covers numerous articles during a longer period of time. Media analyses have traditionally tended to privilege linguistic analysis over visual analysis (Deacon 2007). However, visual representation of CSR is taken into account in the final part of the analysis: the representation analysis. In addition, the second phase of the study includes an analysis of the media prominence of CSR in Prima, which includes paying attention to the sizes and total lengths of the studied articles.

Fourth, when it comes to historical reach, the Prima issues that are available in a digital form online date back to January 2007. All issues that were sampled for this study are available online. The sampling strategy is argued further in the methodology chapter.

As argued above, analyzing representations is very important as they have concrete consequences in practice. Media representations produce social reality and build ideologies and cultures. Representation analysis has been used often in feminist media research (cf. Havu 2013; Varmavuori 2011; Saarilampi 2013) in order to see how women are being presented in the media. It is typically used in media studies (Nieminen and Pantti 2012).

In comparison with previous studies that have focused on how CSR is presented in the media, a representation analysis can bring new knowledge in the research field by gaining a deeper view on the media texts compared to content analyses. Representation analysis has been used in Master's Theses in the University of Helsinki (cf. Varmavuori 2011; Saarilampi 2013), but not, to my knowledge, in any theses in Hanken School of Economics. Representations have been studied in a research report “Sukupuoli ja organisaatiot
"liikkeessä? Gender and Organisations in Flux?”, conducted by Meriläinen and Moisander and published by Hanken School of Economics (2004). The most similar study at Hanken School of Economics is Bashtovaya's Master's Thesis from 2010, where the author used the method qualitative content analysis to study the differences and similarities in CSR reporting in the U.S. and Russia.
6 RESULTS

In this chapter I will present the results of the study regarding how CSR is presented in the magazine Prima. I will first present the results of the content analysis regarding media attention on CSR, followed by the results of the analysis of media prominence and, third, media valence of corporate social responsibility in the magazine Prima.

6.1 Media attention of CSR

In the first section of this chapter I will present the results of the content analysis regarding (1) what specific themes is CSR linked to in the articles, (2) how many articles describe CSR in a positive/negative manner, (3) who are the actors that are given the opportunity to present their views on CSR, and (4) what are the underlying propositions of the articles that cover CSR.

6.1.1 Dominant themes

Corporate social responsibility is presented in relation to specific themes in the magazine Prima. The themes are presented in Figure 3. The most common themes are presented in bold. The most common themes were emission limits of shipping in the Baltic Sea; energy efficiency; cleantech; BRIC economies; business opportunities for Finnish companies; and renewable energy - 15 or more articles had one of these themes as a dominant theme in the magazine. 136 articles in total had one of the above-mentioned themes as its core topic, comprising 66% of all the articles regarding CSR in the magazine Prima as 206 articles were analyzed in total in the study. Next, I will discuss the dominant themes in more detail.
33 articles discussed the emission limits of shipping as their core topic. Emission limits of shipping in the Baltic Sea was discussed widely in the magazine from 2010 to 2013 due to the sulfur directive that EU Parliament passed in 2012. The articles in Prima discussed the directive as expensive (quotes 1 and 2) or even detrimental to the Finnish economy and competitiveness (quote 3). The following quotes illustrate how the theme was presented in Prima:

1) **The costs of seafaring are raised** in the future by stricter environmental legislation. The decision made by IMO, the maritime organization under United Nations, to assign the top limit of sulfur concentration to 0.1 per cent in 2015 means in current prices half a billion euros extra costs each year for export seafaring. (Prima, 3 February 2011)

2) **Significant costs will come also at the international level.** Carbon trading tightens in the beginning of 2013. The auction costs that follow are approximately 450-600 million euros in a year. **The extra costs from the reduction of sulfur emissions in seafaring** starting from 2015 are approximately 600 million euros in a year based on current oil prices. In addition carbon trading in air traffic creates about 50 million euros extra costs already starting from next year. On top of this comes, among others, extra costs from environmental permit directive starting from 2016. (Prima, 10 March 2011)
3) According to the CEO of The Confederation of Finnish Industries Mikko Pukkinen, Finnish export companies are forced in an impossible situation when, from the beginning of 2015, [companies operating] in shipping in the Baltic Sea are forced to obey the sulfur requirements of the marine organization IMO and European Union. "The situation is unreasonable for Finland... This is a fatal hit for export companies". Pukkinen accentuates. (Prima, 7 June 2012)

The directive and the stricter emission limits were rarely discussed from the environmental perspective - what are the reasons behind the directive and its goals and benefits for the society. Some speakers mentioned the benefits of the directive for the society (quote 4), while typically still maintaining the position that the directive is expensive and its costs should be compensated for the Finnish industries (quote 5).

4) "The goal of the directive is good. In the small marine area sulfur emissions drift easily to the coast and cause significant health problems. That is a fact. When executing legislation it must however be seen that it does not cause unbearable or fatal damages for some country. " (Prima, 9 February 2012)

5) Sulfur emissions cause eutrophication and carbon dioxide emissions climate change. The benefit of reducing sulfur emissions in smallest percent decimals is in no connection with the arising costs. (Prima, 28 April 2011)

**Energy efficiency**

Energy efficiency was another common theme in the magazine Prima. 31 articles had energy efficiency as a core topic in the magazine during the time period of January 2010 to September 2013. The articles discussing energy efficiency displayed it, and corporate responsibility, in a positive manner and highlighted the business benefits (quotes 6 and 7). Energy efficiency is cost-effective for companies and Finnish industries in addition to being environmentally friendly, as illustrated in quotes 8 and 9:

6) A traditional family company from Lahti, Oi lon, has smelled the wind of change and headed bravely into both export business and renewable energy... Oi lon has got in the middle of energy efficiency and environment boom, where market views are very good. (Prima, 10 June 2010)

7) The sources of new [economic] growth are Russia, experience and wellbeing services as well as energy efficiency, environmental know-how and natural resources. (Prima, 9 December 2010)

8) "Taking care of energy efficiency brings cost savings and reduces the environmental strain. Both of these issues advance our business." (Prima, 5 March 2011)
9) Even if climate change would not progress and regulations regarding emissions and energy consumption would not increase at all, solely toughening competition and scarce raw material and energy funds force the enhancing of operations all over the world. (Prima, 5 October 2011)

Cleantech

Cleantech was another popular theme in Prima: 23 articles had cleantech as a topic in the magazine during the time period studied. It is often portrayed as a major business opportunity for Finnish companies and industries, as in the following citations:

10) Environmental problems and the growing demand for natural resources have given birth to a huge need for solutions improving eco-efficiency. To this customer need have more and more Finnish companies grasped by developing environmentally friendly products, technologies, and operational models. The global growth potential of these cleantech markets is huge, believes Chairman of the board of directors in The Confederation of Finnish Industries, Ole Johansson. (Prima, 8 December 2011)

11) The challenges of developing countries are almost always attached to environmental challenges as well. Therefore cleantech is a modern way to foster sustainable development, growth entrepreneurship, and innovations concurrently. (Prima, 8 November 2012)

Cleantech is a very topical issue due to the current global environmental problems, rapidly growing economies, and increasing business opportunities. The articles that discussed cleantech in Prima highlighted the demand for it in many rapidly growing economies across the world and Finnish companies’ know-how in the area:

12) Finland is, according to ambassador Huang, a forerunner in energy efficiency and environmental technology. “It is fantastic how good job Finland has done in the field of cleantech. The development of these technologies is very important for us, and we have indeed risen to the forefront of the world as a producer of windmills and solar panels. Many co-operation opportunities for Finnish and Chinese companies are found.” (Prima, 9 December 2010)

13) Many of the challenges in emerging economies have to do with environmental questions. Cleantech is a modern way to execute the targets of sustainable development and business practice concurrently. Finns are able to enter new export markets and at the same time target countries will get infrastructure, economic growth, and jobs. (Prima, 14 February 2013)

BRIC countries

BRIC countries are four major emerging national economies, namely Brazil, Russia, India, and China. These countries were commonly mentioned in relation to CSR, largely due to
the Finnish companies’ presence in the countries and the business opportunities in the countries, as illustrated in citations 14-16:

14) The Cleantech Finland programme advances Finnish environmental business abroad. Target areas are especially China, India, and Russia. The programme builds Finland’s reputation as leading environment country and the best supplier of clean technology. The goal is to make environmental business the new cornerstone Finnish economy and finally Finland to become a leading cleantech country. (Prima, 5 October 2011)

15) The value of Finnish cleantech companies' turnover was approximately 17.9 billion euros in 2010. "Of Finnish products, services, and solutions that are classified as environmental business over two-thirds are sold elsewhere than in the home country. Germany has been the most important market area for Finland, but the biggest risers are India, China, and Russia", says Hulkkonen. (Prima, 5 October 2011)

16) "Environmental business is not the only possible growth area in the world, but one of them, where growth can be gained without doubt", emphasizes Hulkkonen... Kerminen views that Finland should now target India, Indonesia, South-Korea, and especially China. A look at China’s new five-year plan reaching to 2016 suffices as justification. All key schemes in the plan, such as energy, renewable energy and green energy, are connected to environmental business. (Prima, 5 October 2011)

18 articles in total linked CSR specifically to one or several of the BRIC economies in Prima.

Business opportunities for Finnish companies

While many articles in Prima link CSR to business opportunities implicitly, a great number - 16 in total - of articles explicitly emphasized the business value of CSR (quotes 17 and 18). For instance, corporate responsibility is linked to ‘green business’ and ‘green economic growth’. The business opportunities were rather connected to export than local markets (quotes 18 and 19).

17) For the chemical industry, sustainable development means new business as well. Chemical solutions are needed for a sustainable and efficient use of natural resources for instance in bio economy, management of mineral use and management of water use. (Prima, 12 September 2013)

18) The aim of Finnish development politics is to reduce poverty through sustainable development. This requires economic growth and entrepreneurship in target countries. Finnish are wanted partners because our companies have the know-how and experience needed in developing countries as well as experience about challenging business environments. (Prima, 7 June 2012)

19) "Solely the global markets of environmental technology are estimated to be the size of more than 1 000 billion euros. Until the year 2020 they are predicted to even triple." ..."It is important that Finnish companies take as big slice of the growth of environmental business as possible." (Prima, 8 December 2011)
Renewable energy

15 articles were found having renewable energy as a core topic. The articles discussed CSR in a positive light and commonly as a competitive advantage, as in the following citations:

20) NYK Super Eco Ship 2030 container ship can operate with 70 per cent less carbon dioxide emissions compared to a similar ship in 2010... Environmental perspectives are acute in ship design at the moment, to say the least. (Prima, 11 March 2010)

21) "Consumer awareness of environmental issues has grown enormously in recent years. In this respect has occurred the greatest attitude environment change at least in my lifetime. We have to take into account the quality of energy in addition to the quantity, so we use emissionless hydropower." "In the future we will also produce energy with solar panels. A symbolic gesture has been the building of a small windmill."... Seppälä tells that he was surprised that several environmental acts have ended up being also economically beneficial. "For instance that, that almost all restaurant waste goes as organic waste has a surprisingly big economic benefit. The biggest and growing benefit is however to the good reputation of Särkänniemi." (Prima, 5 October 2011)

22) History shows that well-functioning market economy provides us the best conditions to give birth to new technological innovations. And technological innovations are a central factor in our efforts to curb climate change. For instance the more efficient utilization of wind and solar in our energy systems, carbon capturing and storing, storing of renewable energy, replacing oil with land gas or hydrogen in traffic, and new types of means of transportation would take us far on the road of sustainable development. (Prima, 12 September 2013)

6.1.2 Environmental responsibilities highlighted

As explained in the literature review, corporate social responsibility is typically divided into environmental, social, and economic responsibility. In the magazine Prima, a clear majority (172) of the articles that discussed CSR approached it from the environmental perspective (see Figure 4). 36 of the articles discussed also social responsibility and 27 economic responsibilities of businesses.
The environmental perspective is highlighted due to the global environmental crises and growing business opportunities in environmental business. It is explicitly stated in the magazine that climate change and an environmental crisis does exist:

23) "Restraining climate change is imperative, but the means have to be selected wisely. EU does not have its own climate. A global problem demands a global solution", outlines Kylä-Harakka-Ruonala. Genuine climate benefits are gained only then, when companies have equal obligations and competitive conditions everywhere in the world. (Prima, 9 February 2012)

The articles that discussed CSR from an environmental perspective focused on emission limits, cleantech, renewable energy, and the growth of ‘green business’ (see Chapter 6.1.1).

### Social responsibilities

The articles that focused on the social responsibilities of business discussed the origin of products (quote 24); the ‘bottom of the pyramid’ (quote 25); and social exclusion of the youth (quote 26). Social responsibility was also linked to philanthropy (quote 27 and 28).

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<tr>
<th>Responsibility</th>
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<td>Environmental responsibilities</td>
<td>172</td>
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<td>Social responsibilities</td>
<td>36</td>
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<tr>
<td>Economic responsibilities</td>
<td>27</td>
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Figure 4. Number of articles linking CSR to environmental, social, and economic responsibilities in Prima
24) Also responsibility directs consumers’ choices in increasing amounts. This requires transparency from both producers and trade. For instance, ethical principles and the traceability of products affect where and what the consumer buys. (Prima, 10 March 2011)

25) Business can support the development of people’s and countries’ living conditions as well as traditional development aid. In addition, resource scarcity is a good seedbed for innovations. In English the term BOP (Bottom of the Pyramid) is established to describe the operations that combine these perspectives. (Prima, 4 February 2010)

26) Nuorten hyväksi (For the youth) is Tukikummit fund’s and MTV3’s three years lasting co-operation project that encourages companies and other organizations to employ young people next summer… the CEO of Planmeca Heikki Kyöstilä hopes that all kinds of organizations would carry their responsibility and take part in the voluntary work. (Prima, 14 February 2013)

27) Helsinki Deaconess Institute’s foundation uses the dividends received from Diacor into charity, especially for helping people who are in danger of social exclusion. (Prima, 22 April 2010)

28) This Christmas The Confederation of Finnish Industries remembers children in developing countries through UNICEF’s fundraising. (Prima, 8 December 2011)

Economic responsibilities

It is particularly interesting how few articles discussed the economic responsibilities of companies, as economic and financial responsibilities of companies are very topical currently largely due to increasing offshore jurisdictions and tax havens (French, Leyshon, and Wainwright 2011; Ylönén 2012). Nine articles that highlighted economic responsibilities covered the fight against grey economy as a topic (quote 29).

29) The director of The Confederation of Finnish Construction Industries, Tapio Kari, says undeclared work is a problem in the industry for many reasons. The number of foreign workers has increased, but information about them does not exist anywhere. (Prima, 3 February 2011)

One article, which covered tax havens as a topic, was presented on the front cover of the magazine. The headline stated “Fact and fiction about tax havens” (Appendix 3). The article did not present tax havens as a major ethical problem or a threat, but rather presented alternative viewpoints to the media discussion about tax havens (quote 30).

30) OECD and EU have already for a long time demanded countries to commit to international exchange of information… In this way companies or private persons are not able to flee anonymously under the protection of these kind of countries’ light taxation. (Prima, 8 November 2012)
6.1.3 CSR displayed mainly in a positive light

In the analysis, CSR articles were divided based on whether arguments were made from a positive or negative perspective. The majority of the articles (151) discussed CSR in a positive manner, while fewer (55) articles presented corporate responsibility from a negative perspective. (Figure 5)

![Figure 5. Number of articles discussing CSR from a positive/ negative perspective in Prima](image)

Positive connotations to CSR

The articles that discussed CSR in a positive light emphasized the business opportunities it can bring about (quotes 31 and 32):

31) “Sustainable, ecological tourism is a trump card for today’s and in particular future years’ companies. Companies would have a golden opportunity in combining environmental relationship with information technology. In Finland there is an existing infrastructure already for this,” encourages trend analyst Kati Hienonen, who has conducted research on travelling trends, entrepreneurs. (Prima, 10 June 2010)

32) The market of environmental technology is estimated to be approximately 1 000 billion euros and doubled in 2020... The field of green economy and business is global. With Finnish technology it is possible to reduce global emissions efficiently for instance in the emerging markets in Asia. Finnish companies have great interest in what happens in climate politics... Companies have a crucial role
in developing green economy. Finnish companies can be on the forefront globally, even though competition on green business tightens. (Prima, 3 February 2011)

Negative connotations to CSR

The articles that portrayed corporate social responsibility in a more negative light emphasized the costs of CSR and portrayed it as expensive for companies and Finnish industries (quote 33). In addition, CSR was connected to increasing bureaucracy (quote 34). In particular, emission limits (quote 33 and 35) and regulations (quote 36 and 37) were found to be expensive and distorting competition.

33) The rising costs of sea fare can be compensated e.g. by reducing companies' logistics and energy taxes. It must also be looked after that no more new cost-increasing oddities will come to the Baltic Sea. (Prima, 12 September 2013)

34) "In addition to red tape, in Europe it has been developing considerable green tape, whose good targets per se hinder competitiveness", says Beyrer. (Prima 12 September 2013)

35) In case the sulfur directive would be put to practice in the form suggested by the European commission, it would break several central justice principles of the European Union. In the light of discrimination prohibition, Northern sea areas would not be allowed to direct stricter sulfur regulations than elsewhere, because the effects of sea transportation are similar in all coastal areas. According to the relativity principle demanded actions should not be exorbitant in relation to the gained benefit. (Prima, 8 December 2011)

36) "Increasing regulation is not the right way. It leads to increasing costs and a more difficult operating environment. I do not believe that through regulation we would automatically reach targets, which perhaps are good per se." (Prima, 15 March 2012)

37) Competitiveness, economic growth, and sustainable development therefore walk hand in hand. It is indeed very worrying that the energy markets in Europe function less and less efficiently due to increasing regulations. (Prima, 12 September 2013)

6.1.4 Dominant actors: companies and The Confederation of Finnish Industries

It is important to pay attention to who gets the opportunity and has the authority to present their views on CSR. As Prima is a magazine published by The Confederation of Finnish Industries, representatives of the organization were given the most media space to express their and the organization’s views on CSR. In addition, representatives of companies were given the opportunity to express their views (Figure 6).
Together, 77% of all articles that discussed CSR had a representative of either The Confederation of Finnish Industries or business expressing their position. Other actors included state; trade associations; embassies; academia; Finpro (the national trade, internationalization and investment development organization in Finland); European Union; consultants; chamber of commerce; and an NGO (non-governmental organization). In fact, it is notable that only one article included an NGO point of view on CSR.

6.1.5 Underlying propositions: changes in regulations and business opportunities

In the content analysis, the articles in Prima were analyzed from the public relations perspective - what is the assumed underlying proposition (Figure 7). In this way it becomes possible to pay closer attention to CSR communication as stakeholder communication (see Chapter 2).
Changes in regulations

77 articles, out of the 206 that covered CSR in the magazine, were calling for changes in regulations (quote 38). Regulations regarding corporate responsibility were commonly regarded to distort competition, be expensive, and cause bureaucracy (see chapter 6.1.3).

38) *The world's largest energy efficiency contract system is in Finland. Its strengths are voluntariness and flexibility... Now it is important to assure decision makers that a model based on voluntariness and flexibility functions excellently in Finland. (Prima, 5 October 2011)*

Many actors expressed their concerns regarding the economic effects of the sulfur directive, which was set in the European Parliament in 2012 in order to protect the environment and human health (European Union 2012). Numerous actors stated that the costs of the directive must be compensated for the Finnish energy-intensive industries.

39) "*Our export industry has a cost burden, which our competitors do not have. Therefore Finland should actively look for means to compensate the costs that are caused by regulations such as disadvantageous energy politics and sulfur directive.*" (Prima, 12 September 2013)
Business opportunities

53 articles promoted potential business opportunities for CSR (see Figure 7). In particular, business opportunities of cleantech in emerging economies, such as the BRIC economies, were highlighted (see chapter 6.1.1). Finnish know-how in clean technology was highlighted (see above). Articles included comments and interviews of company representatives (quote 40), embassies (quote 41), state representatives (quote 42), and Finpro (quote 43), in addition to the representatives of The Confederation of Finnish Industries.

40) Climate change, scarce natural resources, and growing energy consumption are **megatrends that also increase demand for Oiion's solutions**. "Systematic work to smarten processes and save energy is self-evident in our industry. In order to stay as a wanted brand we need to bring those kinds of solutions for our customers that are truly more environmentally friendly or more energy efficient. (Prima, 13 June 2013)

41) "The clean energy solutions, waste treatment, and water issues of the cleantech sector are the kind of Finnish know-how that is desperately needed here. The scale and needs are enormous. Even a thin slice of the markets suffices for Finnish companies", Pyykkö notes. (Prima, 18 April 2013)

42) For small and medium-sized companies Paloheimo sees **new growth potential** for example in environmental business. New opportunities are opening in this field for Finns. Finnvera promises to finance renewable energy and related services as well as resource-saving technology. Finnish companies have marketing opportunities in the technical solution development of wind, bio, solar, and wave power. (Prima, 9 September 2010)

43) Spain is aiming at raising the share of renewable energy forms significantly in accordance with EU targets... "It opens a window to bioenergy for Finnish companies. Also the enhancing of energy and material efficiency in different industries **provides opportunities.**" (Prima, 9 September 2010)

Company brands

Third, 33 articles about CSR in the magazine promoted a company brand. The magazine included presentations of company profiles in each issue. Companies presented environmentally friendly business innovations (quote 44) and ecological values (quote 45). Some large corporations, such as Neste Oil (quote 46) and UPM, also responded to stakeholder issues that have been topical recently.
44) *Old tricks have again been taken for use, when more environmentally friendly technologies are looked for in container ship traffic.* A year ago *Elomatic* published a container ship concept that uses sails as an aid, designed for the Japanese *NYK Line.* (Prima, 11 March 2010)

45) *Unikulma* beds are transferred directly from the production line to the car and the customer. “The product does not gain added value if it for instance stands in Mäntsälä in a large warehouse waiting half a year for the customer. And transport to and from the warehouse would grow carbon footprint. ...Tuominen emphasizes that sophisticated customers who take care of their well-being are increasingly interested in the ecological dimensions of business.” (Prima, 8 September 2011)

46) *We want to be, in accordance with our vision, the best partner also to environmental organizations.* We have to take into account different views and develop our functions in a way that we can all be proud of our company. (Prima, 12 September 2013)

### Industries

Finally, 17 articles about CSR in Prima promoted an industry. Examples include larger articles about “sustainable mining industry” (Prima, 13 June 2013) and “ecological tourism” (Prima, 10 June 2010). Representatives of trade associations (quote 47) and companies (quote 48) were interviewed and quoted.

47) *Eyes turn again towards the forest industry. Companies in the industry create new and build a low-carbon future.* (Prima, 15 March 2012)

48) *Socially conscious consumers demand more and more fair trade cocoa and chocolate, which leaves a bigger share for the cocoa farmer's hands...* Bio wave has reached chocolate as well. The Chief Commercial Officer of the Belgian organic and sustainable chocolate company Belvas Philippe Lovens goes even further and says that the new wave of chocolate is in raw chocolate. (Prima, 9 December 2010)

### 6.2 Media prominence of CSR

While corporate social responsibility was in fact discussed widely in the magazine Prima, the exact term was used rarely. In this section I will focus on the media prominence of CSR in the magazine and present the results of the analysis regarding (1) in which types of media texts is CSR discussed and (2) how large is CSR’s role in the articles that discuss it.
6.2.1 CSR covered mainly in longer articles

When studying media prominence, it is interesting to analyze in what contexts CSR is presented. Figure 8 presents the types of media texts in which CSR was covered in the magazine Prima.

![Graph showing types of media texts discussing CSR in Prima](image)

**Figure 8. Types of media texts discussing CSR in Prima**

86 of the analyzed articles were highlighted in the magazine: all highlighted articles are two whole pages long or longer. 45 of the articles were short articles. The shorter articles dealt with recent issues or current topics while the longer articles dealt with more timeless issues. 39 articles were opinion pieces: columns, comments, or editorials. 25 of the articles about CSR were sidebars: shorter articles on the side of the page, typically presented in a box separate from other texts on the page or highlighted in another way. Sidebars typically dealt with comments or clarifications to larger core issues. Six units of analysis were separate comments, typically citations, not necessarily relating to any other issues on the same page. In addition, five were mentioned on the cover of the magazine: three on the front page and two on the back. The three front-page articles are analyzed in more detail below. (See Figure 8)
6.2.2 CSR mainly as the core topic of CSR articles

101 articles covered specifically corporate social responsibility, while 85 articles covered another topic and mentioned an aspect of CSR. 20 articles, out of the 206 that were analyzed, highlighted CSR for instance in separate quotes or in the content page (see Figure 9).

![Bar chart](image)

Figure 9. CSR’s role in the articles that discuss it in Prima

The articles that were highlighted were mainly about environmental responsibility and positive in tone. Merely three articles about CSR were on the front page of Prima. The three articles covered the growth of environmental business; tax havens; and sustainable mining industry.

6.2.3 CSR on the front page of Prima: green business, tax havens, and sustainability

Below I will analyze the media prominence of CSR in the above-mentioned three articles in more detail.
“Green demand renews export companies”

The first cover-page article on CSR in Prima, since the beginning of 2010, was in the November issue of 2010 and covered the growth of environmental business. On the cover page the story is referred to with the headline “green demand renews export companies”. (See Appendix 2)

The article is also highlighted on the contents page of the magazine, in the following manner:

49) **TRUMP CARD FROM GREEN**

UPM and other Finnish export frontrunners invest more and more in green business. In addition to energy, trump cards include building materials, biochemicals, and nanocellulose, in which grocery, pharmaceutics, cosmetics, and electronics industries are interested in, lists the UPM director Hans Sohlström. “We are in many areas already eco-efficient and much in the middle of growing markets”, estimates the director of The Confederation of Finnish Industries Tellervo-Kylä-Harakka-Ruonala. (Prima, 11 November 2010)

The title of the article is “The export trump card stems from green”. The article begins with a spread that is highlighted in green and includes a picture of a green plant stemming from the ground (See Appendix 2). The initial paragraph states

50) **UPM and other Finnish export frontrunners invest more and more in green business. Energy efficient Finnish technology that processes scarce natural resources efficiently has growing demand in many other industries as well.** (Prima, 11 November 2010)

A secondary headline in the article states “Wood is processed to business”. The following quotes are highlighted in the article in bright green: “We are already very eco-efficient” and “In effect we already had the necessary pieces”. On the corner of the pages, the story is marked with an umbrella theme “companies – green technology”.

The story is highlighted in the magazine due to the business opportunities environmental business can bring about, as evidenced by the headlines and the initial summary paragraph. In addition to the picture of the green plant, the article includes images of the two speakers in the articles: a representative of The Confederation of Finnish Industries and a director of
the company UPM. The article is six pages long in total. As the images in the article are large, the story appears to be bigger than it actually is in text.

The speakers in the article are highlighted in the story and the same persons also serve as sources of information. No other sources or texts are referred to in the story. Representatives of The Confederation of Finnish Industries present their views first in the article and the director of UPM next. However, a picture of the director of UPM appears on two pages of the article as well as on the contents page of the issue.

The word and color green are highlighted in the article. The article includes several metaphors that refer to business and the environment, such as ‘trump card’ and ‘green’ in the headlines. The lexical choices in the text are analyzed in the representation analysis in this study.

“Fact and fiction about tax havens”.

The second front-page article about CSR in Prima within the study data was an issue in November 2012 that had tax havens as the topic. On the cover page the story is referred to with the headline “Fact and fiction about tax havens”. The article is not, in fact, mentioned on the contents page of the magazine.

The article has the same title as the headline on the cover page. It can be classified as an opinion piece that includes the point of view of a representative of The Confederation of Finnish Industries. The article is one-page long and covers specifically and solely tax havens.

The quote “Finland has made an agreement with 35 tax havens about delivering information for the tax authorities’ use” is emphasized and highlighted in the article. On the corner of the page the story is marked with a notion “This is what it is about”. In addition, the piece includes a picture of the speaker, who is positioned as an expert in the article. (See Appendix 3)
The article includes questions and answers without an explicit explanation of how the questions have come about. The questions are clearly more skeptical about tax havens while the answers are defensive, as in the following citation:

51) *Why haven’t the tax havens been put in order? They have been. The old taint just seems to stick tightly onto the countries.* (Prima, 8 November 2012)

It is interesting that the article in question is one of the three topics that were mentioned on the cover page of the magazine, as economic responsibilities of companies are not discussed widely in the magazine in general based on the results of this study. For instance, tax havens were not mentioned in any other article in the focal data. The topic is included on the cover page of this issue assumedly because tax havens had been discussed widely in media during the time, as also noted in the text. The opinion piece starts with the following sentences:

52) “*A municipality cannot make acquisitions from tax haven organizations*, “*Tax euros disappear to tax havens*. *In this way have headlines of newspapers as well as politicians screamed lately.* (Prima, 8 November 2012)

The article clearly defends business operations related to tax havens. For instance, the title of the article emphasizes that there are two sides to the story, fact and fiction. Further, the article is presented as an explanation or clarification to what is going on, as the media have been increasingly interested in the issue. Therefore the article can be regarded as a reaction to other recent media attention about tax havens in Finland.

The article does not include any criticism towards operations related to tax havens or articulate when and how these operations may be regarded unethical. The OECD’s definition of a tax haven is provided in the article, when the speaker describes what is meant by the term ‘tax haven’.

**“Growth from natural resources”**.

*The third* cover-page article about CSR was in September 2013 and had “sustainable mining industry” as the topic (Appendix 4). Although the article was on the mining
industry, the industry was not mentioned on the cover of the issue. Instead, the headline states “Growth from natural resources”.

The same headline is repeated on the contents page of the issue as well as the actual article, as on the cover page. Below the headline on the contents page it states “Finland is wanted as a forerunner in the mining industry”. In the article, the initial summary paragraph states the following:

53) Recent programme in sustainable mining industry includes courses of conduct in relation to current environmental challenges as well as the development of know-how and operational environment. (Prima, 12 September 2013)

The article includes a larger picture of a miner and, last, a smaller picture of the author of the article, a representative of The Confederation of Finnish Industries. The author is positioned as an expert in the article.

The following quote is highlighted in the article:

54) Modern resource politics takes into account not only production efficiency, but also sustainable raw material acquisitions and the end use of products. (Prima, 12 September 2013)

The article is two pages long, and is marked under the umbrella theme “Natural resources”. It promotes the business opportunities that are available to Finnish industries in the field of environmental business:

55) The preparedness cannot be limited to the world of production, but the questions of marketing and sustainability become more and more important – business opportunities in the field of sustainable production and consumption. (Prima, 12 September 2013)

The article first describes what is expected of companies, second what is expected of the public sector, and third what is expected of co-operation between the private and the public sector. The article presents CSR as well as the mining industry in a positive light. The article begins with the following paragraph:

56) An action programme to advance a sustainable mining industry was prepared in Finland recently. Good results were come up with the help of 150 experts. The programme included 35 action propositions. (Prima, 12 September 2013)
Sub-headings in the article are the following: “sustainability as a megatrend”, “Finland to become a forerunner in the industry”, and “productization is important”. The article thus highlights the importance for industries to take part in this megatrend of sustainability and promote sustainable practices, as illustrated in citations 57 - 59:

57) Pioneering was called after in the release event of the sustainable mining industry's programme. There exists will for this in Finland. (Prima, 12 September 2013).

58) Other industries would be able to learn from the mining industry's programme. (Prima, 12 September 2013).

59) Our challenge is how to bring our sustainable operation modes to the forefront better than now. (Prima, 12 September 2013).

6.3 Media valence of CSR: representations of corporate social responsibility

Based on the findings presented above, one article was chosen for further analysis. In this section I will present the results of the representation analysis of the chosen article about CSR regarding (1) how the genre and context shape interpretation, (2) what different levels of narratives are found, (3) how the subjects communicate with culture and the society, (4) what kind of power levels are found, (5) what distinctions and stereotypes are visible, and finally, (6) what could be the primary and contrary interpretation of the subject.

The article chosen for further analysis deals with the growth of environmental business. The article was chosen as, based on previous analysis, it is representative of how CSR is displayed in the magazine Prima due to the following reasons: (1) the dominant theme is the growth of environmental business, (2) the article discusses environmental responsibility of companies, (3) the article discusses CSR in a positive light, (4) the main actors in the article are The Confederation of Finnish Industries and a company, (5) the speakers in the articles are promoting business opportunities for Finnish industries in addition to promoting a company brand and changes in regulations. The whole article was about corporate social responsibility and the article was highlighted in the magazine: it was one of the three articles that were also mentioned on the cover of the magazine. The title of the article can be translated as “the export trump card stems from green”. (See Appendix 2)
Genre and context

Prima is published by The Confederation of Finnish Industries (EK), whose main task is to “create an internationally attractive and competitive business environment for companies operating in Finland” (Confederation of Finnish Industries 2013) (see chapter 1.3). The organization’s, and the publisher’s, task is clearly visible in the article. The article presents CSR as a “market” and a “megatrend” (Prima, 11 November 2010). The article also highlights the global business opportunities of CSR:

60) *International obligations would bring global markets for green technology and green products. At the same time it would be possible to bring about a more even playground for energy intensive export companies in the competition with companies outside EU. One thing is in front of us in the near future in any case. Competition for scarce resources will get even tighter.* (Prima, 11 November 2010)

The biofore company UPM is presented in the article. The magazine Prima presents business profiles of different companies in each issue. The discussion of corporate social responsibility, and the CSR actions of the company UPM, is not critical but rather promotional, as in the following examples:

61) *The Finnish forest industry has in the recent couple of years turned its course bravely to greener waters... Also UPM has added investments in accordance with its recent Biofore strategy to development projects relating to bioenergy. The company is already the largest producer of biopower in Finland, and the direction is even upwards with the new power plants.* (Prima, 11 November 2010)

62) *As a result of this equation was born an idea of UPM as the world’s leading bioforest company, according to Sohlström. “In fact we had the necessary pieces already. Now we only had to attach them together and regard them from another angle”, Sohlström emphasizes.* (Prima, 11 November 2010)

The genre enables company representatives to participate in stakeholder dialogue with smaller risks and lesser criticism as the publisher’s aims are compatible with the company’s aims. Furthermore, the company representative’s words are not challenged. The print format enables a relatively in-depth discussion of a topic.

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2 Biofore is a concept created by the company UPM. According to the company, the concept positions the company in a new way: it communicates orientation to the future, sustainable solutions, and good environmental performance. Fore refers to forest and to being in the forefront (UPM 2013b).
In short, the article discusses corporate opportunities instead of corporate responsibilities as such. Actions and strategies are not chosen because of responsibility but due to their market potential, as illustrated in the following citation:

63) Kylä-Harakka-Ruonala emphasizes green being a clear megatrend in the next years, which cannot be passed with a shrug... The question in the case of many Finnish companies is in the end only about researching and marketing own know-how from a different point of view... The global market of only environmental technology is now already 1 000 billion euros in a year. In ten years the end sum is believed to be at least twofold. (Prima, 11 November 2010)

The article includes numerous metaphors. First, the visual presentation of the article is light green, and the first page of the article includes a green plant in a green background, stemming from the ground (see Appendix 2). Second, the following terms were used when discussing CSR: “greener waters”; “green trump cards”; “seed of new growth”; “biowind”; and “biopassage” (Prima 2010:12-17). It becomes clear that the business magazine’s aim is to promote business opportunities and Finnish industries, in the article in question as well as in general.

**Narratives**

Finnish industries’ interests and recent investments in CSR are presented in the form of a journey. The article starts with a brief glance of Finnish history:

64) Our country is poor, therefore stay. This was a basic catchphrase of rural Finland, remained in history. Luckily it has gone by differently, but the pessimism of the old nation has had its bright sides. The fact that a small and northern country cannot afford to waste its resources has forced Finnish companies to develop technology that has enabled the utilization of natural resources in the most precise and cost-effective way. (Prima, 11 November 2010)

Hence the article suggests that challenges in the past have been turned into strengths today, which is why Finland’s economy is more competitive today. In a similar manner, the paragraph titled “time matured for bioinnovations” describes a narrative for bioinnovations from the company’s, UPM’s, point of view.

65) Still approximately ten years ago the man’s biovisions would have rather raised most listeners’ corners of mouth for a skeptical smile. In the middle of climate change the forest industry’s change of course seems to sprout a real seed of new growth. At the same time a question sneaks to mind, why on earth have we not sallied until now? Surely have the forest industry’s innovations and more enhanced further processing been called for since the end of 1990s? “It should be noted that a large part of these projects that have started now to get about have been on our research tables for years, if not tens of years. Time and markets, though, have not been ready until now”, summarizes Sohlström. (Prima, 11 November 2010)
The company and its manager are positioned as forerunners and good examples in the text. The article portrays a market full of opportunities today (quote 66):

66) At the same time Sohlström emphasizes that the Finnish forest industry’s biojourney is only in the beginning, and therefore quick wins should not be expected too much. (Prima, 11 November 2010)

Culture and society

In the article, CSR is related to the Finnish economy as well as business life. Relation to the Finnish economy is introduced in the very beginning when discussing the relation of CSR to resource scarcity in Finland (see “Narratives” above).

The citation “we are already very eco-efficient” by Tellervo Kylä-Harakka-Ruonala from The Confederation of Finnish Industries is highlighted in green. By ‘we’, the speaker refers to Finnish industries. It is notable that the term ‘we’ is used instead of ‘Finnish industries’: it becomes clear that the readers and the actors form a united group, or rather, a sub-culture.

In addition, the article refers to “a competition with companies outside EU” (Prima, 11 November 2010)

As stated in the literature review, culture refers to the shared meanings or values of a group or society (Hall 1997). It is notable how several terms are used in the article without a need to define them or explain them further for the reader: namely, terms such as ‘green economy’; ‘eco-efficiency’; sustainable development’; or ‘green gold’. Hence shared meanings are assumed between the public and the speakers in the text. Furthermore, the company UPM is discussed in the article but is not introduced to the public: the readers are assumed to know the company beforehand.

A “change in attitudes” is discussed in the article:

67) Sure the market is fed by a rapidly progressing change in attitudes. Customers and end users of products have already raised environmental effects next to quality and price in their own purchase criteria. More actively on the move are financiers and investors, who are weighing their own decisions from the aspect of social and environmental criteria in addition to economic criteria. (Prima, 11 November 2010)
‘Customers and end users of products’ as well as ‘financiers and investors’ are referred to as ‘they’, instead of ‘we’. Hence in short, the text claims that ‘we’ are eco-efficient and ‘they’ are making decisions based on environmental criteria.

By the metaphor “clouds in the sky” the actors in the article are in fact referring to obstacles to the economic growth of environmental business:

68) Despite of promising growth scenarios, there are also clouds on the sky of green business. In order to drive them away more unanimous and farsighted international decisions are needed, according to The Confederation of Finnish Industries’ managing expert in energy and climate politics, Mikael Ohlström. (Prima, 11 November 2010)

In short, again, it becomes evident that in the magazine CSR is not first and foremost presented to be important because of the responsibility towards the environment or the society, but due to the economic benefits and market opportunities that are possible in the field of green business.

**Power levels**

As discussed in Chapter 5.3, power levels in media texts can be studied by analyzing who gets to define issues or present their views on them, whose perspective is dominant, whose perspective is excluded, and what is regarded as natural and legitimate.

In the article, the two actors that present their views on corporate social responsibility represent The Confederation of Finnish Industries and the company UPM - a large Finnish biofore company operating in the forest industry with sales over 10 billion euros in 2012 (UPM 2013a). Consequently, CSR is discussed largely from a business perspective in the article. The article does not include views of other actors, such as other companies, state representatives, or environmental organizations. UPM and The Confederation of Finnish Industries share similar goals and targets with respect to CSR, and hence speak with a united voice.
The actors in the article hold the assumption that Finnish industries are already eco-efficient. This is regarded to be a trump card that should be used in a competition with companies from other countries. ‘Green’ is stated to be a “megatrend” at the moment. The article states with certainty that there will be global demand for environmentally friendly production and technology in the near future. The Copenhagen climate summit is stated to have “failed” in the article without further explanations or justifications to the claim. (Prima, 11 November 2010)

Distinctions and stereotypes

As explained in Chapter 5.3, stereotyping is the attribution of particular characteristics based on group membership (Hinton 2000). Stereotypes are simplifications or generalizations that are attached to people or objects (Nieminen and Pantti 2012).

In the article - titled “the export trump card stems from green” - the word ‘green’ is highlighted and used widely as a symbol. The word is used in the article 13 times in total in contexts that are listed in Table 3. Furthermore, the visual image of the article is in color green (see Appendix 2).

The word is not explicitly defined or explained in the article, nor is it necessary as the word is commonly used to refer to environmentally friendly concepts and practices. Green business, meanwhile, is stated to require sustainable, energy-efficient, material-efficient, and emissions minimizing operations or production (see Table 3).

In the contexts, listed in Table 3, ‘green’ is attached to business terms: export, business, economy, trend, industry, infrastructure, company, growth, market, technology, and product. In addition, the term ‘green gold’ is used to refer to the forest industry.

It is notable that the article refers to ‘sustainable development’ while discussing ‘green’. As explained in Chapter 2, sustainable development is connected to environmental, social, and economic responsibilities - the triple bottom line. However, in the article in question
sustainability is largely connected to environmental issues and excluding social and economic perspectives. Furthermore, green business refers to “operations or production” - not both. Hence becoming a ‘green’ brand is recommended for export purposes.

Table 3. Sentences with the term ‘green’ in the article “The export trump card stems from green”

“The export trump card stems from green”

“UPM and other Finnish export frontrunners invest more and more in green business.”

“The same message is highlighted in The Confederation of Finnish Industries’ recent program Companies at the forefront of green economy.”

“Kylä-Harakka-Ruonala emphasizes green being a clear megatrend in the next years, which cannot be passed with a shrug.”

“It is not possible or even reasonable to draw a distinction between green and non-green industries”

“According to Mäkelä, practically any company anywhere can do green business as long as operations or production is sustainable, energy- and material-efficient and emissions minimizing.”

“More tailwind has blown the, now already passing, economic depression that has been tackled in many countries with clear ‘green recovery measures’, meaning large investments in, among others, energy, environment, and logistics infrastructure.”

“Green companies on the same line.”

“Despite of promising growth scenarios, there are also clouds on the sky of green business.”

“International obligations would bring global markets for green technology and green products.”

“The Finnish forest industry has in the recent couple of years turned its course bravely to greener waters.”

“On the contrary, their green gold is in the future in even more capable and precise hands.”
Primary and contrary interpretation

CSR is evidently connected to ‘green’, and ‘green’ to business in the article. However, two interpretations can follow from above. The more pessimistic interpretation would regard the message in the article as ‘greenwash’: PR-driven misdirection by companies on environmental issues (see Chapter 2.1.2). By contrast, a more optimistic interpretation would regard the message rather from an eco-efficiency point of view: that combining environmental issues and sustainability with economic growth and business opportunities is both possible and desirable.

6.4 Summary of results

To summarize, the dominant themes regarding CSR in all analyzed Prima issues were emission limits of shipping in the Baltic Sea; energy efficiency, cleantech, the BRIC economies, business opportunities, and renewable energy. The most common themes were hence linked to each other.

Most of the articles that touched upon CSR were highlighted in the magazine, i.e. they were mostly feature articles of two pages or longer. The articles that discussed CSR in a positive way highlighted its potential as a business opportunity, while the articles that were more negative emphasized the costs of CSR in addition to concerns that CSR would increase bureaucracy.

The dominant actors that got the opportunity to present their views on CSR were representatives of The Confederation of Finnish Industries and companies. The Confederation of Finnish Industries and companies have similar and compatible goals and present their position together. Together, Finnish companies and The Confederation of Finnish Industries form a united group, or, a sub-culture. A competition is stated to exist between Finnish industries and companies outside EU. The dominant propositions in the articles were regarding changes in regulations; business opportunities; company brands;
and different industries. The articles about CSR focused on opportunities instead of responsibilities to the society or the environment.

Most of the articles about CSR concerned environmental issues. In the magazine, CSR is related to the Finnish economy as well as business life. The dominant actors suggest that combining environmental issues and sustainability with economic growth and business opportunities is both possible and desirable.
7 DISCUSSION

This chapter summarizes the key findings and discusses the results of the study in relation to past research. The discussion will first focus on corporate social responsibility from the business perspective, second from the media’s perspective, and finally from a geographical perspective - reflecting the findings of this study to past studies in other geographical regions. Thereafter, I will discuss and present managerial and theoretical implications, limitations of the study, suggestions for future research, and concluding remarks.

7.1 CSR from the corporate perspective

As stated in Chapter 1.6, in this study I adopted the definition of CSR as depicted by Visser: that CSR is “an integrated, systemic approach by business that builds, rather than erodes or destroys, economic, social, human and natural capital” (Visser 2011:7). In this section I will elaborate on how CSR, from the corporate perspective, is displayed in the magazine Prima by reflecting the findings of the empirical study to the theoretical framework.

As described in Chapter 2, The European Commission emphasizes the responsibility towards the environment, while the WBCSD emphasizes economic development and profitability, when defining corporate social responsibility. In the magazine Prima, these elements were evident as well, however, environmental responsibility was given preference. In comparison with social or economic responsibility, economic development and profitability were in the core of the discussion.

Furthermore, in the definitions of CSR in the literature review, five stages of CSR were outlined, namely: defensive, charitable, promotional, strategic, and systemic CSR (Visser 2011). Of these five stages, two characterize the representation of CSR in Prima: promotional and strategic CSR. In Chapter 2.1.1, promotional CSR was characterized as focusing on the public relations opportunity to enhance brand value, corporate image, and
reputation. The pessimistic view of promotional CSR may view it as ‘greenwash’. As stated in the literature review, promotional CSR may draw on the practices of strategic CSR. Strategic CSR relates CSR activities to the company's core business and promotes corporate self-regulation in order to fend off more stringent legislation and state involvement. (Visser 2011)

Both of these stages of CSR were evident in the magazine Prima. The business opportunities that CSR may bring were emphasized in the articles. In fact, the articles related CSR to business opportunities rather than responsibilities for the environment. Nevertheless environmental issues were highlighted and the word ‘green’ was used extensively when describing environmental issues. CSR was mostly linked to business and the Finnish economy. This is in line with previous research, which has found that in Finland CSR is regarded to be a matter of business, rather than ethics (Juholin 2004).

Most of the articles regarding CSR were promoting changes in regulations or less regulation. Regulations on CSR were perceived to be expensive and to increase bureaucracy and hence bring obstacles to trade and threaten the competitiveness of Finnish industries. The speakers in the articles were not against all environmental regulations, but the general position was that all environmental regulations should be global so that the Finnish industries would not be in a weaker position than the competitors from other countries.

As Visser (2011) outlines, systemic CSR focuses on the root causes to current environmental, social, and economic crises and is characterized by innovative business models and lobbying for progressive national and international policies. The key target groups for CSR are hence regulators and customers. Systemic CSR is defined by the idea that CSR, as it currently is practiced, has failed as it will not solve our global challenges. (Visser 2011) However, the speakers in the articles in Prima presented views that environmental targets and business opportunities can be combined, and hence elements of CSR, such as cleantech in particular, aid in solving the global challenges we are facing today. The theory - which has gained popularity in recent years - that CSR can been seen
as strategic management that produces win-win solutions for business and society, can be witnessed to be underwritten in the magazine Prima.

Innovative business models and progressive national and international policies are indeed promoted in the magazine, although they focus on environmental issues to a great extent and for the most part exclude the social and economic corporate responsibilities. CSR is hence not explicitly attached to the ‘triple bottom line’: the combination of economic prosperity, environmental quality, and social justice (Visser 2011: 95). CSR is thus regarded to be important when facing environmental crises, while not necessarily in the same scale with global economic and social crises. For instance, corporate scandals are not discussed in the magazine even though they have been current topics in media in recent years and have affected the global economy.

The key target groups for the CSR discussion in Prima are regulators and business managers. This is in line with previous theories, which suggest that CSR communication is mainly focused on investors, business partners, and governments (Schmeltz 2011). From the empirical data it becomes evident that stakeholders are a priority for many companies and, indeed, other significant groups must be managed than solely customers and shareholders. Previous studies have suggested that the initiative for starting to reflect on CSR arises out of stakeholders’ concerns or competitors' CSR communication (Juholin 2004). This can be somewhat questioned based on the findings of the empirical study - based on the results, it can be argued that the initiative for starting to reflect on CSR arises mostly out of the business opportunities, while the stakeholder’s concerns are not necessarily neglected. Furthermore, based on the previous studies risk avoidance is considered more important than image-building or reputation management with respect to CSR (Juholin 2004). This can, similarly, be questioned based on the results of the study, as export to new markets and innovative business models may involve even high risks.

As explained in the theoretical framework, CSR communication is found to be challenging according to many companies (Schmeltz 2011; Taubken and Leibold 2010; Tench et al. 2007). It was stated that marketing communication is too often equated with persuasion:
communication involves also other activities, such as informing, answering, and listening (cf. Duncan and Moriarty 1998). Achieving 'shared understanding' with stakeholders is more important in relationship marketing than the activity of merely sending brand messages. In the magazine Prima, CSR communication is limited to a group of experts: regulators and business managers. Therefore a stakeholder dialogue with end consumers or other groups that may be affected by the company’s activities is lacking in the magazine. A ‘shared understanding’ may rather be formed between the experts when it comes to how to link CSR to export or business opportunities and regulatory issues.

Scholars have argued previously that CSR communication is typically less than extensive and corporate communication far from transparent (Taubken and Leibold 2010). Furthermore, companies are generally reluctant to talk about their problems and failures (Grayson 2010). Many academic scholars argue that organizations need to communicate CSR issues in an open and honest manner (Tench et al. 2007). Accordingly, the business managers that were discussing CSR in the magazine Prima did not explicitly refer to any problems or conflicts with stakeholders regarding environmental, social, or economic corporate responsibility. However, business managers did bring up and discuss topics that have been matters of stakeholder concern recently: for instance, two articles discussed the company Neste Oil and palm oil. Nevertheless the articles did not explicitly state that palm oil is a disputed concept and environmental organizations - Greenpeace in the frontline - have been fiercely campaigning against the use and production of palm oil due to ethical concerns.

### 7.2 CSR from the media’s perspective

In Chapter 3, it was stated that media has four different tasks: to transmit information, raise conversation, entertain, and sell advertising space. In the analysis it was found that these tasks were present in the magazine Prima with regard to CSR. Information about CSR was transmitted, CSR issues were brought up to raise conversation, and CSR was discussed in feature articles that did not cover current issues but rather discussed CSR from an interesting angle.
When discussing corporate social responsibility from the medias’ perspective, it was also stated that the medias’ role as a watchdog has intensified sharply in recent years (Campbell 2006). Campbell (2006) argues that corporations will be more likely to act in socially responsible ways in those environments where there is established business press to monitor corporate behavior and change it when necessary. The magazine Prima does not take the position of being the society’s watchdog: no criticism of corporate practices was found in the study data, that is, in the articles mentioning CSR in the magazine during January 2010-September 2013. As The Confederation of Finnish Industries’ and Finnish industries’ and companies’ targets are aligned, Prima takes a business perspective, rather than a critical perspective, of CSR. Thus, it can be argued that although media in general are viewed as ‘a double-edged sword’ (see Chapter 2.2.2), Prima forms a more controlled media-environment for CSR communication from the companies’ point of view: the companies’ voice is clearer and their positions criticized less. Companies are given the opportunity to discuss CSR issues more or less in their own terms.

Being present in the magazine brings about a rare opportunity for companies, as generally companies’ ability to control and manage publicity is limited (Juholin 2004). Most of the articles regarding CSR were longer articles, which enable a more in-depth discussion of the topic, and hence a good opportunity for business managers to present their views. Furthermore, most of these articles were explicitly about an aspect of CSR.

In Chapter 3.1.2 it was stated that two responsibilities are regarded to be particularly important to media: equal representation of different views and truthfulness. In this respect Prima differs from traditional media: each article typically presented the issue from solely one point of view, with one or two dominant actors presenting their views. This arguably affects interpretation as well, as readers of media texts generally identify more easily with subjects, rather than objects, of sentences in media (Huovila 2005). Contrary points of view were not presented in the same article. Furthermore, even different articles rarely presented contrary or radically different points of view.
As explained in the literature review, values form the basis for journalistic work and resulting media texts. The Confederation of Finnish Industries’ targets and values are explicitly stated on their website: it’s main mission is to create “the world’s best business environment for companies” (Confederation of Finnish Industries 2013). This naturally influences the positions and texts in the magazine Prima, which is published by the confederation. Media professionals function as gatekeepers by limiting the quantity and controlling the quality of voices presented in media texts (Huovila 2005; Coleman and Ross 2010). In Prima this is evident when looking at who are given the opportunity to voice their stands about CSR: mostly business managers and representatives of the confederation.

In Chapter 3 it was further argued that the fragmentation of media can lead to specialization and thus lessening criticism of the field. Specialization affects terminology, which affects interpretation a great extent: terminology is used to make hidden claims. The extensive use of the terms ‘cleantech’ and ‘green’ in the magazine serve as examples: the words have positive connotations and are commonly used in public relations purposes.

In the theoretical framework it was stated that, generally, media reports of CSR are negative in tone, and journalists are more likely to report on CSR issues from a negative and pessimistic angle. On the contrary, the articles about CSR in Prima were mostly positive in tone. Two angles were most common: first, CSR was regarded to bring business opportunities, while, second, being expensive when related to regulations.

7.3 CSR in Finland

Chapter 4 included a presentation of previous similar studies in different geographical regions. Grafström’s and Windell’s study about The Guardian and Financial Times is most interesting in relation to the current study, as both study economic papers - which Grafström and Windell (2011:221) refer to as “infomediaries”. The most dominant CSR themes were corporate philanthropy and regulation in the two newspapers. While regulations, or in particular changes in regulations, were among the dominant topics in Prima, philanthropy was not discussed to a great extent in the magazine. Grafström and
Windell found that less straightforward, contested, or disputed issues were largely excluded in the business press - similarly as in the magazine Prima. While most of the arguments for or against CSR were about threats or benefits of CSR in The Guardian and Financial Times, arguments in Prima focused on costs in addition to the benefits of CSR. The scholars concluded that CSR is presented as a ‘business case’, similarly as in Prima. In addition, representatives of corporations were dominant actors and speakers in all three business papers. However, the boundary between the state and business life is blurring and representatives of the state and corporations are co-operating in increasing amount. For instance, top politicians visit economies abroad with the aim to promote export opportunities for Finnish industries, the organization Finpro helps Finnish companies in internationalization, and the Team Finland network promotes Finland and its interests abroad.

Vivarta and Canela (2006) found that in the Brazilian press, media have only a superficial understanding of CSR and articles about CSR are not accompanied by critical analyses or pluralistic views. As stated above, critical analyses of CSR were lacking in the magazine Prima as well, while the concept of CSR has developed and become more known since 2006 and thus the understanding of CSR has increased. However, the representation of CSR focused extensively on environmental issues and lacked a deeper discussion of social and economic corporate responsibility. Thus it can be argued that the representation and understanding of CSR remains superficial in Prima in the beginning of 2010s.

Media discussion of CSR focused on ethical responsibility in the early 2000s in United States according to a study conducted by Lee and Carroll in 2011. In Finland in the magazine Prima, ethical responsibilities were not particularly highlighted - while neither neglected. A negative tone was predominant in the press in United States in 1980-2004, while in Ukrainian print media, in 2007-2010, favorable connotations of CSR were common (Lee and Carroll 2011; Chernov and Tsetsura 2012). In the magazine Prima, CSR was mostly presented in a positive light - although the findings are not directly comparable as Prima is a business magazine.
To summarize, companies were well represented in the media discussion of CSR in all countries. Furthermore, the discussion of CSR was largely superficial in all countries according to all studies and pluralistic discussions were rare. CSR is commonly presented as a business case in Prima as well as in previous studies in other countries.

As noted in the theoretical framework, charity and philanthropy do not play a great role in the Finnish approach to corporate responsibility. This was evident in the results of the study as well. In addition, the notion that corporate responsibility is connected to the participation in the maintenance of the welfare society was witnessed in the discussion of CSR in Prima. Previous studies have found that CSR is regarded to be the top management’s commitment in Finland (Juholin 2004). Prima is a medium for business managers and top regulators, and the actors that were discussing CSR in Prima were top management and top politicians accordingly.

Nordic countries and companies are regarded to be proactive in CSR practices (Juholin 2004; van Tulder and van der Zwart 2006). Based on the discussion of CSR in Prima, Finnish companies indeed aim to be frontrunners in some aspects of CSR such as cleantech. However, cleantech, and CSR, are indeed rather connected to business opportunities than ethical responsibilities. Therefore, based on the results of the study, the notion that Finnish industries are proactive in CSR can be questioned.

According to previous studies Finnish companies emphasize own corporate values above moral and ethical questions. In the magazine Prima corporate values were not highlighted, but focus was on the issues the articles covered. Much of the discussion about CSR regarded regulations and business opportunities and not moral and ethical questions.

7.4 Theoretical and managerial implications

The study contributes to the existing research about how CSR is represented in media in different parts of the world. As argued in the literature review, it is important to study CSR in a local context as the concept and practice is understood differently in different cultures.
In the magazine Prima, it was claimed that Finnish companies have the willpower to be forerunners in CSR. However, pluralistic discussions of CSR were rare in the Finnish magazine. CSR was presented mostly as a business case. CSR was largely connected to environmental issues and business opportunities: indeed, it was viewed that it is both possible and desirable to combine environmental targets and economic targets. Regulations were viewed as obstacles to trade and competitiveness.

Furthermore, the study contributes to research about CSR communication and the role of media in CSR: as already stated, scarce attention has been paid to the role of the media in constructing the concept of CSR. The findings of the study confirmed that the fragmentation of media has led to specialization and varied forms of journalism and that different types of media present different perspectives on CSR. As media in general is viewed as a “double-edged sword” for companies, business magazines may form a more controlled environment for businesses to present their views to certain stakeholders. As long as the goals of the public relations initiatives are aligned with the goals of The Confederation of Finnish Industries, managers can feel confident that their position will not be challenged in the magazine Prima.

As a conclusion, business managers should realize the potential that business magazines form for relaying desired messages about CSR related issues. To get their voice heard managers need to form good relations with journalists and to push their own ideas for articles. Based on the results of the study, it can be assumed that anything that affects business economics will be of more interest to the magazine Prima. By looking at the kind of articles the magazine publishes, managers can try to promote their own practices relating to similar issues. On the other hand, managers can promote issues that have not been prominent in the magazine because of the lack of attention that they have received.

Similar implications apply for policy makers as for business managers: as long as the goals of the initiatives are aligned with the goals of The Confederation of Finnish Industries, decision-makers can more easily get their voice heard in the medium. To put it bluntly, the magazine can be regarded as a public relations medium. As pluralistic discussions of issues
are largely missing in Prima, readers of the magazine cannot rely on the magazine as the only source of information regarding most issues. As skepticism regarding CSR is a common threat, more pluralistic discussions about CSR issues would increase credibility for the readers, who may also be key stakeholders for the organizations the speakers in the magazine are representing.

In the theoretical framework it was stated that the communication of CSR is regarded as a challenge in most corporations (Schmeltz 2011). The current study adds to the existing knowledge that aids managers in Finland in how to communicate about CSR: based on the findings of the study, business managers can get a picture of how CSR is communicated in the economic field of Finland and how other Finnish companies communicate about CSR issues and practices. Based on the findings business managers can improve their own decisions regarding CSR strategies and positions - and how to communicate about them. For instance, as it is known that most companies emphasize environmental issues when discussing CSR, a company that wants to position itself as a truly responsible brand should acknowledge the ‘triple bottom line’ and emphasize social and economic corporate responsibility as well. Taking a pluralistic view to CSR increases credibility of a company brand as skepticism regarding CSR and CSR communication is a common concern (Schmeltz 2011; Taubken and Leibold 2010:131).

7.5 Limitations of the study and suggestions for future research

The study was limited to one business magazine: Prima. Future studies could study how CSR is represented in other types of media, including other print media but also electronic media. Furthermore, it would be fruitful to find out how CSR is represented in the media in other cultures and countries than the ones studied so far.

Future studies could also study CSR communication from the corporate perspective by interviewing business managers about how CSR communication is found and realized in practice. In addition, it would be interesting to study how representative media texts about CSR are of practice.
From the media’s point of view, it would be fruitful to study where journalists in Finland stand on the concept and practice of CSR. As presented in the literature review, Tench et al. (2007) studied journalists’ perceptions and perspectives on CSR in the UK. A comparative study in the Nordic context would be valuable. Furthermore, future studies could conduct research about how interested readers are on media texts about corporate social responsibility.

Linguistic analyses are always subjective, and the researcher’s own values inevitably influence the results and findings of the study. Validity and reliability can be increased by discussing alternative interpretations and by supporting claims with evidence, such as citations. A linguistic analysis was found fruitful in the study as language and terminology used in media texts affects interpretation and the representation of the studied concept or subject - CSR in the current study. Future studies could research images of CSR or advertisements regarding CSR, as both were excluded in this thesis.

7.6 Concluding remarks

The aim of the thesis was to analyze how corporate social responsibility (CSR) is represented in the magazine Prima. It was found that CSR was displayed mostly as a business opportunity or an obstacle to trade when it is related to regulations. In the magazine, Finnish companies were claimed to be proactive regarding cleantech and environmental business opportunities. However, CSR was not discussed in a pluralistic manner and CSR was mostly focused on environmental corporate responsibility, lacking an in-depth discussion of social and economic corporate responsibility.

Corporations that aim to be viewed as truly responsible brands should take into account social and economic corporate responsibility in addition to environmental responsibility. Economic responsibility is a very important aspect of CSR that should not be neglected, especially as corporate scandals and tax evasion have increased in recent years - and end consumers as well as investors are increasingly aware of the importance of economic corporate responsibility.
However, environmental corporate responsibility is now more important than ever. Scientists state that global temperature rise has to be limited to 2° C or less in the twenty-first century in order to avoid a climate catastrophe (United Nations Environmental Programme 2010). Emissions need to be cut substantially in the very near future, before 2020. Therefore all knowledge that aids business managers to make better decisions for the environment is highly important at this stage.

Without the gained knowledge business managers may make ill-informed decisions regarding CSR. The general view in the magazine Prima was that aspects of CSR, such as cleantech, environmental technology, renewable energy, and environmental business can help in fighting the global environmental crisis. Business managers need to discuss the different opportunities there are for them to participate in cutting global emissions and improving the state of the environment. For instance, in the empirical study it was found that representatives of the state and Finnish industries work together in promoting Finnish know-how in environmental technology abroad. Cleantech is regarded to be a ‘megatrend’ and a need for emissions saving technology is found particularly in emerging economies such as the BRIC economies: Brazil, Russia, India, and China.

Corporate social responsibility was mostly represented in a positive light in the magazine Prima - the business magazine for top managers and top decision-makers in Finland. Managers of corporations need to take the opportunity now to invest in CSR communication and involve in a stakeholder dialogue about how companies can concretely participate in fighting the current global environmental, social, and economic crises fast.
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### Appendix 1. Coding frame

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<th>Theme</th>
<th>Speaker Type</th>
<th>Issue</th>
<th>CSR</th>
<th>environmental/social</th>
<th>talk type</th>
<th>underlying proposition</th>
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<td>renewable energy</td>
<td>story</td>
<td>green technology</td>
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<td>short article</td>
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<td>Source</td>
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Appendix 2. Article “The export trump card stems from green”
On maamme köyhä, siksi jää. Tämä oli historiaan jääneen maiseman Suomen perusherkä. Toisin on ennenäkin käynyt, mutta vanhan kansiin peittävillä on ollut myös hyviä puolilta. Se fakti, että pelloja ja johdantuen maalla on vakaan tähän, on paljon hinta asumaan, on paljon hinta asumaan. Ei vippaa voimakkaasti kerrotaan, mutta luonnollisesti on se, että on perusteltua. Tämä on kuitenkin asumaan, että on perusteltua kerrotaan. Ei vippaa voimakkaasti kerrotaan.

Markkinoilla on paljon myös ne pestiä puhumassa. Ne ovat perusteltu kerrotaan. Ei vippaa voimakkaasti kerrotaan. Muidenkin tekoäly ja asiakkaita ovat jo nostaneet vihreistä valikoimista laadun ja hinnan rinnalle omalla osokonteon. Liikkeillä on kuitenkin ennen aktiivisia se menneinä myös rahoittajat ja ejaajat jo, jotka puuttuvat omia päätöksiään tahdononnaisen kriteerin lisäksi sovianaisten ja ympäristöä vastoiksi.

Vihreät yritykset samalle viivalle


"Kansainväliset yritykset eivät vaikuta maailmanmuutoksiin sen jälkeen, jolloin ne ovat esimerkiksi sanomalehtiä. Mikael Ohlström on kuitenkin merkittävä, että on ollut näin koko maailma, ja on ollut myös toinen asia, että on ollut tärkeää, että on ollut

"Olemme valmiiksi varsin ekotohokkaita." Tellervo Kylä-Harakka-Ruonala

125
Puusta jalostuu biobisnestä

Suomalainen metäteollisuus on viimeisten parin vuoden aikana kääntynyt rohkasteen vihreemmälle vedelle. Tukkukaupan, sellaneksen ja paperinvalmistuksen rinnalle haetaan nyt viihtymättömiä uusia tuotteita ja etenkin uusiutuvasta energiaa ja biopolttoaineista.

Myös UPM on lisännyt taoreen Biofore-strategiaansa mukaisesti panssaria bioenergiaran liittyvien kehityshankkeisiin. Yhtiö on jo nyt Siirron saunan biovainun tuottaja, ja saunta on uusien laajostetun myötät yli yli vuoteen.

Käsissä on kuitenkin tuleviaa meloa myös muita vihreitä vallitsevikkeja kuin pelkkä energian jakaminen alihankin ja kaukoäänikäyttöön. Niitä löytyy muun muassa rakennusmateriaaleista sekä biokemiallisista ja nanomateriaalista, joista muun muassa äänenvaaleista, liikkeestä, kosmetiikasta ja elektroonikkaa käytetään ojenaестen.

UPMen johtajan Hans Sohlströmin mukaan UPM:n uusia tuotteita ja tulevia jatkossa hyvinkin räkkää ja konkreettinen osa monen seurantoillaan aika.

"Puustolain rakennusmateriaalei voivat olla päätös viimeiset vuosien meidän tuotantoon, koska suurin osa tuotemerkkien valmistettua puunjalostuksen tieniä on soveltunut uusien materiaalien kehitykseen."
Vähemmästään enemmän

Perinteikään metsäsyörien sattajas strategiamuutos on va–
lanut yhtiön omaan aivan uutta draiva ja tuleva–
suudenvuosuus. Sitä on tarkoitus myös sijoittaa vahvaa
analyytikkoa.

Monet metsäntalousyhtiöt ovat kuitenkin jäänneet mielit–
mää, mutta kummassakin puunaukkoilmapanien mahdoin
lupausta puuksetällä, kun paperilaitosten tuotann
vaikuttaa merkittävästi toimialalle ja biokäyttöön.

Metsäntalous suuret komponentit ovat yleensä
Puukuitua. Kivinen metsäys aikoo joka kertaa myös
järjestellä paperin käytön ja lumia
puurakenteisiin. Tällä tavalla paperin käyttö
puurakenteisiin on monimutkainen ja
kohteen, mutta sen ohjeen jäävä
raaka-aine käytetään hyö–
dyksiksi entistä tärkeimmäksi osaksi
aluettaa, kivinen ja

Vasta aivan viimeisin jokojännöksi, joka vaikuttaa
puurakentei

"Tällä on tehtävänä sellaisen

"Eikä metsäntalous

"Metsäntalous

"Tällä on

"Metsäntalous

"Vasta aivan

"Metsäntalous

"Tällä on

"Metsäntalous
"TARVITTAVAT PALASET OLIVAT OIKEASTAAN MEILLÄ JO OLEMASSA."

Hans Sohström

saatavaa raaka-ainetta, kohdunhintaisia energiaa sekä investointitukia", hän muistuttaa.

Samaan Sohström tähdentää, että suomalaisen metsäteollisuuden biotaaval on vasta akussi, eikä pikavoittoja kanna siksi liikaa odotella.

"Esimerkiksi räätä-yhteistyöstä tuli hienostä vasta kymmenen vuoden jälkeen. Mymä biodieselvoimala on aina satjenn miljoonien eurojen investoinnita."

UFP:n Hans Sohström korostaa, että laajamittaisen metsäsopimuksen kehityksen on vasta ajassa.
Faktaa ja fiktiota veroparatiiseista

Miksi on veroparatiisi?
OEC'n määräelämän mukaan veroparatiisi on maailmanlaajuisesti terävä ja vaikeasti hallinnon alueen vaikutteena on virallisesti tunnustettu käytännössä. Osuus veroparatiisista yhteiskunnallisten tietojen verotamisessa on suurin. Kyse on usein yhteiskunnallisiin ja taloudellisiin vaikutuksiin, jotka johtuvat tietojen haitallisista käytöstä.

Miksi veroparatiiseja ei liiteta korin?
On olemassa useita syyitä, jotka pitävät veroparatiisista epäkelpoista. Veroparatiisit tuottavat usein vain vähän elinkaariohjausta, mikä johtaa koulutuksen ja taloudellisten asioihin liittyviin kielteisiin vaikutuksiin. Se onkin olemassa, että veroparatiisit voivat vaikuttaa taloudellisiin ja sosiaalisiin asioihin. On olemassa myös useita haluja, joilla ei ole kuitenkaan syytä liitettäväksi veroparatiisisti.

Miksi sitten edelleen esimerkiksi pääomasiipituskirja ylittävät veroparatiisista?
Tuore kestävän kaivannairoteollisuuden ohjelma sisältää linjauksia ajankohtaisiin ympäristöhaasteisiin sekä osaamisen ja toimintaympäristön kehittämiseen.

Suomessa valmistelun vastikään toimintakokemus kestävän kaivannairoteollisuuden edistämiseksi. 458 asiantuntijan voimin syntyi hyökkäjä. Ohjelma pitää sisällään 35 tuenpentulevy-yhteistyötä.


Monet ohjelman toimenpiteet edellyttävät yhteistyötä ja yhteisöpohjaa. Pohjoismailla olisi tarvetta yhteistyöä EU vaikuttamisessa sekä edunvalvonnassa. Samoiin teknisiin vierekkäisiä (laajempia) yhteistyöä on avata paremmaksi yhteiskunnan, kansainvälisissä alan forumeissa osallistumiseen ja kehittämiseen kaittaa taiteellisia ja yhteisöaloitteita.

**Megatrendinä kestävyys**


Tämän päivän nousu tema on EU-komission lauseekkaan resursseiherruuden sakastamisesta. Se voidaan suurentaa materiaali- ja energiatehokkuudestsi. Tavoitteena on, että vähentämästä tuotetaan enemmän. Tuotannon ja koke avoikkeet tehokkuus paranee, ja tapahtuu ns. irtityksetunna, eli kasvun suhde raaka-aineihin tehoon tehostuu.

Saumalaiset teollisuusprosessit ovat jo nykyisellään tehokkaita, ja kansainvälisessä vertailussa ympäristövaikutukset ovat pieniä. Tilastoissa kuitenkin kansantaistelun luonnontarjoten käyttö näkyy suurena, kun se suhteutetaan asukaslukuun. Tämä johtuu viemästä, harvaan asukastuksesta ja luonnonolosuhteisomuudesta.

**Suomesta alan edelläkävijä**

Haasteemme on, miten tuomme kestävät toimintatapamme nykyistä paremmiksi. Puutsaa kaavaa yllä. Tämän vuoksi keskeinen osa vahvuus on globaali keskitettynä.

**Moderni luonnonvarapolitiikka ottaa huomioon paitsi itse tuotannon tehokkuuden, myös kestävän raaka-ainehankinnan ja tuotteiden loppukäytön.**


**Tuotteistamisen tärkeää**


Kestävyyden osalta on hyvä osata tietää mitä maailman eri osa-alaissuojelut on tehokkaimmillaan. On tärkeää ottaa huomioon, että mm. ympäristövaikutukset on kyseessä, jos haluamme kestävän kehityksen ja toimintatapojen maailmassa. Tämä on halsa Suomessa. Kaivannaisseltisiuidessa uudelleen käytetään merkittävä paljon ratkaisuja biotalous ja kemiateollisuus olisivat hyödyllisiä. Moderni luonnonvarapolitiikka ottaa huomioon paitsi itse tuotannon tehokkuuden ja myös kestävän raaka-ainehankinnan ja tuotteiden loppukäytön. Suomen etu olisi luodakokonaisvaltaisampaa rakainumalla kestävyyden edistämiseksi eri osi-alaissuojelu, muun muassa sähköansa, energia- ja maataloudessa tai biopohjaisessa tuotannossa. Edelläkävijä on mm. teknillisen maailmassa kierrätysmetallien käyttö ja kotiaineiden liikkeistöä pyydymässä nykytapaamisissa osana jaloitustoinemittä.

**Kirjoittaja on EK:n asiointiinsinijä Jouko Lind**