



Master

2021

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The process of internalization of internal CSR values within organizations

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How to cite

RENOUS, Lior Rosa. The process of internalization of internal CSR values within organizations. Master, 2021.

This publication URL: <https://archive-ouverte.unige.ch/unige:152441>

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**UNIVERSITÉ
DE GENÈVE**

**GENEVA SCHOOL
OF SOCIAL SCIENCES**
Department of Sociology

THE PROCESS OF INTERNALIZATION OF INTERNAL CSR VALUES WITHIN ORGANIZATIONS

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Master Thesis

Submitted in fulfillment of the requirements of the degree of Master of
Standardization, Social Regulation and Sustainable Development

Under the supervision of Prof. Mathilde Bourrier

June, 2021

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ABSTRACT

There are many studies about Corporate Social Responsibility (CSR). Some look at the CSR effects on population or environment. Others research its effects on business productivity, competitiveness, and more. These studies have yet to examine the process of internalization within an organization of internally created CSR values. I believe that the sustainability and development of CSR programs depend on the internalization of those values.

This paper explores a possible framework to analyze the internalization of internally created CSR values within organizations. It creates a general framework that combines concepts from CSR literature and internalization literature. The framework consists of six CSR determinants and three internalization dimensions. It is then used on a set of exploratory interviews in a Swiss company in the luxury industry to examine how the framework can be better adapted to the research into CSR internalization. Finally, I propose a research design to allow a deep dive into the subject of internalization of internally created CSR values.

INTRODUCTION

On November 29, 2020, there was a nationwide vote in Switzerland on the Responsible Business Initiative. It is a people's initiative by the broad alliance of NGOs to impose due diligence rules with regard to human rights and the environment in Swiss-based multinational corporations. The initiative also included a provision for companies that makes them liable for the harm caused by companies under their control, unless they can prove that they did all that they could to avoid the harm (Davis Plüss 2020a; SCCJ 2020; Bueno 2018). This provision specifically made this initiative special. A liability clause like this one would have been very powerful. Unfortunately, the initiative didn't pass – winning the popular vote but failing the cantonal votes. The most pushback against the initiative was against the liability clause.

Worldwide, there has been a movement towards these kinds of legislation. Some laws are pertaining to mandatory disclosure, some laws refer to mandatory due diligence on specific subjects, and some laws define mandatory due diligence with legal consequences for failure to carry it out. Some examples of these kinds of laws are: the California Transparency in Supply Chains Act 2010 that requires large retail sellers and manufacturers in California to disclose their efforts to eradicate slavery and human trafficking from their supply chains. The Modern Slavery Act 2015 in the United Kingdom has a similar scope. The EU Directive 2014/95 on Disclosure of Non-Financial Information requires large enterprises to include a non-financial statement containing information about the development, performance, position, and impact of their activity relating to environmental, social, and employee matters; respect for human rights; anti-corruption; and bribery matters. Swiss Federal Act on Private Security Services Provided Abroad 2013 requires companies based in Switzerland, that provide private security services abroad, to become signatories to the International Code of Conduct for Private Security Providers. The code of conduct specifies the due diligence that they should carry out and puts in place criminal liability provisions to ensure compliance with the code of conduct. The Dutch Child Labor Due Diligence Proposal 2017 entails mandatory due diligence for companies in the Netherlands in accordance with the International Labor Organization Child Labor Guidance Tool for Business. In addition, it puts forward fines for companies that do not submit a declaration of their due diligence or that fail to do so. The law that presents the most similarities to the Swiss initiative is the French *loi relative au devoir de vigilance*. This law establishes a link between due diligence and liability for large multinational corporations based in France (Bueno 2018).

The biggest push back against the Responsible Business Initiative in Switzerland was from multinational companies. They argued that the companies already have internal policies to achieve the values that are protected by the initiative and that the liability clause opens the door to frivolous lawsuits and situations where the company has to prove its innocence (Davis Plüss 2020b). The narrative of companies – that they are already doing the best that is possible and that legislation will not ameliorate the situation but only cause business hurdles – is a narrative as old as capitalism. But we are at a point in society where a need arises to change how the business world works. From social businesses to responsible business certification to legislation, there is a movement trying to change the way businesses

operate. There are many ways in which societal values get internalized in society. Seeking legislation is a way for civil society to enforce societal values on actors that are resistant to new values. It allows society to enforce those behaviors using coercive means. Enforcement helps to make sure the values are followed, but ideally, these values will be internalized and become part of the business model without enforcement.

Since legal enforcement is not common practice in issues of corporate social responsibility (CSR) such as human rights, environment, sustainability, and more, the best enforcement that we are left with is internalization of values. There are arguments for external pressure and civil society activism, but even those are not conclusive in their success. Often, they achieve momentary success but no substantive change in the ways businesses operate (Balsiger 2018). Internalization has a wider effect. It affects the structure and practices of the party that internalized the values and usually makes them respond positively to legislative attempts as they are already acting within the values. Unlike legislative action, internalization is not easily controlled, managed, and manipulated. But this complex process of internalization provides a window into the effects and changes that CSR values have on an organization.

In the work presented here, I explore the internalization process of internally created CSR values. CSR is a subject that has been researched from many different angles: its effects on the population or environment that the CSR targets, its effects on the business and competitiveness, its inherent strength and weakness as a notion and practice, and much more. Many voluntary standards, guidelines, and codes have been produced to facilitate the implementation of CSR within organizations. Their success and failures in creating positive outputs through certification and implementation has been researched as well as what are the determinants of significant internalization (Testa, Boiral, and Heras-Saizarbitoria 2018; Qi et al. 2012; Boiral 2007; Heras-Saizarbitoria and Boiral 2012; Nair and Prajogo 2009; Yin and Schmeidler 2009; Ferrón Vilchez 2017; Testa, Boiral, and Iraldo 2018; Fryxell, Wing-Hung Lo, and Chung 2004). These studies have yet to examine the very process of internalization within an organization or the strength of internally created CSR values.

Even though internalization of CSR values doesn't guarantee successful CSR outputs, I believe that sustainability and development of CSR programs depend on the internalization of those values. Specific values that have been internalized will have a greater chance to stay part of the organization. The internalization of values can facilitate the development and adaptation of value-related actions into better CSR outputs. As all-encompassing legislation on the matter is still far away, lasting change within organizations will only happen when businesses internalize the different CSR values and make them part of their daily operations. Focusing on internally created CSR values, instead of a standard or a certification program, further allows me to concentrate on the internal process that the organization is going through. By focusing on values that organizations generated themselves and strategies that they have tailored to suit their own activities and structures, it is possible to identify the values that are most likely to signal value-internalization. The values that can provoke a long-lasting impact on the organization. I am interested in values that don't come "pre-made," such as standards and certifications but are a result of an organizational effort to transform its internal values for its operation.

This paper explores internalization of internally created values within organizations by scanning CSR literature and internalization literature and seeks to create a general framework to study internalization. These are followed by exploratory interviews to test

further and examine the framework to understand how it can be better adapted to the exploration of internalization. Lastly, I offer a research design to dive deeply into the subject of internalization of internal CSR values and create substantial literature on the subject.

LITERATURE REVIEW

This literature review covers two domains, CSR literature and internalization literature. In the chapter below, I share my methodology for the literature review, what are the areas I chose to research and why. It is followed by the important aspects that I have found in the literature pertaining to my exploration of internalization of internal CSR values within organizations. Lastly, I build a general framework to examine internalization of internal CSR values within an organization.

METHODOLOGY

In order to support the question of internalization of internally created CSR values, I had to dive into different disciplines and works of literature. I could not find any research that clearly defines the internalization process of values within organizations, nor research into internally created CSR values. As part of the literature review process, I did look into other research areas, such as safety culture and climate, to search for theoretical background and methodology for measuring the internalization of values and norms within an organization. However, I did not manage to find literature that could be helpful. I had to piece together different articles to create a theoretical landscape. As this theoretical area was not explored yet, I have attempted to find adjacent studies in order to construct a general outline of the type of theory that is needed. In this section, I explore the definition of CSR. I review the works on internalization of CSR and the sociologist and psychologist approach to the process of internalization.

CSR DEFINITION

There is no definition of CSR which is widely agreed upon. Even as a category, CSR is disputed – some differentiate it from sustainability, while others include sustainability in CSR. This paper takes the widest stance on CSR – including sustainability and all other ethical issues. The UN defines CSR as:

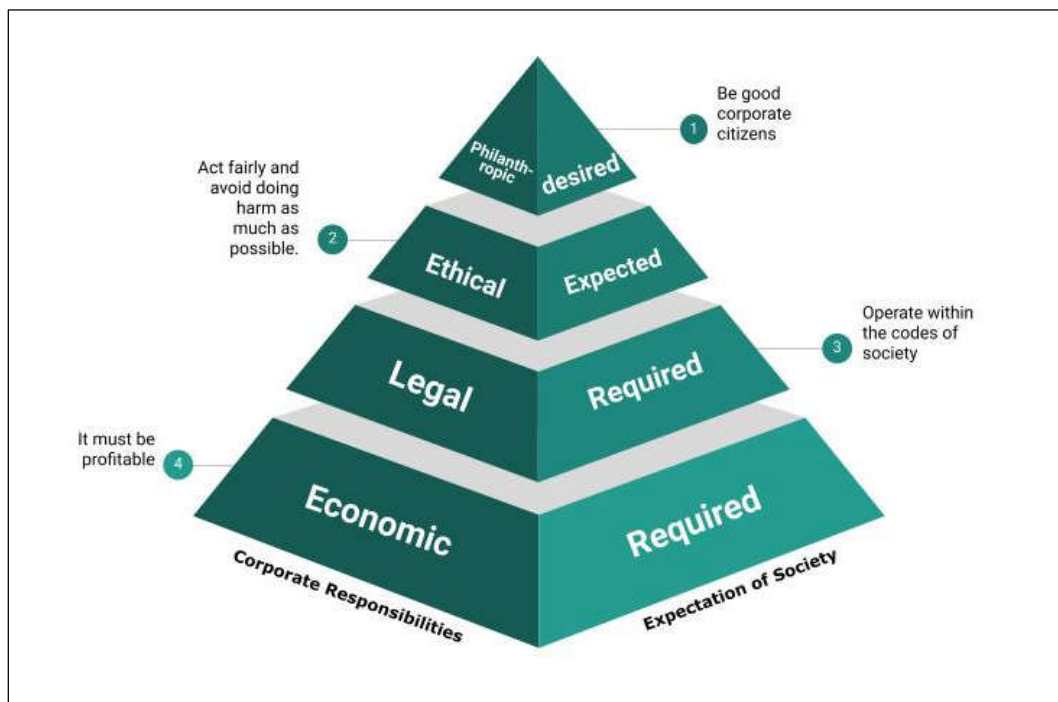
A management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders. CSR is generally understood as being the way through which a company achieves a balance of economic, environmental and social imperatives (“Triple-Bottom-Line- Approach”), while at the same time addressing the expectations of shareholders and stakeholders. (UNIDO n.d.)

The triple bottom line approach means that the business performance report is being assessed on three aspects: social, environmental, and financial performance. This framework was developed to allow organizations to measure and report their performance on CSR-related areas and not simply on financial performance (Wales 2013). Unlike charity, sponsorships, or philanthropy – CSR is a strategic business management concept. Wales, in his paper “Organizational Sustainability”, reviews different definitions of CSR and sustainability. One of them is Carroll’s definition of CSR as a framework that “includes the

compulsory economic, and legal, social and ethical responsibilities of organizations” (Wales 2013).

Carroll’s Pyramid of CSR is a basic concept that divides CSR into four parts. At the bottom of the pyramid lays the economic responsibilities of the organization. According to Carroll, this aspect is required by society, which means that for a business to survive and be valuable to society, it must be profitable. On the second level of the pyramid lays the legal responsibilities of the organization to obey the laws and regulations. This aspect is a requirement from society in order to operate within the codes of society. The third level of the pyramid is the Ethical responsibilities of the organization – i.e., avoiding harm and only doing what is just and fair. This responsibility is expected by society from the organization. Society expects a business to act fairly towards its stakeholders as well as the population that is affected by its operations. For example, communities and the environment in the location where they operate need to be protected from harm. The top level of the pyramid is the philanthropic responsibilities of the organization, that is, to be good corporate citizens. This last level is desired by society. This means that society would like organizations to act this way but doesn’t require or expect them to do so. All the aspects need to be taken into consideration when the organization is operating and making decisions (Carroll 2016). Carroll’s pyramid is conceptual and broad but can be seen as the base reference for many other CSR and organizational sustainability definitions. ISO 26000 is the social responsibility standard by ISO, and it takes a similar approach to Carroll’s. ISO 26000 takes into consideration legal, ethical, and social responsibilities (ISO 2010). It excludes the economic responsibility, as it assumes most organizations are already considering them to exist.

Figure 1 : Illustration of Carroll’s Pyramid



INTERNALIZATION OF CSR RESEARCH

The research on the internalization of CSR can be divided into two major approaches. The first approach is research regarding substantial vs. symbolic adoptions of CSR policies and standards. The second approach is research regarding the determinants of substantial adoptions of CSR policies and standards.

Substantial vs. symbolic adoptions research looks at case studies based on either industries or standards. The case studies are analyzing whether the adoption of a CSR standard is rather substantial or symbolic. A substantial adoption is measured by the social or environmental impact of the organization following the standard's adoption. Substantial adoption is also referred to as internalization of a standard, while symbolic, or superficial, adoptions refer mostly to the adoption of a CSR standard in order to legitimize the organization's operations without working for improvement in social or environmental performance (Testa, Boiral, and Iraldo 2018; Boiral 2007; Testa et al. 2019; Ferrón Vélchez 2017). A standard that is highly researched with this concept in mind is ISO 14001 (ISO n.d.). ISO 14001 is an environmental management standard. Its efficiency has been highly disputed in research. Boiral performed extensive research pointing to the high-level corporate greenwashing through ISO 14001 (Boiral 2007). Fryxell, Wing-Hung Lo, and Chung came to a similar conclusion when looking at ISO 14001 in China, where it seemed to be mostly a symbolic adoption of the standard and not a substantial one (Fryxell, Wing-Hung Lo, and Chung 2004). Ferrón Vélchez found that many of the firms that adopted ISO 14001 are firms that have a symbolic approach towards the environment. Therefore, when they adopt ISO 14001, they do so strictly symbolically (Ferrón Vélchez 2017).

The research into determinants of substantial adoption of CSR policies and standards is substantial. The article "Improving CSR Performance by Hard and Soft Means" by Testa, Boiral, and Heras-Saizarbitoria dives into the major research done on the subject and categorizes the different determinants into soft determinants and hard determinants. Hard determinants contain factors such as technology, work processes, accounting systems, strategy and plans, and the management system. Studies that research these types of determinants focus mostly on CSR certified management standards. Soft determinants are the human factors such as organizational citizenship behaviors (OCBs), managers' values, and employee commitment, social interaction, human capabilities, attitudes, beliefs, and values (Testa, Boiral, and Heras-Saizarbitoria 2018). There are different articles tackling the various determinants and their importance to substantial adoptions of standards. Testa, Boiral, and Iraldo look into the external factors that can explain the internalization of certifiable standards focusing on stakeholders (Testa, Boiral, and Iraldo 2018). Testa, Todaro, Gusmerotti, and Frey look into OCBHSE- which means OCBs with respect to health, safety, and the environment. OCBHSE is observed as a determinant of sustainability, health, and safety standards. In the study, they have identified six dimensions of OCBHSE: attitudes towards helping others, sportsmanship, organizational loyalty, individual initiative, self-development, stewardship, and whistleblowing. The study shows

the importance of proactive and prosocial behaviors that improve sustainability performance (Testa et al. 2019).

These studies focus mainly on performance — most of the literature links internalization and better performance or better CSR outputs. My claim is that there is value in looking at internalization as an internal process of organizational change without the direct link to performance. OCB research occasionally supports looking at the organization without evaluating the outputs when it evaluates management and employees' values and commitment.

Although there is a definition for CSR and some determinants that we can extract from CSR internalization research, there is no theoretical approach that allows us to examine the internal internalization process of values; An approach that does not focus solely on the CSR outputs.

INTERNALIZATION AS A PROCESS

When referring to the internalization of CSR, I am referring to the internalization of the values that drive CSR. I am looking for those values that are significant in everyday work throughout the company.

Stanford Encyclopedia of Philosophy defines Internalization as:

the process by which people develop a psychological need or motive to conform to a set of shared norms. When norms are internalized, norm-abiding behavior will be perceived as good or appropriate, and people will typically feel guilt or shame at the prospect of behaving in a deviant way. If internalization is successful, external sanctions will play no role in eliciting conformity and, since individuals are motivated to conform, it follows that normative beliefs and actions will be consistent. ("Social Norms" 2018).

Of course, this exact definition is contested in literature. There is an issue with the use of internalization in research. Sociologists and psychologists use this term often in different manners, implying a range of processes. Research papers that operationalize it don't define it, and those that define it don't give a framework to measure it (Campbell 1964). Parsons's description of social systems is- that individual's social actions are done in accordance to roles that define their identity and actions. He sees it as a process leading to identification. The actor identifies with the group through actions and internalizes their norms. Campbell points out that Parsons puts the emphasis on interpersonal reciprocity rather than normative commitment ("Social Norms" 2018; Campbell 1964).

Internalization, according to Ragnar Rommetveit (1954), is the implicit shift that occurs when an ongoing social pressure imposed by the actor who created the norm is gradually felt or perceived by the actor who receives the norm as a duty toward himself. He argues that one criterion for the extent of internalization is if the norm is followed, even when the actor who created the norm is physically and symbolically absent. According to Kingsley Davis (1949), a norm seems to be internalized when it is a part of the individual, not objectively viewed, recognized or felt as a law, but simply as a part of himself, naturally reflected in behavior. Daniel Miller and Guy Swanson (1958) observe, in regard to the internalization of morals within children, that after a child has completed the process of modeling himself after adults that are important to him, an inner voice takes the place of

the external observer. Internalization, according to Wesley Allinsmith (1954), is based on the process of learning. The person experiences internal reward or punishment for acts that have moral consequences. Internalization motivates to resist temptation, even when no one is watching, and live up to the moral norm. In order to uphold the norm, the person becomes driven to go against the crowd if needed (Campbell 1964).

Deci, Patric, and Leone, in the article “Facilitating Internalization: the self Determination Theory Perspective,” describe two types of internalization: introjection and integration. Introjection is described as partial internalization that results in internal control. Introjection occurs when an individual absorbs a value or regulatory mechanism but does not agree with or recognize it as their own. Instead, it becomes an internal control system for behavior that is implemented by threats of guilt or assurances of self-approval. Integration is described as internalization that is optimal. It’s an internalization that results in self-determined action. In integration, an individual recognizes the importance of a task and takes full responsibility for completing it. The regulatory mechanism is said to be integrated with one’s self, so the regulator and regulatee are not separate in any way (Deci et al. 1994).

Campbell suggests that there are four major issues in conceptualizing internalization: the dimension of depth, the dimension of content, the extensivity dimension, and the development dimension:

There is, first, the issue or dimension of depth: may internalization be thought of as a polar position on a continuum of degrees of self-control (i.e. internal control) over behavior? If so, may it be seen as representing a higher probability of conforming behavior under given conditions of deviance pressure, and as representing a higher probability of a self-punitive response to deviance, than other conformity bases, identification being a prime example? The second is the issue or dimension of content: what is it that the actor internalizes? The third issue is the extensivity dimension: does internalization refer to all standards of conduct or merely to a subset which may be defined as moral? And is it extensive enough to be virtually coterminous with learning (i.e. anything that becomes a part of the behavioral repertoire is “internalized”), or does it refer to some particular form, type, structure, or content of learning? Finally, the fourth major issue is the development dimension: how does internalization come about? Is it the condition or product, with identification its process or mechanism, or is identification also a condition or product and may internalization occur via other routes than identification? (Campbell 1964)

What Campbell describes as issues I see as aspects we can look at while trying to understand internalization. These are theoretical and empirical issues, but they also give us a framework of the most common aspects in the different internalization definitions. While researching the internalization of internally created CSR values, I think it would be worthwhile to seek out the first three of Campbell’s issues: depth of control, content, and extensivity. I believe that the fourth aspect, the development of internalization – the aspect that tries to understand how values are internalized – is the prism through which most CSR internalization researchers are already looking. As I discussed earlier, the research into the determinants of internalization is fascinating and substantial. Still, it seems to focus on the depth of the internalization only as it applies to the success of the actions. And the researchers assume that the internalized values are those that inspire those actions. Such

assumption, in my opinion, has no place while looking at the internalization process of a value. What I am interested in here is to look at the internalization of the values regardless of their output.

LITERATURE RESULTS

Combining Campbell's three internalization aspects – depth of control, content, and extensivity – together with the hard and soft determinants of Testa, Boiral, and Heras-Saizarbitoria, we start getting a theoretical picture of internalization of CSR values. Every determinant can be examined through the internalization aspects. I have consolidated the determinants into six – three hard determinants and three soft determinants. The hard determinants are systems put in place, strategy and plans, and management systems. The soft determinants are initiative, manager's attitude and values, and employee's attitude. The research into OCB and OCBHSE explores the groundwork that is needed for successful internalization of values. Still, as a methodology, it does not approach the process of internalization of specific values.

Out of the three internalization aspects, the most complex to integrate into the framework is the depth of control. Assessing the depth of control in an organizational setting requires quite a large theoretical leap. We can understand the depth of control as striving towards CSR values even at the lack of oversight, structure, and rewards or punishment. In organizational terms, we can look at this aspect from the outside – the organization as a whole strives for CSR values inside an industry without external stakeholder or industry pressure. Alternatively, we may look at the aspect from the inside – soft determinants such as managers' and employees' attitudes and values favor CSR values even in the absence of a solid formal structure of hard determinants. While soft determinants can help to assess the depth of control, the examination through the lenses of the hard determinants should be further explored.

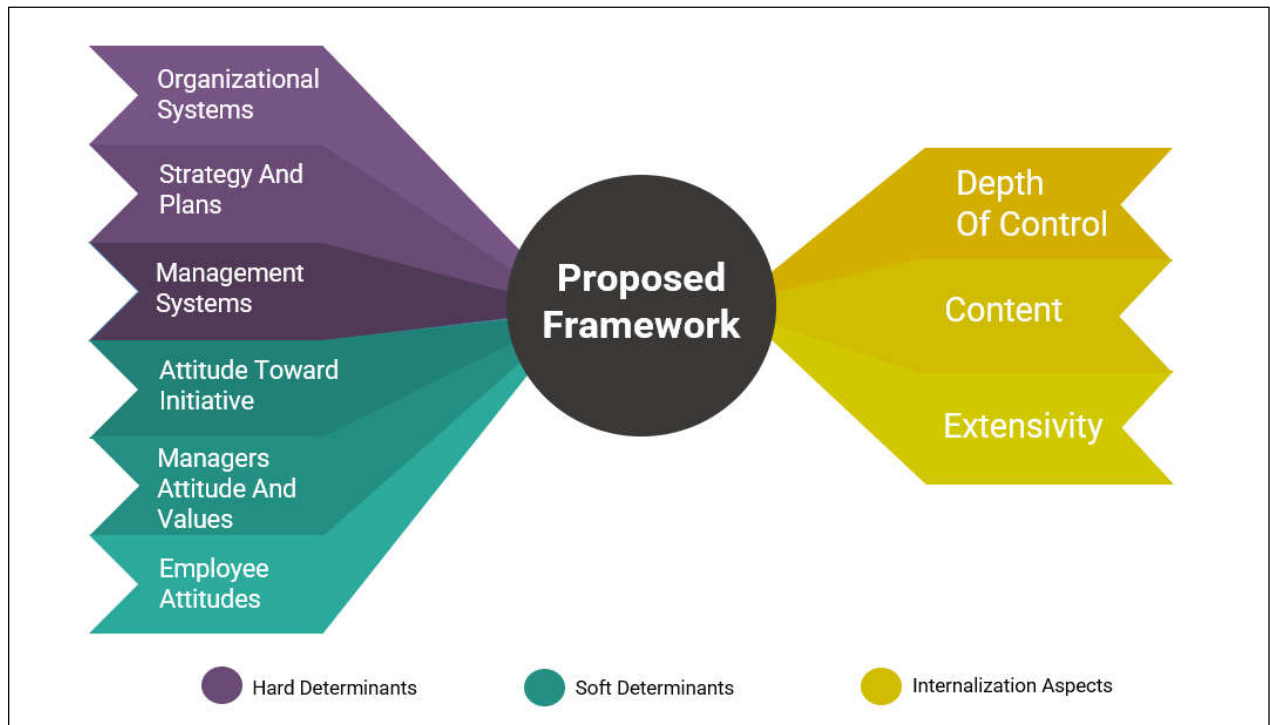
The second aspect – content – needs to be examined through all the soft and hard determinants in order to observe what kind of CSR values are surfacing from these different factors. I believe that there is strength in measuring the company's internalization of its own declarative values. Examining content this way does produce challenges. Unlike standards and certification schemes, there isn't a strong set of values and actions that can be used across multiple organizations. This means that the examination of content must have an exploratory sense. A general baseline should be created inductively from the organization's data.

The third aspect is that of extensivity. Even though Campbell brings this aspect as a question as to what qualifies as internalization, I believe that in the context of internalization of CSR values within an organization, it is helpful to approach this aspect as a tool. Extensivity can help explain the extent to which a value is internalized. Similar to the aspect of content, it can be examined through all the soft and hard determinants and needs to have a sense of exploration. When looking at extensivity, a scale can be created from the data itself by assessing the different CSR actions and underlining values comparatively within the company to understand the extensiveness on internalization of CSR value.

These hard and soft determinants and the three internalization aspects are used to guide the exploratory research. The hard and soft determinants highlight the information to be

extracted from the interviews. They guide the interviews to uncover organizational systems, strategy and plans, management systems, the attitude toward initiative, the manager’s attitude and values, and employees’ attitudes. The internalization aspects – the depth of control, content, and extensivity – guide the organization and understanding of the collected data.

Figure 2 : Illustration Of The Proposed Framework For Internalization Of Internally Created CSR Values



There are three questions I try to tackle in this paper: **1. Does the proposed framework provide insight to internalization of internally created CSR values? 2. What kind of adaptation this proposed framework needs to be effective for evaluating internalization of internally created CSR values? 3. What are the possible methodologies to evaluate internalization of internally created CSR values with the proposed framework?**

EXPLORATORY RESEARCH

In what follows, I present an example of an exploratory research based on the conceptual framework which was derived from the previous chapter. I build a case study out of a medium-sized business in the Suisse-Romande region, using the six CSR determinants and the three internalization aspects, in order to explore if this proposed framework provides insight into internalization of internally created CSR values. The case study includes an in-depth view of the company's available communication of their CSR on their website, and rich semi-structured interviews of managers in departments that are affected by the chosen CSR values, and managers who are not affected by these values. The relevant departments and managers were identified with the help of the company's CSR manager.

RESEARCH METHODOLOGY

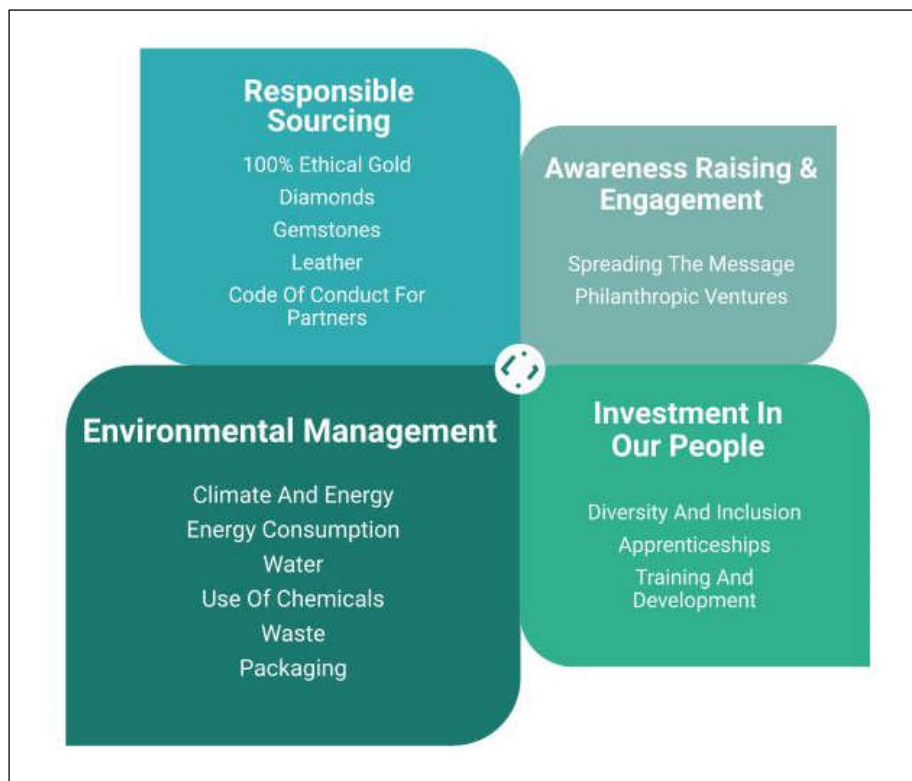
The company that was chosen is a large company with 2500 employees, with headquarters in Suisse-Romande. It is an international company in the luxury industry, creating and selling luxury items. This industry was chosen because of its connection to manufacturing and its possibility for large margins of profit. Manufacturers and miners, especially those that are related to precious metals and stones, received a lot of negative attention around human rights and climate issues over the past two decades (Human Rights Watch 2018). I assume that negative attention drove the luxury industry to take a serious look into CSR and promote a proactive approach throughout their operation. Meaning, it is an industry that is dealing with CSR issues and values for some time. The possibility for large margins of profits allows for companies to invest in CSR. Because of these two aspects, I assume that luxury companies have worked actively with CSR values, and that therefore this industry would allow the exploration of the internalization of internally created CSR values. The industry is secretive and wary of outsiders. I have used personal contacts, professional contacts, and academic contacts, along with cold calling, and reaching out on social media to different key personnel to be able to gain access to organizations. Many of these efforts were unsuccessful. Several key persons refused to participate in interviews and to allow access to their organization. Finally, through a personal contact, I was given the contact information of the CSR manager of a luxury company in Suisse-Romande that agreed to participate in the study, as long as it is anonymized. The CSR manager acted as the gatekeeper; their willing participation allowed the study to come to fruition.

I interviewed five managers from different departments, between January and March of 2021, and asked them similar questions (attached in appendix 1) about their CSR to see how the knowledge is disseminated, thus exploring the internalization of CSR values.

The values to be examined were chosen out of the company's CSR online public communication. The company's CSR strategy, published on their website, has four pillars: Responsible Sourcing, Environmental Management, Investment in Our People, and Awareness Raising & Engagement. I have chosen the pillar of Environmental Management, as it seemed to be the most extensive of all the pillars. The pillar of Environmental Management is divided by the company into six subjects: Climate and Energy, Energy Consumption, Water, Use of Chemicals, Waste, and Packaging. Out of the seven subjects

I have chosen the subjects of Waste and Water, as they seemed important, yet narrow, subjects that are perused by the company's CSR. The company declares that they monitor their waste generated by their operations working to reduce it, reuse it, or recycle it. On water, they share their recent move to a closed-loop system for cooling their machines, resulting in a reduction of water use, as well as starting to assess the supply chain, examining whether they work at mines in water-stressed areas, and if so, they look for ways to minimize water usage. These subjects were chosen because of their specificity, and based on the company's communication that those values are a serious part of the company's CSR activities. This focus was done in order to be able to explore the depth of the knowledge around the values within the constraints of a one-hour interview. Narrowing down to one pillar and two subjects allowed exploring the internalization of specific CSR values within the company.

Figure 3: The Company's Four CSR Pillars



The interview (questions attached in appendix 1) tackled four main subjects: 1. Questions about the content and actions around the specific values that were chosen – environmental management, waste, and water; 2. Questions about everyday work around the values; looking for the extent to which each value was internalized, taking note of structures that come up and the interviewees' attitudes; 3. Questions about the systems that are put in place trying to understand the depth of control; and 4. Exploratory questions. A total of five interviews took place.

The selection procedure was as follows. An interview was first done with the CSR manager, identifying what departments are affected by environmental management. In the company, there is an environmental committee. It is responsible for decision-making on the matter of environmental management. The departments that take part in the committee were

identified as those who are affected by the environmental management CSR pillar. Two managers were chosen from the environmental committee and two from outside of the committee in order to explore if taking part in the environmental committee has a substantial implication on the internalization of the values. The choice of the interviewees was done by the CSR manager and was based on whom they deemed to be a good interview candidate, as well as the person's availability and willingness to take part in the study. We have identified the purchasing department and continuous improvement department, as they are both parts of the specialized environmental committee, and regularly take part in meetings and decisions on the matter of environmental management. Then, we identified Human resources (HR) and Marketing as departments that aren't affected by environmental management, and don't take part in the committee. I then proceeded to interview a manager from each department. From here forward I will use A, B, and C when referring to the CSR manager, the purchasing manager, and Continuous improvement manager, respectively; All of which are part of the environmental committee. The HR manager will be called Y and the Marketing Manager Z – both don't serve in the environmental committee.

The interviews were done via a video-conferencing platform (namely Zoom) in English and French. They were recorded, transcribed, anonymized, and summarized. The first step in the analysis was to listen to the interviews again, read the transcription, and summarize the answers into a table (appendix 2). Then I have pooled all the answers gathering around the major topics and looked for overlapping themes and examples. Out of the answers, I inductively created a list of actions and values, exploring their extensivity and depth of control as much as possible. In addition to the interviews, I used the reporting that was available on the company's website on CSR and company values.

EXPLORATORY RESEARCH RESULTS

The interview questions are divided into the three internalization aspects.

1. Content – Questions about the steps taken for environmental management, water, and waste.
2. Extensivity – Who is affected by the CSR actions?
3. The depth of control – Questions regarding the level of the company at which the steps were taken.

In addition to these, there was a control question at the beginning of each interview, asking about the company's most important aspects and values, and a few follow-up questions, regarding attitudes and possible future, which can be analyzed by all three of the internalization aspects. The control question is an exploratory question about internalization of values within the company. The coherence of answers between the interviewees, the extent of details, and the tone in which they answer this question can serve as a guide to the way an internalized value is portrayed in the interview. In addition, the control question provides a benchmark to the highest degree of internalization within this organization.

The control question was asked at the beginning of each interview – what the company’s values are. While the answers of all the interviewees varied in length and details, two aspects came in strong: Family Values and Quality Artisanship – referred to also as “conveying emotions through jewelry”. Each of these were expressed specifically by four out of our five managers, and in each it was referenced later throughout the interview. The content was similar across the interviews, and so was the extensivity. The depth of control seemed to be the highest in comparison to other values that came up in the interviews. The interviewees shared how these values are seen through their own work and departments, and how they guide a lot of the decisions and the way they work. Those sentiments and descriptions led me to believe that this could indicate a relatively high measure of control. These values seem to be very well internalized. Understanding the difference between the control values and the values that come up from the interview can guide our analysis of the internalization of the values.

Drawing from the answers, the data is organized below in accordance with the three internalization dimensions: content, extensivity, and depth of control.

CONTENT

There were three questions that I asked directly about CSR values: one addressing the environment in general, one addressing a subsection about waste, and one about water. I have collected the actions and values that presented themselves during the interview and divided them into two – values and actions that were emphasized and made an appearance in most interviews and values that made a limited appearance.

Emphasized Values

Move Towards Systemized Approach

When asked about the history of the environmental approach of the company, four of the participants said, that up until about two years ago, the actions were scattered, and not based on an ongoing strategy. Since the onboarding of the new CSR manager, the actions follow a systematic framework. All the interviewees mentioned progress and showed confidence in the future to bring change that is backed by forethought.

Ethical Gold

The company’s move towards 100% ethical gold was a strong subject that came up in all five interviews. The depth and details on the subject vary. The topic was approached as Artisanal gold/ Ethical gold/ Recycled gold, each interviewee mentioning at least one of these terms. There was a sense of pride and ownership of the value when the interviewees brought up this subject. The company is moving towards 100% ethical gold, buying artisanal gold as much as possible; recycling all gold in a recycling facility that the company owns.

Recycling Office Trash

There was a companywide move in the administrative building of removing personal trash cans and creating a central collection point and recycling in the offices. This

action was mentioned by everyone, although it was one of the least enthusiastic shares all around. All the interviewees mentioned this, especially around waste reduction, but it was mostly in a dismissive matter. The action was one of the few that directly affected all the offices, but was not seen as a meaningful action to address the effects of waste. When interviewees brought up the subject of digitalization and lowering the general use of paper there was a bit more enthusiasm, especially for interviewee B around total digitalization and eliminating the use of paper in the department.

Chemical Treatment

The subject of chemical treatment was raised by all five of the interviewees, but there was a big difference in depth and details between the departments. Within the environmental committee the discussion around chemical treatment was detailed. The company is constantly trying to improve the chemicals that are being used. Many chemicals have been recently changed to greener and more ecological solutions, and there is a process put in place to take the best care of the chemicals, so only water is being thrown out at the end as waste. The sensibility to chemicals is part of the organization's in-house manufacturing as well as with partners and excavation activities. All three environmental committee members discussed an ongoing improvement process for the treatment of chemicals, along with the substitution of chemicals with less harmful compounds. Interviewees Y and Z did mention chemical greening, or "lowering the impact of chemicals," as a general subject but didn't share examples of actions or details on this subject.

Water recycling

Recycling water came up in four out of the five interviews. It was mentioned as closed-loop water systems, limiting the use of water, decontaminating water, and upgrading machinery, so it uses less new water. There was a vague sense that there were activities that are taking place to address recycling of water in interviewees A, B, C, and Y. With A giving the most information. Still, there was a clear lack of specific knowledge, ownership, or a story that can be seen through the interviewees.

Rainwater

Rainwater is a topic that came up in three of the five interviews (B, C, and Y). In interviews B and C, it came as a general statement, without a clear understanding whether there are some actions taken in the office buildings to use rainwater. In interview Y, the story about rainwater being the sole irrigation system in the central offices was strong and carried a lot of pride. This story is also communicated publicly as part of the company's CSR webpage.

Limited Values

Renewable Energy Building

The company has rebuilt one of its manufacturing buildings to use 100% renewable energy. It is a powerful story that is also mentioned in the company's external communications. It was mentioned by interviewees A and Y, two out of the five

interviewees. In both cases, it was mentioned in detail and excitement with a sense of ownership.

Circularity¹

The idea of circularity appeared three times. In interview B, the value was just mentioned. In interviews A and Y activities of a closed-loop were described, and the term closed-loop was used once. Both were described briefly.

Training

The subject of education and knowledge transfer to the employees was mentioned twice in interviews Y and Z. Both elaborated on actions that take place in their departments that include several movies and training employees have gone through about the company's CSR. None of the environmental committee members mentioned these activities.

KPIs

The concept of creating a strategy that is based on Key Performance Indicators (KPIs), with specific targets and measurements, was present in the interviews of the three members of the environmental committee. In different ways, all three interviews emphasize the research and work that is being done to create measurements, strategic KPIs, and targets for the CSR strategy. There was a sense of pride and ownership in this course of action.

EXTENSIVITY

There were three questions that tried to explore extensivity – who in your department is affected by the actions relating to environmental management, waste, and water. This topic of discussion researched the influence of the actions and values which were discussed on the department internally and externally. The discussions that came from this question, together with the details from the questions about the content, shed light on the extent to which each value and action were internalized.

Environmental management

All interviewees, apart from A, had to be encouraged to find a connection between the actions that are known to them and their effect on their daily work. They all spoke about actions that can be related to environmental management, but had an issue in relating those actions to daily work in their departments. On the other hand, identifying other departments in the company that can be affected by environmental management was simple to most of the interviewees. Most of them identified production as the department that is mostly affected.

¹ Circularity is term for a process that aims to eliminate waste and make better use of resources. Circular systems reuse, repair, and recycle to create a closed-loop system that reduces resource inputs, waste, and pollution. The circular economy seeks to extend the useful life of products, equipment, and infrastructure, thereby increasing the productivity of these resources. Waste materials and energy are recuperated and used in other processes (Ellen MacArthur Foundation n.d.).

With regards to the values, those who were expressed with detail and also showed repetition among interviews for environmental impact were Ethical Gold, the 100% Renewable Energy Building, and Move Towards Systemized Approach.

Values that were expressed but lacked detail and representation throughout the interviews are: Training, Circularity, and KPIs

Waste

A and B found some connection between waste and their daily work. The other interviewees struggled to find a connection. When pressed, office paper recycling came up in all four. All interviewees, except A, agreed that waste mostly affects production.

With regards to the values, the only one that was expressed with detail and also showed repetition among interviews for waste is Chemical Treatment.

The only value to be expressed but lacked detail and representation throughout the interviews is Recycling Office Trash.

Water

The subject of Water received even less of a response. There were some attempts by interviewee C to find a correlation, but it was very difficult. All interviewees except A agreed that this affects mostly production.

With regards to the values, the only one that was expressed with detail and also showed repetition among interviews for waste is Water Recycling.

The only value to be expressed but lacked detail and representation throughout the interviews is Rainwater Usage.

DEPTH OF CONTROL

On the issue of depth of control, there was a repeated question asking at what level of the company are the actions and decisions taken. Overall, there was a consensus amongst the interviewees that decisions are being brought down from the executive management. All interviewees saw an improvement over the last few years in the actions the company has taken towards environmental issues. They have all noticed a move towards a more systematic approach to environmental management. Some interviewees mentioned that the CSR manager also holds decision-making power in regard to CSR. Attitudes and values such as OCB were not explicitly investigated in the interviews, and further exploration might provide insight into this issue.

* * *

The mobilization of the three internalization dimensions helps to examine the interview answers under the lens of internalization. In the following discussion, I use the six determinants, together with the results of the exploratory research, in order to identify new aspects that could help better analyze internalization of internally created CSR values, and

propose a research design for the creation of a full methodology to inspect internalization of internally created CSR values.

DISCUSSION

In this section, I look for possible adaptations to the framework which could provide interesting information on the internalization process of internal CSR values. Later I propose a research design that would allow further exploration of possible methodologies and framework adaptations.

THEORY AND EXPLORATION

CSR internalization literature gives us the possibility to look at a variety of determinants that are being researched as affecting the successful internalization of external CSR values. I have identified six determinants that could be used for evaluation: management systems, system in place, strategy and plans, managers' attitudes and values, employees' attitudes, and initiatives. And three internalization factors: Content, Extensivity, and Depth of Control. The exploratory interviews gave us a preliminary look into what happens when we utilize these concepts to understand the internalization of internally created CSR values. As a result, five interesting observations have come up from this exercise that could provide adaptations to the framework: active vs. inactive determinants, medium determinants, values internalization vs. action internalization, emerging values, and value narratives. They are discussed below.

ACTIVE VS. INACTIVE DETERMINANTS

There were two values that came up with strong narratives – ethical gold and the manufacturing building that uses 100% renewable energy. They both were presented with extensive detail and were also pivotal stories on the website of the company. The difference in how they were shared by the interviewees raised a question. If they are judged on extensivity, they both seemed to be ranked high. However, analyzing them through the hard and soft determinants sheds some light – assuming that the values were fully supported by great management systems, strategies, plans, and that the managers and employees have positive attitudes – the difference between the two values is marked by the active nature of the determinants. In the case of ethical gold, there is an ongoing pursuit of the value. It is a process, that demands time and effort. Even when it is reached, it requires maintenances and attention. It is an active and ongoing process in the company. Meanwhile, the green energy building was a project – a large-scale, impressive project to achieve 100% renewable green energy. Even if it scored high on all the hard determinants and those systems were all in place, it was a singular project that is over. Its narrative is of a past achievement without an active pursuit, more of a singular event than an ongoing value that needs to be adhered to. The lack of action in the second value, I believe, lowers the possibility for the value to be internalized.

MIXED DETERMINANTS

The understanding that the organization is approaching CSR more systematically has been mentioned by all the interviewees, but only those in the environmental committee mentioned the term KPIs, and elaborated on the systems and the way that CSR is being approached in the last couple of years. This might show a progression of the internalization of a single overarching value. A systematic view of CSR usually entails plans and strategy. Those are hard determinants that have been exposed through the interview. Hard determinants are mostly analyzed through plans, strategy, and procedures. The interviews show the existence of those elements as well as the attitude of the interviewees to that strategy. Such elements of managers' values and employees' attitudes should be examined. The interview demonstrated that even hard determinants that are usually analyzed through paperwork, provided by the organization, can be looked at through the methodologies that are aimed towards soft determinants – i.e., analyzing the attitudes and values of the managers and employees toward the plans, strategy, and procedures. There is a sense in using a mixture of methodologies in data collection even when looking at values such as strategy.

Moreover, some interviewees were more detailed about the strategy as a value. This offers an opportunity to develop a range of extensivity that could be built in understanding values and their internalization. While looking at the internalization process, the hard and soft determinants can be useful in identifying areas that require further analysis. They can be used together to produce more data and information that can help understand the extensivity and depth of control of the issues, as the interviewees showed. Mixed determinants also allow for an element, such as strategy, to be a value – and be evaluated from all directions as such. For example, in the subject of strategy, further discussion with the company asking for relevant paperwork along with conducting a questionnaire could be the next step in understanding the range that this value can provide in order to analyze its extensivity and depth of control.

VALUE INTERNALIZATION VS. ACTION INTERNALIZATION

The value of recycling was apparent in all interviews with similar extensivity. Still, the description of it sounded more like a description of an action rather than a description of a value. The line between internalization and actions is vague. There are different opinions to what consists of internalization and what kind of activities can show that (Campbell 1964). In the interviews, when recycling was mentioned, it was confined to office waste recycling. It did not have additional dimensions. Digitalization did come up in one interview. There, the interviewee regarded it as a movement towards a conceptual approach to office paper waste. That was regarded as more of an overall concept than a descriptive action.

The issue that arose from this concept calls our attention to differentiating values from daily actions. For example, a highly internalized value in the company is that it is a family-run operation. There are a lot of “family” companies around the world. Some companies could be founded by a family, and some of the board members are family, and that is the extent of it. This would be a description of a situation or action. On the contrary, in the examined company, “family” is a value. It is part of the working relations, the strategy, decision making, and more. Interviewees talked about how the offices have a family feel.

The culture in the workplace has an emphasis on working as a family. Part of the company's strategy is to pass on the company to the younger generations of the family. The family value affects the type of direction the company takes and the decisions they make. In this family business, there are flagship projects carried by different members of the family – the daughter or the son have an interest, and an entire collection is built around it. Such projects can significantly impact the work that is done in the company. This company is an example of a company that takes the value of family business as a central value and not as a descriptive action.

EMERGING VALUES

The value of training around CSR values and actions was expressed by only two interviews in a quite extensive way, but they expressed it differently. This value didn't come from the CSR manager, and it did not seem systematic or an overall company concept like recycling. But unlike recycling, training was extensive and important to the interviewees. It seemed to be a value that has come from the bottom up. It might have been developed out of necessity to deal with environmental management actions, or has been an action that has been suggested to the department but not considered strategically important at the top. In any case, it has taken the form of a value at the department level. I suggest calling such cases "emerging" values. Looking at internalization of emerging values is complicated. On the one hand, because they are emerging, they might have a strong hold on the managers and departments where they grow. On the other hand, they will lack hard determinants on the high management organizational level. The way that bottom-up values internalize is different and unexplored here. I am interested in CSR values and their internalization. Even though this is not a top-down handed value it is still a CSR value that has been produced internally and is being internalized in the company. As such it is a value whose internalization should be analyzed.

VALUE'S NARRATIVE

Ethical gold and the 100% clean energy building, as discussed before, presented a strong narrative. They can both be categorized as strong moral values, but only one strongly appeared in all the interviews - ethical gold. The value of chemical treatment appeared in most of the interviews as well. It was discussed at lengths and with varying details by the member of the environmental committee, while, in the other interviews, it came up as a mere title. In addition, the people who are part of the environmental committee have shown more extensivity of the value. The value did reach the departments that don't take part in the environmental committee. Unlike ethical gold and 100% clean energy, chemical treatment lacked a clear narrative. A myriad of differentiated examples surfaced but there was no coherence. There was not an internal department narrative attaching the actions of the department to the value, or a similar narrative between the interviews. The value of recycling was also interesting. Even though it appeared in all the interviews, it lacked extensivity and control. Only in one interview when the value was framed as digitalization it was brought with more agency, details, and passion. These values highlighted the possibility of a narrative being an element of extensivity and control.

* * *

The five observations have added new factors that should be assessed when looking at internalization of internal values in organizations. They can help mapping and understanding further the process of internalization as well as, helping in the development of the needed methodological framework. I acknowledge that there are many additional methodological needs for such analysis to be able to truly evaluate the internalization of internally created CSR values, and a deeper theoretical work is required to help the mobilization of the internalization dimensions better.

PROPOSED RESEARCH DESIGN

This research tries to understand and follow the process of internalization of internal CSR values within an organization. After an exploratory examination and because of no established theoretical background, I propose the following research design. To better understand internalization of internally created CSR values, an inductive descriptive approach should be used further to explore the possible methodologies and adaptations to the framework.

I suggest finding ten companies and follow an ethnographic research strategy for approximately three months in each company. Together with in-depth interviews of the CSR manager as well as 5-7 managers in different departments in the company.

The selection for the companies would be as follows:

- **External CSR:** the company should be reporting externally about their CSR – whether it is on their website or organized in a report. In order to check internalization of internally created CSR values, it is best to choose companies that are already active in the area and are willingly sharing some of that information with the public.
- **Medium to large-sized:** a company that will be large enough to provide the possibility to follow internalization on an organizational level rather than on an individual level. In a small company, internalization will most likely be on an individual level. A large multinational corporation increases the complexity of internalization because it has too many employees and departments. In addition, large multinational corporations span over various countries which adds complexity factors, such as nationalities, cultures. Therefore, it is best to choose a company that has enough employees to have a variety of departments, has various management levels, and is mainly confined geographically. A company that has mid-level management will allow exploring value internalization in departments through top-, mid-, and low-level managers.
- **Same industry and geographic/cultural area:** In order to compare the findings, it is best to choose ten companies that share the same industry and same overall culture.
- **Support from top management and CSR manager:** support from the managerial level is paramount as well as from the CSR manager as a necessary gatekeeper. They will be the ones who know the way around their internal CSR structure, strategy, documentation, actions, what exists and what does not. They will be able to share

who in their own strategy is affected by the CSR actions and strategy and who is not.

As preparation for the participant observation within a company, a preliminary interview with the CSR manager should take place. The interview would cover the CSR strategy, documentation and actions that the company has in place, as well as identification of what departments are affected by a certain CSR pillar and what aren't. This would allow to create a division between the departments, those who are highly engaged and those who aren't. This division could support the analysis of the depth and internalization of values in different departments.

The participative observation should be done in the different departments working to identify and find the different CSR values within their work. In addition, managerial interviews will take place, in order to better understand the way values manifest, if at all, and how they are being compared to each other between the departments. These methods could be supported by a possible questionnaire to assist with the understanding of depth of control and soft determinants. The questionnaire could be built on the various OCB questionnaire applied in CSR internalization studies (Testa, Boiral, and Iraldo 2018).

The study will pay special attention to understanding the theoretical issues that are brought up by the data such as: active vs. inactive determinants, mixed determinants, value internalization vs. action internalization, emerging values, and value's narrative. In addition, the study will look for additional factors to enrich and strengthen a theory around internalization process of internally created CSR values. An exploratory approach to this study could help in experimenting with data collection methodologies to best answer the issues that arise, and attempt to analyze them.

CONCLUSION

This study takes the first steps in understanding the internalization process of internal CSR values within companies. As such, its results are exploratory and bring about a lot of questions. Through the analysis of the theoretical landscape, I identify three major theoretical gaps that exist, and find a possible framework to use. Via the analysis of the exploratory research, I identify key issues within the framework that need to be explored and propose a research design to learn more. The three major theoretical gaps that I identify are: research of self-created CSR programs, research of CSR value internalization, and organizational internalization process.

There is an absence of research into self-identified and managed CSR values within organizations. The research that exists relies heavily on certification process, international standards, private standards, and even industry standards, but does not consider CSR programs that are self-created. There is a strength to self-identified and self-created CSR programs; because they were created most of the time from the ground up – they are tailored to the organization's values and needs. They tend to develop slower in a more progressive manner, than a full-fledged standard or certification that requires to be implemented as a whole. This makes them more integrated into the organization's specific needs, and shows the organization's normative priorities. They should have a higher level of internalization because they come about from what the organization wants to do and not from an external source. Whether they do, or not, is an interesting question, but it is one that cannot be evaluated before we have research of self-created CSR programs.

The current research of CSR value internalization examines the internalization exclusively through the CSR outputs. The research looks at different determinants and scopes, such as external pressure, organizational systems, and attitudes. However, it is measured mostly as positive or negative CSR outputs. There is a lack of research evaluating the process of internalization, analyzing, and measuring the phenomenon of the CSR values becoming part of the organizational values. The internal effect and extent of internalization of CSR values are not explored.

Finally, within the literature on internalization, most of the literature talks about cultures and individuals. The exploration of the internalization *process* of organizations requires a lot more theoretical research.

Because the gap in the literature is so vast, the endeavor to explore internalization of internally created CSR values within organizations is substantial. With this paper, I attempt to map the possible framework and explore its validity in reality. The framework that combines the six determinants and three internalization aspects is far from a complete methodology and theoretical concept to explore internalization. Nonetheless, it is a literature framework that provided me with the preliminary tools for exploration. This sheds light on the kind of theoretical and methodological tools which are needed to be developed for pursuing a deeper understanding of internalization of internally created values of CSR. The exploration did bear fruits, helping to hone in a preliminary framework and adding additional factors that could help in analyzing internalization – active vs. inactive determinants, mixed determinants, value internalization vs. action internalization, emerging

values, and value's narrative. With those in mind, I have designed a research that could work further to strengthen and develop this framework in a substantive manner.

Even with the research design, this paper has its limitation. There is a crucial need for theoretical work in the area. With three large theoretical gaps, this paper and the research that is proposed cannot be expected to fill all the holes in the literature. Deeper theoretical research could help to further define and precise the aspects that could help understand and analyze internalization in this way.

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APPENDICES

APPENDIX 1

Interview:

1. Name:
2. Position:
3. Time at the company:
4. what does the company see as most important? aspects/ values?
5. how does the company approach the environment today? And throughout the past?
6. What are the steps taken to manage the ENVIRONMENTAL impacts?
 - a. At what levels of the company are these steps taken?
 - i. How are your departments affected by these steps?
7. What are the steps taken to combat WASTE specifically?
 - a. At what levels of the company are these steps taken?
 - i. How are your departments affected by these steps?
8. What are the steps taken to combat WATER specifically?
 - a. At what levels of the company are these steps taken?
 - i. How are your departments affected by these steps?
9. Does it affect everyday work in the department? If so, how?
10. Does it affect employees outside of the department? If so, how?
11. From all the programs you have done, do you have a program that was most influential in curbing ENVIRONMENTAL impacts? WASTE? WATER?
12. Do you think the company needs to do more to Deal with its ENVIRONMENTAL impacts? WASTE? WATER?

APPENDIX 2

Interview response	CSR Subject	A	B	C	Y	Z	WEBSITE	# of people mentioning	Environmental Committee Members (EC) vs. non EC members
Environmental committee	Environment	E	E	E				3	EC
a sensibility not an approach evolved to a systemized thinking.	Environment	E	E	E		E		4	M
technical emerging solutions	H2O	O		O				2	EC
Measuring and setting targets	Environment	E		E				2	EC
Partners with the same attitude	Environment		E					1	EC
Anticipation of CO2 tax led to reduction efforts.	Environment		E		E			2	M
Compliant approach	Waste	W		W				2	EC
Employee awareness	Waste	W						1	EC
Traceability watchmaking	Waste		W					1	EC
resource management system, waste system, and elaborating the climate strategy.	Environment	E						1	EC
Clean energy	Environment		E	E				2	EC
Building in Neuchâtel – energy efficient	Environment	E			E			2	M
Chemical greening and washing Reducing hazardous products Reduction/ recycling/ greening	Environment Waste	W	E W	E W	E	?		4	M

chemical products.									
Artisanal gold/ Ethical gold/ Recycled gold some talk with the supply chain - gold mind analysis, extractive process	Environment	E	?	O	E	W	WATER: assessment on water stressed areas RESPONSIBLE SOURCING: Ethical gold	4	M
Recycling precious materials	Waste				W			1	non
analysis of water consumption steps for water recycling, decontamination of water and using rainwater Rainwater for irrigation at the Meryin offices	Environment H2O	O	O	O	E O		WATER: using rainwater in the some mines and recycling in facilities	4	M
Lower water consumption in production (getting a new machine) Close circuit water system	Environment Waste H2O		W	E O			WATER: a closed-loop system for cooling the machines	2	EC
toilets have been upgraded to use less water	H2O			O				1	EC
Trying to reach circularity100% recycled everything	Environment		EW				WASTE: 30 different materials collected and reused	1	EC
Central collection point and recycling in the offices	Environment Waste	W	W	W	E W	W		5	M
Stopping the use of paper- going paperless Digitalization	Environment Waste		W	E	E W	E		3	M
Recycled paper	Waste					W		1	non

No single-use plastic	Environment					E		1	non
Eco-friendly materials and packaging	Environment					E		1	non
Promotions of eco ideas such as electric bikes	Environment					E		1	non
training for sustainability and e-learning	Environment				?	E		1	non
Codes of conduct	Environment					E		1	non