



UNIVERSITY OF GOTHENBURG
SCHOOL OF BUSINESS, ECONOMICS AND LAW

The five factors for CSR policies

The challenge of forming and implementing efficient CSR policies for the
supply chain

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Preface

The bachelor thesis “The five factors for CSR policies - The challenge of forming and implementing efficient CSR policies for the supply chain” has been conducted during the spring of 2021, a spring tinged by the Covid-19 pandemic. The thesis is the final course, International Business II, of the bachelor program in Business Administration and Economics at the School of Business, Economics and Law at the University of Gothenburg.

We want to thank our supervisor, Richard Nakamura, for valuable input, guidance and constructive feedback during our time writing this thesis. We are also thankful for all of our respondents from Advantech, Swedol, CGI, Volvo Cars, CSR Sweden and the other three anonymous companies for participating in our thesis. Thank you for spending time for us to have interviews, and for your much valuable knowledge and information.

Sincerely,



Arvid Persson

Gothenburg, June 2021



Kajsa Strömberg

Gothenburg, June 2021

Abstract

Introduction: Multinational enterprises have become fragmented due to globalization and the steps of their supply chains are located in different parts of the world and organizations. Globalization has increased the need for well-functioning CSR policies. The European Commission has established new guidelines to improve the transparency and reporting of CSR. Most companies strive towards a transnational internationalization strategy, and even though the CSR policies are used in the same integrated strategy, it results in a global approach and the outcome of the policy can be inefficient.

Purpose: This research aims to understand how multinational corporations are forming and implementing CSR policies within their supply chain. To examine what factors are taken into consideration and who's included when first developing and then implemented. Then to see what effect this has on the policies performance. The thesis will bring value for multinational corporations to see how to form and implement CSR policies for their suppliers in the supply chain in the most efficient way.

Methodology: The study has a deductive approach where the theories and subject were found and then the case studies were established. To answer the research question, a qualitative research method was conducted, where 10 interviews were held to gather primary source data.

Conclusion: The results of the study indicate five factors that have an effect on the forming and implementation of CSR policies. The first factor is that the fragmented nature of multinational enterprises has moved the supply chains into different parts of the world and to suppliers. The second is the internal CSR work, it is shown that companies without clearly outlined CSR internally struggle with CSR in their daily operations. The third is the inclusion of stakeholders, which can improve the identifying and managing process of the different issues and facilitate the implementation. The fourth is that the policies are universal which makes any smaller adaptations useless. The fifth and final are follow-ups, that are currently quality-oriented and made seldom.

Keywords: Supply Chain, CSR, CSR policies, Fragmentation, International Business

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1. Introduction

The introduction chapter will begin by presenting relevant background information regarding the subject. After the background information, a problem discussion will consider the meaning and relevance of the chosen topic. The purpose of the thesis is presented jointly with the research question. Lastly, the delimitations are presented to prevent uncertainties and an outline is attached to demonstrate the thesis structure.

1.1 Background

During the last centuries, technological inventions made it possible for the world's economy to develop at a tremendous speed. The shift in the economy created possibilities for companies to expand their business internationally and use different advantages available in other countries. The integration of different economic activities became more complex and geographically outspread. Today, different parts of a product can be produced in different countries, the assemblage of the product happens in another country, and eventually, the product is sold in markets across the globe. This is the "new normal" in today's production chain (Dicken 2015). "The new normal" of operating global business has also increased the importance of Corporate Social Responsibility.

The definition of Corporate Social Responsibility (CSR) is widely discussed and varies depending on who you ask. This report will focus on the definition that the United Nations (UN) have of CSR. They define it as; "Corporate Social Responsibility is a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders." (UNIDO, n.a). The discussion continues whether to stop using the concept and what to use instead. CSR has historically been attached to voluntary initiatives. This has been seen as a failure because it has not been able to measure the company's accountability. Other concepts have been used in an attempt to create new legally binding requirements. Corporate accountability is one of these concepts, which focuses on holding companies accountable for the harm they can cause, rather than on positive initiatives the company can create. For this thesis, CSR is the concept used, because of the width that includes operations connected to legislation and ambitions besides rules (Ramasastry, 2015).

Multinational enterprises (MNE) have expanded around the globe and have global markets for their products and services, which makes these parties important for the economy. It is not unusual that companies need to collaborate with other companies, such as suppliers, in order to complete their value chain. When such collaboration happens, different product networks exist, either on a local or global level. Within these networks, cooperation often happens at different geographic locations. Choosing the right partners to include in your production network can be difficult, and therefore the work of CSR policies is important. Companies need to make sure that the businesses they include have the same values and visions since they will represent a part of the value chain of the company. Through these CSR policies, companies can demand the partners, for example subcontractors, to have fair working wages for the staff or affect the manufacturing process to limit emissions (Dicken 2015).

1.2 Problem discussion

Companies have during the last decades transformed in order to adapt themselves to the global economy. This transformation has had a great impact on how multinational corporations act in an international arena. This increased international presence has given companies insight into geographical benefits and an opportunity to establish global production networks (Dicken, 2015). As companies have spread their operations globally during the last decades, the importance of CSR has increased. Human activities such as companies' operations and customer consumption are producing greenhouse gas emissions at a record high and there are no signs of the curve dropping (UN, 2019). Awareness about the issues has led companies to form and implement CSR policies in their operations.

The European Commission has during the spring of 2021 presented several actions for companies to achieve, with the aim of Europe becoming climate neutral by 2050. These actions are made with the purpose of companies improving their sustainability work and increasing investments in sustainable businesses. One of these initiatives is to make the businesses information more transparent, by improving the sustainability reports. This will not only include more information about environmental effects, societal responsibility but also information about companies' global supply chain. Therefore, companies need a deeper understanding of the forming and implementation of CSR policies in the supply chain (European Commission, 2021).

This knowledge is vital when later on working with forming and implementing CSR policies, so they can be used in an optimal way. Social gaps in the world as well as the urgent climate changes are reasons why companies need efficient working CSR policies in their supply chain. This can also benefit the companies in relation not only to their suppliers but also to their customers (Hohnen, 2007). Research conducted to investigate the forming and implementation of CSR policies in multinational corporations today shows that even though companies are transnational regarding their organizational structure, there is a lack of integration of the local issues when forming and implementing the CSR policies (Bondy & Starkey, 2014). Previously established research such as Russo Spena & Chiara (2012) focuses on the implementation and integration of CSR in the supply chain and raises common problems with the subject. Limited research is conducted with a focus on what specific aspects companies need to consider when forming and implementing CSR policies in the supply chain. This study is intended to fill the gap in research as well as emphasize for business in their future forming and implementation of CSR.

The CSR policies are explicitly conducted by the issues identified by the headquarter and the local issues are not taken into consideration, which leads to various problems when implementing the policies at the local level. Today many companies strive to work according to the transnational internationalization approach, which is characterized by having the core activities centralized and other activities decentralized. However, research shows that even though companies use an integrated strategy when working with CSR, the outcome is the same as when using the global approach, which is characterized by standardization and global efficiency. The lack of inclusion of the local perspective, in both forming and implementing the CSR policy, is the common denominator that makes the result identical and is what leads to some of the problems that exist today when working with CSR (Bondy & Starkey, 2014; Barlett & Beamish, 2018). For companies to achieve their ambitious CSR missions, efficient and functioning policies are crucial, and to be able to achieve successful policies a deeper understanding of what factors affect the process is vital.

1.3 Purpose

The aim of this research is to understand how multinational corporations are forming and implementing CSR policies within their supply chain. To examine what factors are taken into consideration and who's included when first developing and then implemented. Then to see what effect this has on the policies performance. The thesis will bring value for multinational corporations to see how to form and implement CSR policies for their suppliers and subsidiaries in the supply chain in the most efficient way.

1.4 Research question

What factors affect the forming and implementation of multinational enterprises' CSR policies in their supply chain?

1.5 Delimitations

This thesis will have its basis on the 6 chosen multiple case studies with companies from different sectors and industries, to reach a broader and more nuanced conclusion. The companies chosen are classified as multinational enterprise and have a global supply chain, with operations in Sweden. Two experts in the subject of CSR policies have been interviewed, for a deeper understanding of the field.

1.6 Outline

1	INTRODUCTION	The introductory chapter will present relevant background information for the thesis continued work. A problem discussion will be introduced to generate curiosity for the chosen subject. The thesis' research question alongside the purpose will be presented. Delimitations are considered, to proceed with the study in a relevant approach.
2	THEORETICAL FRAMEWORK	To be able to answer the chosen research question, specific theories are chosen. Fragmentation, supply chains and transnational firms will be discussed, to create a basis of knowledge about the complexity of CSR policies in a global supply chain. Lastly, two theoretical frameworks and model are presented to debate about the forming and implementation of CSR policies.
3	METHODOLOGY	This chapter of the thesis will present the methodological framework chosen. The chosen approaches will be presented to explain how to conduct the study and answer the research question. The data collection strategies will be described, as well as the quality of the study.
4	EMPIRICAL DATA	The empirical data will present the six case studies of the thesis, gathered from the primary sources. The case studies will follow the same structure: introduction about the company, organizational structure, their sustainability visions and strategies, supply chain and CSR and their process of forming and implementing CSR policies in the supply chain. One of the companies and the respondent have experience of working as a supplier, and therefore an additional paragraph about how CSR policies are present in their assignments are presented. Closing the chapter is information about third-party organizations and governmental agencies.
5	ANALYSIS	The analysis will follow the same structure as the presented implementation framework model, where the internal CSR work will begin the chapter as a basis before initiating the CSR policies towards the supply chain. Following is a section of forming the policies with two headlines affecting the formation. Lastly, the implementation is analyzed, where three headlines were found to structure the implementational process. Before closing the analysis chapter, a summary is presented to sum up the analysis key findings, as well as the limitations of the study is described.
6	CONCLUSION	The conclusion will undertake a further discussion of the five factors found from the analysis which completes the answer to the research question. After the five factors are summarized, implications of practice and suggestions for future research are discussed.

Figure 1: *Outline*

2. Theory Framework

This chapter consists of the chosen theoretical framework and models. Most scientific articles are focused on either the supplier chain or the self-owned units only. This thesis is aimed towards multinational enterprises' supply chain which contains suppliers and subsidiaries, which is why the specific theories are chosen.

2.1 Supply chain

The system of a supply chain is every activity in the value chain of a product or service. The activities happen in a network and can be everything from extracting raw materials to assembling the product itself. Since the supply chain can differ depending on the business, companies need to have insight and impact on their supply chain. One of the key aspects of globalization in the supply chain is that it can contribute to lower cost, which affects the profit margin, which in turn can improve the financial position. A critical step for each business is to plan the supply chain in a strategic way to optimize its operation. Some other common benefits that multinational enterprises take part in are better efficiency, higher speed and increased productivity (O'Brien & Williams, 2016).

The supply chain network connects manufacturers, suppliers, distributors and eventually it reaches the global markets and the customers. Bowery & Clements (2019) highlight the importance for companies to have integrated relationships because such collaboration leads to effectiveness. The companies can use the economies of scale and take advantage of the specialization that suppliers and subcontractors possess. Further, Bowery & Clements (2019) states that the developed relationships between companies and their suppliers often are long term, and the success depends much on trust between each other as well as sharing the same visions. Although, the customer-supplier relationship can be difficult regarding power, hierarchy and integration. The smaller party is often the one that is less beneficial and powerful in the relationship, in this thesis it concerns the supplier companies. Being less beneficial often means being more dependent in the relationship. For this reason, it is shown that suppliers often need several clients and that not being completely adjustable brings benefits in the long run (Lind, 2004; Mudambi, Schruender & Mongar, 2004).

2.2 Fragmentation

Fragmentation is an action that is very common in the globalized economy. A firm can break up its operations and its value chain into different components and locate these in countries and cities most beneficial for the company. The concept of fragmentation has increased as a result of globalization, and factors such as lowering trade barriers, effortless communication, and advanced technologies have had a great impact. The concept of fragmentation is feasible when the cost of coordinating the components is lower than having all components in one location (Hasegawa & Noronha, 2019).

Fragmentation carries several risks that the company has to balance with the benefits. The company can gain productivity and flexibility. The biggest risk is the lack of insight and control it implies. The company cannot control the exact steps, the staff, the subcontractors, etc., which might have a negative effect on the quality and the reputation of the company. These consequences also make the implementation of policies more complex than having closer located sections (Arnold, 2019).

2.3 The transnational firm

Throughout the last three decades, multinational enterprises have gradually developed in terms of their organizational form and management thinking in order to better operate globally. The development implies that the strategic approaches that the MNEs adopt vary and these variations can be categorized into four different typologies called the international firm, the multi-domestic firm, the global firm, and the transnational firm. Today there is a strive towards becoming a transnational firm and this development stems from not only the need to be responsive to local markets but also political needs and to develop competitive efficiency on a global level. Therefore, the earlier types of corporations, such as the global firm with centralized activities and resources in the parent company and the multi-domestic firm with its decentralized and self-sufficient subsidiaries, are not the most appropriate ways to organize MNEs anymore. Instead, the transnational firm uses an integrated and independent network in which efficiency and flexibility can be obtained by centralizing core competencies and decentralizing other activities and resources (Bartlett & Beamish 2018).

2.4 CSR internationalization strategies

In research conducted by Bondy & Starkey (2014), the incorporation of local issues and foreign cultures in CSR policies were investigated in 37 multinational corporations. Research showed that even though many firms today are transnational with operations and integrated networks worldwide, the corporations do not apply the same concept when working with corporate social responsibility. It was found that when it comes to operations regarding CSR in transnational firms, they act more similar to a global firm, with highly universal and standardized policies formed by the headquarter that either knowingly or unknowingly excludes the local needs and cultures. Thus, there is a disconnection from the issues that may arise locally in the host country in which the MNEs are operating (Bondy & Starkey, 2014).

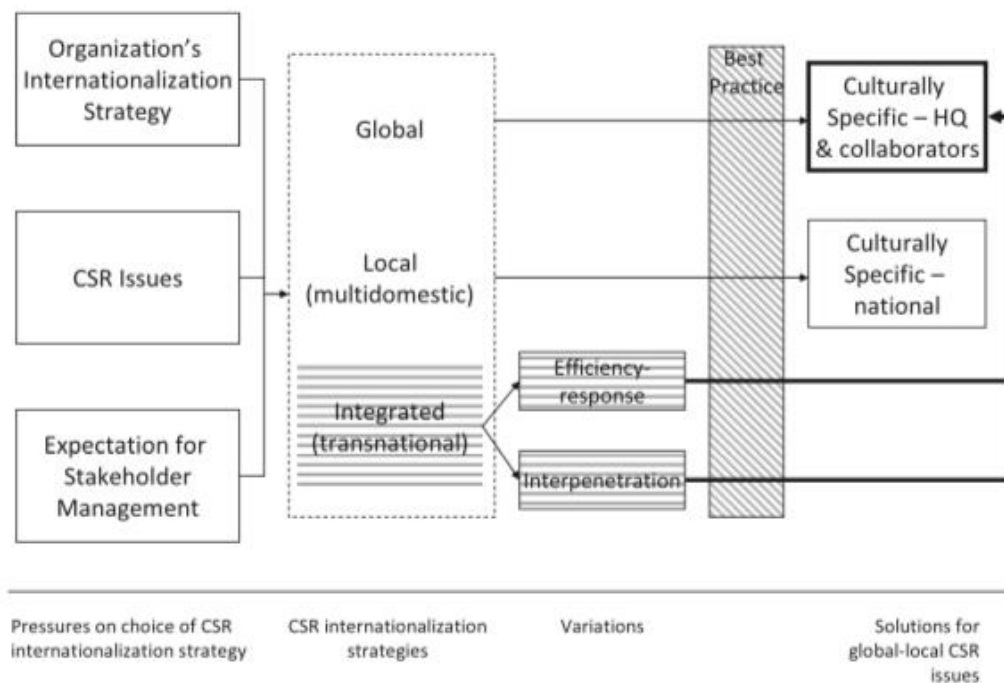


Figure 2: Adapted relationship between International Management and CSR based on outcomes for CSR (Bondy & Starkey, 2014, p. 18).

Furthermore, the research resulted in a revised version of a model mentioned in the study that incorporated both a conceptual model by Husted and Allen (2006) and the literature regarding CSR and internationalization strategies. When implementing CSR policies, the research shows that the three types of organizational strategies, multi-domestic, global, and integrated strategies, were used. The majority of companies used an integrated strategy, where the policies were formed by the headquarters and adapted locally, which represents the concept of efficiency-responsiveness. The revised model, however, shows that using integrated strategies does not lead to culturally tailored or blended solutions for CSR issues. Instead, it leads to the outcome as if they are using a global internationalization strategy with universal solutions.

The research shows that companies using the integrated strategy put emphasis on the importance of local issues, but ignore these issues when forming their CSR policies, intentionally or unintentionally. This creates an imbalance in the power structure since the policies that are being formed by the headquarters to a large extent excludes the host country's national culture. Even though these policies could be adapted locally in the implementation phase, the exclusion supports the ideals of the home country of what policy should include (Bondy & Starkey, 2014).

2.5 CSR implementation framework

For a company, the ability to succeed with goals and visions of CSR policies depends heavily on the implementation process. It is important to consider several aspects in the implementation process, such as learning, knowledge sharing, together with both internal and external collaborations. Oelze et al. (2014) highlights the importance of including the stakeholders in the development process and states that these stakeholders are a driving force in continued CSR work. Stakeholders such as suppliers and Non-Governmental Organizations (NGOs) have a significant role since these parties possess invaluable information. Scholars Russo Spena & Chiara (2012) agrees and further claims that developing and implementing CSR policies and strategies happens most efficiently when companies consult their stakeholder, suppliers and other parties in their close sphere. Their suggestions should be considered when a decision is made (Russo Spena & Chiara, 2012). Oelze et al. (2014) further emphasize that internal collaboration is necessary for an enterprise's success.

Internal collaboration can happen between departments, who need to have the same vision and goals, as well as a continued communication to avoid counteracting each other. A better understanding of each other's expertise and skills will improve the ability of the firm to manage CSR related issues (Oelze et al. 2014).

Hohnen (2007) agrees with previously mentioned scholars and emphasizes the importance of inclusion of all stakeholders, from the board of directors to the workers in the frontline, and of course their supply chain partners. Including these important individuals creates motivation and a feeling of ownership and pride about their work. Hohnen (2007) has developed a model for the integration and implementation of CSR work covering economic, social and environmental decision making throughout a firm. The framework has four broad steps the company should follow when implementing CSR in companies' activities; plan, do, check and improve. The framework is aimed to help all parties concerned with the business' activities to evaluate the company's effect on society, as well as the benefits and difficulties connected to these initiatives. All multinational enterprises have their own specific characteristics and abilities, not only do the characteristics of the companies affect the strategies, but also on to what extent you have worked with CSR earlier and the level of the company's ambition. The model builds on existing CSR related experience within the company, together with knowledge and expertise in other fields that can be useful. An important factor for the implementation being successful is the company's workers and suppliers have to receive the background and motives of the initiative, and why they are relevant in this initiative as well as how this changes their current work (Hohnen, 2007).

Implementation framework






When? (Conceptual phase)	What? (Task delineation)	How? (Checkpoints on the journey)
Plan 	1. Conduct a CSR assessment	<ul style="list-style-type: none"> Assemble a CSR leadership team; Develop a working definition of CSR; Identify legal requirements; Review corporate documents, processes and activities, and internal capacity; and Identify and engage key stakeholders.
	2. Develop a CSR strategy	<ul style="list-style-type: none"> Build support with CEO, senior management and employees; Research what others are doing, and assess the value of recognised CSR instruments; Prepare a matrix of proposed CSR actions; Develop ideas for proceeding and the business case for them; and Decide on direction, approach, boundaries and focus areas.
Do 	3. Develop CSR commitments	<ul style="list-style-type: none"> Do a scan of CSR commitments; Hold discussions with major stakeholders; Create a working group to develop the commitments; Prepare a preliminary draft; and Consult with affected stakeholders.
	4. Implement CSR commitments	<ul style="list-style-type: none"> Develop an integrated CSR decision-making structure; Prepare and implement a CSR business plan; Set measurable targets and identify performance measures; Engage employees and others to whom CSR commitments apply; Design and conduct CSR training; Establish mechanisms for addressing problematic behaviour; Create internal and external communications plans; and Make commitments public.
Check 	5. Assure and report on progress	<ul style="list-style-type: none"> Measure and assure performance; Engage stakeholders; and Report on performance, internally and externally.
Improve 	6. Evaluate and improve	<ul style="list-style-type: none"> Evaluate performance; Identify opportunities for improvement; and Engage stakeholders.
Cross-check: One cycle completed 		Return to plan and start the next cycle.

Figure 3: *Corporate Social Responsibility – An Implementation Guide for Businesses* (Hohnen, 2007, p.19).

2.4 Theoretical discussion

To be able to analyze the gathered empirical data and reach an answer to the research question, the theoretical framework is chosen. By creating an understanding of companies' fragmented nature, its supply chains and the complex relationship between buyers and suppliers, the theoretical framework will help the analysis to understand the underlying motives of the collaboration and how it affects the forming and implementation of CSR policies. Bondy & Starkey's (2014) research will be used by examining the case studies' internationalization strategies connected to CSR policies and their supply chains. To see how their strategies are affecting the factors of the development and implementation of the policies.

The sources used to create a framework of CSR implementation are used by having a broad and general knowledge about the difficulties of implementing CSR initiatives in a global supply chain. Several aspects are chosen to examine the thesis' MNEs, to see how these relate to implementing CSR policies in a supply chain. Hohnen (2007) has created a simple model for CSR initiatives, which is created with knowledge from practically working with the subject. This thesis is focused on the forming and implementation of the policies, so the "plan" step will not be analyzed further. The "plan" stage of the process is focused on establishing a solid ground before initiating further commitments. This step is important in the CSR policy process as a background but will not be analyzed. The remaining parts of the model will be the structure that the analysis will follow.

3. Methodology

In the methodology chapter, the thesis' research approach and research design are presented. Afterwards, the method of data collection is explained, where primary and secondary data are collected. The primary data is gathered through interviews, where the selection of the respondents is presented. Lastly, the ethical aspects that the thesis has been formed according to.

3.1 Research approach

The research approach is described by Bryman, Bell & Harley (2019) as the relationship between theory and practice. The connection of these two can be divided into two different kinds of research approaches; deductive research and inductive research. A deductive research approach is characterized by the initial theoretical framework and research having a prominent role. The theories are important as it is a starting- and ending point in the approach. When reading published academic literature, suitable theories can be found and with the theories, an appropriate strategy can be designed.

The research approach chosen in this thesis is the deductive approach since the theoretical framework has been the basis for the empirical research. The authors of this thesis found suitable theories and the design of the interview questions was created from the perspective of these theories. When doing so, it is possible to receive more relevant data. The data from qualitative studies are often more profound than quantitative, because of the possibility to evolve and deepen the arguments (Bryman, Bell & Harley, 2019). The observation made in the interviews was compiled and the collected data about companies CSR work could be applied back onto the theories, to be analyzed and conclusions could be made.

3.1.1 Qualitative approach

Qualitative and quantitative approaches are two different ways to collect the data needed to answer the research question. This thesis has used the qualitative approach. A qualitative approach means collecting data in a non-numerical format, this can be collected through interviews, documents or other observations. A study with a qualitative approach to collect data often results in a more in-depth knowledge and understanding of the chosen topic to research on.

This subject demand detailed and well-developed answers to the questions, which is why the qualitative approach is more suitable (Patel & Davidsson, 2011; Bryman, Bell & Harley, 2019).

A qualitative study that aims to deepen knowledge in a specific subject and can be used to explain actual situations through theories and models. As the aim of the thesis is to examine what factors affect multinational enterprises' forming and implementation of CSR policies for suppliers and subsidiaries in their supply chain and investigate how it affects the outcome, a qualitative approach is the best fit. This choice was natural due to the research question needing comprehensive information from selected individuals with experience in the field with different perspectives and views. When discussing CSR policies in the supply chain, several abstract factors differ from case to case. If a quantitative research approach was used, the conclusion would result in a more shallow answer (Patel & Davidsson, 2011; Bryman, Bell & Harley, 2019).

3.2 Research design

David & Sutton (2016) explains that the research design possesses the purpose of building the framework for the study. The research design in this thesis is a multiple-case study design. A multiple-case study design will allow researchers and readers to receive a detailed and in-depth understanding of the specific cases. It will also have elements of a cross-sectional design since it can contribute to a better comparison and facilitate identifying patterns between the cases (David & Sutton, 2016; Bryman, Bell & Harley, 2019). In this study, the individual interviews will represent the specific case, and the elements of cross-sectional design be applied in the comparison of the cases. The specific cases were chosen because of the company's multinational characteristics, such as integrated and independent networks, which often are quite complex. The interviewed individual needed to have insight into this network and the value chain, to have suitable knowledge for this report.

To be able to analyze the collected data, the data needs to be coded. Coding is the process of identifying relationships and connections in the data, to analyze it in a structured way. Open coding was the primary concept of coding in this study. In open coding, the transcribed data gets fragmented down into categories to facilitate a comparison. This was done in the transcribing process, where the interviews were carefully written down. The authors of this thesis later read through the transcribed interviews several times in order to find similar expressions or thoughts from the respondents.

All of the respondents were asked the same questions, which enabled the authors to categorize the answers. The categorization laid the foundation of the design of the empirical data. Finally, the categorized answers were compared, and different patterns and similarities were identified. These laid the foundation for the comparative analysis (Chun Tie, Birks & Francis, 2019; Bryman, Bell & Harley, 2019).

3.3 Data collection

The thesis' data has been collected through secondary and primary research. The writing process began with literature research, to create a basis of knowledge. This was made by gathering information about CSR, supply chains and global production networks. Different companies function in different ways, and so do their operations. Every companies' supply chain is structured in different ways, and they have different ways of defining CSR. Therefore, a foundation of objective knowledge in the fields is useful. Before the scheduled interviews information about the different companies was used, through secondary sources such as their official websites, annual reports and written articles. This to improve the accuracy of the questionnaires (Bryman, Bell & Harley, 2019).

3.3.1 Primary data

When using a qualitative research method, gathering information from primary sources is useful, the study becomes grounded. Then a direct conversation between the authors and the individuals with experience in the researched field occurs, which is helpful when analyzing and recommending actions (Bryman, Bell & Harley, 2019). The interviewed individuals were chosen because they are in contact with CSR policies in different ways, and in that way contributes to the width and depth of the thesis. The individuals are all active in multinational organizations with global production networks.

3.3.2 Interview structure

The interviews conducted during the thesis were all following a semi-structured approach. A semi-structured interview is characterized by having the main questions decided and asking follow-up questions depending on the answers of the main questions. This makes the result more flexible and unique, and a more in-depth understanding of interesting subjects mentioned during the interview. The semi-structured interview method uses a questionnaire as main questions decided before the interviews (Bryman, Bell & Harley, 2019).

Since the respondents are working with CSR policies in different ways, the questions were formed broad, to not exclude any information and experiences. For individuals with experience working as a supplier in customer assignments, the questionnaires were formed differently with an added part about these experiences.

Due to the current Covid-19 pandemic, the interviews were conducted digitally through Zoom and Microsoft Teams. The scheduled time for each interview was 60 minutes, including the presentation of the participants and the thesis's purpose. The interviews were structured with an aim to give the interviewees room to think about their answers, to increase the quality of the data. The interviews were made individually, and not with several people from the same company at once, to prevent the feeling of pressure from multiple individuals. Before the interviews, it was chosen to have all respondents anonymous in the thesis, in order to receive more honest answers, because some questions could lead to challenging discussions. During the interview, one of the authors was responsible for asking the main questions from the questionnaire, and the other was taking notes. Both were asking follow-up questions. The sound during the interviews was recorded, with everyone's approval, and based on the recording and the notes, all interviews were transcribed.

During all interviews, a concept called the interviewer effect can occur (Jacobsen, 2002). If digital interviews prevent or enhance the effect is not clear, but all interviews have been believed successful without technical difficulty and with direct communication more profound discussions. When not sitting in the same room and behind the computer, can prevent the interviewer effect. The disadvantage of digital interviews is that they can be believed as less serious.

3.3.3 Secondary data

Secondary data was used together with the gathered primary data. It was a way to compare and confirm the primary data needed in the thesis (Bryman, Bell & Harley, 2019). The secondary data used was literature, scientific articles and websites. The literature used have been in digital and physical form and have been used to gather information about the methodology and theoretical framework. The scientific articles used were found through the Gothenburg University's library or Google Scholar, primarily to deepen the background information and the theoretical framework. Apart from literature and scientific articles, secondary sources from websites have been used.

Primarily the companies' official websites and annual reports, but also other information about the subject that is useful. Information about the different industries and information about sustainability from the United Nations and the European Commission has helped the thesis to reach a nuanced conclusion.

3.4 Selection of respondents

The respondents in this thesis have been chosen by an appropriate selection. Denscombe (2014) describes the appropriate selection as a selection based on experience and knowledge as the respondents possess within the research area. The respondents are hand-picked by their relevant attributes and expertise within the subject (Denscombe, 2014). Another aspect that was weighed in was the factors of work position and age. The experience, social background and work role can affect the quality of the interview. These aspects need to be considered, in order to get a wide selection of respondents and a wider understanding of the research subject (Patel & Davidsson, 2011). A possibility arises within one of the companies, where interviews with other employees were set up. This is called the snowball effect, and this selection is built on respondents' forwarding recommendation and contacts to new possible respondents. This selection is often described as a facilitating way to create contact and includes relevant persons in the study (Denscombe, 2014). By interviewing respondents with different work positions and expertise, a deeper understanding can be achieved.

Since the thesis is focused on multinational companies and their supply chain, the appropriate selection in this study resulted in a search for people who are hired at a multinational enterprise and mainly worked actively with CSR. Employees involved in the firm's CSR have great competence and knowledge within the subject. To broaden and nuance the understanding of the subject, respondents from other parts of the companies were also relevant to interview. One supplier was interviewed to give their perspective of how the CSR work is active in other parts of the business. Two people who work within sales were also chosen. With a broader mix of respondents, more information about CSR work was received. With this information, it could be investigated if the CSR work permeated the business and other parts of the organizations, or if it mostly was prioritized in the CSR departments. Companies in different industries were chosen, to try to find similarities and differences, as well as identifying potential patterns.

Besides respondents who work at multinational companies, two experts within the business area of CSR have been interviewed. Their information gave important insights and information for the study, as well as highlighted important criticism.

The interviewed respondents are anonymized, to protect the individuals as well as maintaining high quality in the answers. Therefore, their exact work position within a company is not mentioned. Two companies chose to be completely anonymous and are therefore assigned a fictitious name - Techmotive and Roadly. Respondent A-H are the representatives of the chosen case studies, while Respondent I and J are the experts' interviews. A table of all the interviews conducted during the thesis is listed in the figure.

Respondent	Position Within	Company
A	CSR	Swedol
B	CSR	CGI
C	Project Management	“Techmotive”
D	Sales	Advantech
E	Sales	Advantech
F	HR	Advantech
G	CSR	Volvo Cars
H	CSR	“Roadly”
I	CSR	CSR Sweden
J	National Coordinator, Policy Analyst & Researcher within CSR	-

Figure 4: Table of the conducted interviews and respondents.

3.5 Research quality

Research quality has an important role in a study. The main purpose is to transparently enlighten the way that truthfully research has been deducted, as well as how validity and reliability have been achieved. Further, the process of choosing respondents and the protection of their anonymity is explained.

3.5.1 Reliability

Reliability is the concern with trustworthiness in the measurements and if the research would react to temporary or random events. If the same research would be conducted two times, with the same prerequisites, the result of the collected data should be the same.

In qualitative research, it is important to receive results with dependability, which often have a close connection to stability and transparency (Bryman, Bell & Harley, 2019). Regarding the secondary sources, there always exists a risk for them to change over time and not be consistent. If such things happen, it possibly could affect the reliability (Patel & Davidsson, 2011). For the reliability to be ensured in this report, the transparency of the primary and secondary data has been highly prioritized. The secondary data have been chosen from trustworthy sources and reliable authors, to ensure reliability. As described before, the interviews followed a semi-structured approach, with the interviews having the same design and questions. The questions were broad so no information or experience would be excluded. The questions were sent to the respondents before the interview, which opened up a possibility for the respondents to prepare themselves and hopefully give better and well thought out answers. All of the interviews were recorded and transcribed before the data was conducted in the empirical data.

3.5.2 Validity

Validity can be described as the accuracy of measures and is a crucial part of a study. It investigates the possibility for the research to be generalized as well as the certainty of claims that are made. Some words that are closely related to validity are credibility and transferability. In a study, the validity can be ensured with triangulation, which is a concept of investigating things in different ways or from a different point of view (Patel & Davidsson, 2011). In this study, triangulation has been used in different sources. Sources with different focus and context, but still related to the research, have been used which has created a broader understanding (Bryman, Bell & Harley, 2019). The information has been gathered from the company's websites, critical standpoints sources and the interviews. The broadened understanding made it possible to go deeper into the analysis of the study and get a conclusion with a qualitative depth. Since the study is focusing on different multinational companies within different branches, it will not be possible to draw generalizations of multinational business in specific branches and their behavior against their suppliers.

3.5.3 Ethical aspects

It is important to take the ethical aspect into consideration when conducting research. At any point in research, ethical issues can arise, and this creates a need for awareness to address the issues properly. When research is conducted, the protection of individuals can be found in four different main requirements.

These ethical aspects are; preventing deception, informed consent, privacy and the utilization requirement. The requirement of preventing deception means that the purpose of the study is presented and clarified for the respondents. This includes the approach of the interviews and reporting of the final result. Further, they must be informed of the condition of the participation. The participation is voluntary and if wanted, they can end their participation at any time, without consequences (Bryman, Bell & Harley, 2019). This leads to the informed consent requirement, which means that the respondents must consent to participate and know their right to withdraw the consent at any time. The given information shall be deleted or otherwise, removed as much as possible (Vetenskapsrådet, 2002).

The requirement of privacy focuses on the protection of the respondents. The information they share needs to be protected, so no insight exists for unauthorized access. The requirements also highlight the difficulty of sensitive information, since the publication of this thesis will be public. All respondents are anonymous to protect their privacy, and transcriptions of the interviews will be deleted after the finished report has been published (Bryman, Bell & Harley, 2019). The utilization requirement highlights the importance of the gathered information that can only be used in the specific research purpose and shall not be shared in any other researches or for commercial purposes (Vetenskapsrådet, 2002).

4. Empirical Data

In the chapter of the empirical data, the collected data from the interviews are presented together with critical information about third-party involvement. The companies interviewed will follow the same structure, besides Techmotive which includes a part about how CSR policies are present in their customer assignments.

4.1 Swedol

Respondent A is the interviewed respondent for Swedol. Swedol has since 1 April 2020 been a part of the Momentum Group, which is one of the leading resellers of industrial supplies and components, and services to end-users in the industrial and construction sector in the Nordics. Swedol and other concept brands have been gathered in a business area within Momentum Group, called Alligo. The merger happened shortly after the interview took place, and the respondent has described the process of Swedol as an independent company. Therefore, Swedol will be referred to as the brand Swedol, within the business area Alligo. Swedol has business areas such as tools and professional clothing and protection (Respondent A; Alligo Group, n.a).

4.1.1 Organizational structure

Swedol had a merger with the company TOOLS and these two companies are the business area Alligo. The organization structure in Alligo is an integrated Nordic organization, with Norway, Sweden and Finland as the three main markets. The three countries have their own sales organization, which is responsible for the concept brands. The sales organizations have central departments that support the business within fields like logistics, purchasing, sustainability and business development (Alligo Group, n.a)

4.1.2 Sustainability visions and strategies

Just as many other companies, the brand Swedol faces the challenge of defining exactly what CSR and sustainability are within their firm. Respondent A describes that they do not have internal CSR policies, but they work with sustainability and CSR related issues in their daily operation. For example, the environmental part, which has a big focus in Swedol. Much of their products are used in operation areas that often require high protection and high standard of quality, which means that Swedol's products need to pass certain tests and certificates.

Their clothes and tools need to be durable over a long period of time, so often when they find suppliers who can fulfill their high demands, they strive to create long-lasting relations with these suppliers. There also exists work with chemicals, which is a heavily regulated area both globally and nationally. Another part of their environmental sustainability is that Swedol has an ISO14001 certification, which is an environmental management system. In the social aspect, Swedol works actively with equality and to strengthen diversity. They carry out evaluations and follow-ups of their suppliers in countries with higher risk, which includes the work environment for the employees, as well as their sustainability work.

Most of the CSR and sustainability actions Swedol takes is due to the demands they have from their customers. When customers raise the importance of sustainability and raise their demands, Swedol needs to be able to meet these, in order to keep their position on the market against the competitors (Respondent A).

4.1.3 Supply chain and CSR

The brand Swedol does not own any part of their supply chain themselves. They sell products from their own brand and other brands. In their supply chain, they have suppliers in different geographic locations over the world. All suppliers need to follow the Code of Conduct, which is Swedol's biggest policy. When choosing a new supplier, Swedol prefers if the supplier has third party certifications, such as ISO14001 or ISO9001. They prefer factories that have third party reports or audits, to ensure that controls have been made and the factory has fulfilled the requirements. Swedol is a member of Amfori, which is a platform with information about the whole supply chain in different industries. Amfori can perform audits, write reports, offer education etc. For Swedol, the membership in Amfori is very important, since this gives them a better insight into the operations of their suppliers, all across the globe (Respondent A).

With their own suppliers, Respondent A describes that Swedol does checkups and particularly in the risk areas that they have identified at the supplier. This is made every two years, but if there is any deviation, the factories will have checkups each year instead. When a deviation is discovered, a plan of action needs to be created. With Amfori, the audits are made by persons who speak the local language and then Swedol can offer their suppliers education on-site in that geographic area. The education is often connected to the area of the discovered deviation. They later follow-up and see that actions have been made against the problem.

Since Swedol purchases other brands as well, the supply chain is in some cases quite complex. The external brands are responsible for their subcontractors and suppliers, but Swedol has to make sure that these brands have routines or implemented processes to work with sustainability. All suppliers, both Swedol's own and the other brand's suppliers, need to use a digital software to answer questions, which is a basis for a supplier self-assessment. The assessment ensures that all suppliers have systems in place, to be able to follow up their subcontractors and that they have done a proper risk assessment. Two of the most important factors in the risk assessment is how big and considerable the customer is for Swedol, and in what country they operate (Respondent A).

4.1.4 Forming and implementing of CSR policies in the supply chain

The supplier Code of Conduct is based on the international standards and norms that already exist, the United Nations (UN) Convention of Human Rights for example. These classic building blocks are all included in Swedol's supplier Code of Conduct and when these are updated, Swedol often updates its policy to match the international standard. Swedol also has a benefit of Amfori for guidance when creating the policy (Respondent A).

The supplier Code of Conduct is reviewed and approved every year. It is a centralized developed policy that is standardized. The same standard regarding human rights, employees' rights and local environmental legislation need to be followed. The policy always has to be approved by the board. Since the policy is standardized and universal, it functions the same in every country, but the follow-up work can differ. As stated before, the follow-up work is mainly based on the risk assessments. After the board has approved the policy, the policy is communicated to the suppliers, who have to sign and approve it. Since Swedol purchases many brands that have their own suppliers, they will receive the policy, but if they can assure that they follow an equivalent policy, then they do not need to sign Swedol's policy. According to Respondent A, the external partners might not be as transparent as Swedol would prefer.

When audits or reports are made, the external partners often anonymize the suppliers, which Swedol can agree to. The important aspect is that all external brands follow the same requirements in the Code of Conduct, whether it is their policy or Swedol's.

The ones responsible for the implementation of the CSR policies are the product managers. They are responsible for their specific suppliers, whether it is financial, social or environmental aspects. They are the ones who are responsible for the contract and therefore they get overall responsibility. In the end, it is up to every company and supplier to follow the policy, because everyone conducts their own business. But once you have signed the Code of Conduct, it is expected to be followed. Swedol internally has education activities to create a common understanding of the policy and its importance. The education is both regarding their internal and external policy. It is important that the product manager feels owner responsibility for the policy since they are the mainly outward contact against the suppliers (Respondent A).

The implementation process of the policy can vary, even if the policy itself is fixed. It is important for Swedol to have a dialogue with the suppliers so that they fully understand what is asked of them. If a deviation is noticed, the suppliers will be offered to attend education through Amfori in their local area. An action plan and a time frame will be created with a responsible person. Some deviations are easier to remedy than others. A serious deviation could be over-time labor for instance in China. The problem, in this case, is that some of the overtime labour can be voluntary. It is a difficult balance with such problems since it is voluntary, but still not legal. Then the suppliers break the Code of Conduct, but it is more difficult to find the cause of the problem and to correct it (Respondent A).

When implementing the policy, one of the most important aspects for Swedol is that the supplier understands the importance of the policy and create a common vision. It needs to be clear from the beginning in order to get the best possible results. This is something that always can be improved. Respondent A feels that there exists a difficult balance between purchasing and sustainability. The price can be ensured with tests of the quality etc. But sustainability is harder to measure. The social aspect is an example. How do you measure the well-being of the factory's employees in different parts of the world? It is important to have demands and to follow up in the best possible way and therefore ensuring that all parts included in the value chain are looked after. It is difficult and therefore the CSR work is important.

4.2 CGI

Respondent B is the interviewed respondent for CGI. CGI is one of the world's biggest service companies within IT and business services. While founded in 1976, the company now operates in more than 400 places in the world, works in over 20 industries and employs almost 4 000 people around the world. They have a different owner structure than most companies, 84 % of the members are shareholders. The biggest customer base CGI have in Sweden are public organizations, but they also work with the private sector. Their services range from cybersecurity, cloud services, consulting and different data analytics. They combine their software services with hardware in some customer assignments, these hardware solutions are bought in from different suppliers. During 2020, their revenue measured to \$12.16 billion worldwide (CGI, n.a; Respondent B).

4.2.1 Organizational structure

CGI is a Canadian company with its headquarter in Montréal, with operations and offices all around the globe. Every unit and business area are reporting to its specific country manager, who then reports to the headquarter in Canada. The monitoring and reporting are through different planned Key Performance Indicators, KPIs, where employees report their performance that is later on compiled and reported by the country manager. CGI has a clear framework on what the local units can make decisions about and what matters the headquarters should be involved in (Respondent B).

4.2.2 Sustainability visions and strategies

The definition of CSR at CGI is taking responsibility for how they affect their stakeholders, how their daily operations and their core business are affecting the surrounding world. The company affects the environment mainly through business travels, procurement of hardware, office activities and data center activities. They describe themselves as a process-driven company where the entire group is quality assured through ISO14001 and ISO9001. These environmental management systems are important regarding their daily operations, and it integrates more aspects than environmental, such as social initiatives. In their internal business planning, they set clear goals regarding sustainability connected to an employer's perspective, with examples such as equality, health, safety etc.

For some of these initiatives, they arrange mandatory education for the employees, one example where it is compulsory is regarding corruption (CGI, n.a; Respondent B).

CGI has ambitious sustainability missions, such as being a fossil-free operation by 2030. To reach these CSR connected goals and to integrate sustainability in the firm they have since 2020 created a global CSR Executive Committee. In this way, CGI hopes to set CSR related goals in strategic matters, in decision making and streamlined implementation. (CGI, n.a; Respondent B). CGI's core business, IT consultancy, does not necessarily have a negative effect on the environment and their surroundings, but CGI wants sustainability and CSR to permeate all their activities. Respondent B explains that regardless of your role in the business world, you cannot force or pressure something, it depends on the request. Therefore, CGI wants to take responsibility in their internal operations but also help customers through their IT solutions, which facilitates the clients continued work with innovative and sustainable business models, products and services.

4.2.3 Supply chain and CSR

CGI has several suppliers in their daily operations, in their supply chain towards the customers and for their offices. For their offices, the suppliers consist mostly of electricity, cleaning and rental spaces. The majority of their suppliers in their supply chain are other specialists in the field of IT, that they need in their customer assignments. These are other consultants and IT hardware that the client buys together with CGI's services (Respondent B).

When initiating a new collaboration with a supplier, they are using an independent third party, called EcoVadis, in order to examine their work with sustainability through several parameters in their operations. Respondent B explains that the information aggregates into a score, which creates the basis on which CGI then assesses before beginning the collaboration. Respondent B explains that they are not looking for a perfect candidate and that all companies have different strengths and weaknesses, but it is problematic if the CSR work of the supplier is non-existing.

All types of suppliers have to sign a CSR policy, a Code of Conduct, when working with CGI and some of these policies are updated annually. They do not work together with any external parties to make controls of the suppliers' work. Follow-up of the continued work is made by the department who purchased from the supplier. The specific department is responsible for the dialog with the supplier and ensuring that the CSR policy is followed.

For long-sightedness and larger collaborations, the purchasing department is supporting the specific department with a planned process to follow up with the suppliers. Suppliers who own the data centers that CGI are renting, CGI are carefully following up. In CGI's current work they are not involved in "how" their suppliers are working towards the policies, but "that" they are working with them. Respondent B explains that due to the type of operations they have and the sort of suppliers, the potential involvement would be on a small scale. For the suppliers where their policies are updated annually, CGI receives an update every year with information about their work and routines with sustainability.

4.2.4 Forming and implementing of CSR policies in the supply chain

CGI has one CSR policy that is effective in the entire group, and they have chosen to have a universal policy, so every unit knows how to put the policy in practice and so the way of working with it is the same. The one factor that creates adjustment in the policy is the different legislation in the current countries. For example, countries have different work environment issues, so for these questions, CGI has to create other supporting documents to the larger policy in place. These supporting documents are aimed for managers, so they more effectively can implement the policy (Respondent B).

The policy is formed centrally with their stakeholders in mind, which is foremost their employees, customers and owners. CGI is to a large portion employee-owned, 84 %. This policy is the basis of the strategic goals and guidelines that the group and the local units work towards in their daily operations. It creates an operational strategic question; what CSR related question the company needs to focus on and how to put it into practice. The group forms a strategic goal for the entire group to work towards, but the different business units also create specific strategic goals for their specific operation. Respondent B describes that the business units have different activities, customers and development of products and services so there is a need for adaptation. The goals that the group set up is universal that every business unit needs to work towards. One example is to prioritize how to recruit more equality- and diversity driven.

The CSR policy towards the suppliers is also universal, and as the internal policy, no unit is allowed to adjust it to their local needs, risk, culture or type of operation. The only factor that can generate a change in the policy is legislation.

The motive to why it is standardized is to have clarity in how to work with the policy and to ensure that all units are working the same regarding CSR. The suppliers do not receive any training as the internal units do. As mentioned earlier, Respondent B believes that CGI in the future might work more closely with the suppliers and involve themselves in “how” the suppliers are working with CSR and their policy.

4.3 Techmotive

Respondent C is the interviewed respondent for the anonymized company, “Techmotive”. Techmotive is a multinational enterprise with its headquarters in Europe, employs over 10 000 people worldwide and operates 55 production facilities. The company is globally leading in two specific areas in the automotive industry. They develop and produce hardware and software components for multiple parts of vehicles. The company is working closely with almost all automobile manufacturers in Europe, Asia, Africa and North- and South America – such as Volvo Cars, BMW, Toyota etc. (Techmotive Annual Report, 2020; Respondent C).

4.3.1 Organizational structure

Techmotive has three main owners, a board of directors and a CEO that is mainly responsible for running the company. The organization is structured with four Business Groups, that are divided into the largest geographical areas that Techmotive is active in: Europe, North America, Asia and SAMEA (South America, Middle East and Africa). In the Business Groups, there are departments that also function as a Business Group; economical, technical, quality etc. The Business Groups are responsible for the profitability of their specific market region, and they conduct their business within the groups' framework and have a Business Group Head that reports directly to the CEO (Techmotive Annual Report, 2020; Respondent C).

4.3.2 Sustainability visions and strategies

CSR as a concept is not something that Techmotive works with group-wide, only in their own production facilities. Safety and health in the production facilities is a big priority for the company because it is a heavy industry where severe accidents can occur. The rest of the group have worked more with social initiatives, such as donations and educational opportunities for people and organizations in less developed countries. In the last couple of years, Techmotive has experienced a stronger focus on economical sustainability.

To reduce costs, they have transformed into a more circular model in their facilities with a reduction of remaining material and increased recycling. This also has had a positive effect on their environmental processes (Respondent C).

Vision 2025 is an initiative and a goal that the company has that aims for more sustainable products and production processes. This big mission has four strategic targets, one focused on building an environmentally sustainable culture within the company. The second is focused on reducing waste in their processes and increasing the recycling capacities, which can be seen in their CSR initiatives in the production facilities. The third and fourth target is to reduce their emissions, as well as energy and water consumption. These goals and targets have not resulted in any policies for the employees to follow, except for the employees in production. Developing more sustainable products has been a goal for a long time, and they have evolved a way of creating recyclable products in one production facility only, without transport. This has been a focus area for the company for several years, because it creates a healthier workplace in the production, and improves the company's innovative abilities and employer branding (Techmotive website, n.a; Respondent C).

4.3.3 Supply chain and CSR

Techmotive owns all of its production facilities and produces materials, but some material they purchase from suppliers. In total, they operate with 1 250 suppliers and several thousand more indirect suppliers. 30 % of what they sell is made in Asia, which together with Europe and the US is the three largest areas regarding sales. The largest production facility is based in Poland, but due to increasing costs for wages in the country, the facility in the Czech Republic is growing rapidly (Respondent C).

All suppliers that are working with Techmotive have to sign and operate as specified by the Code of Conduct. The Code of Conducts for suppliers covers areas such as health and safety, environment, material compliance, business ethics and human and labor rights. The Code of Conduct is a universal and standardized policy that only adjusts according to legislation in specific fields and countries (Techmotive website, n.a; Respondent C). Respondent C explains that one area where there is a need for a more structured way of working with CSR, in the entire value chain.

Techmotive does not have a way of working nor insight into how their suppliers are working with suppliers in their processes. There are no policies or instructions for their direct suppliers on how to work with indirect suppliers from the purchasing department.

4.3.4 Forming and implementing of CSR policies in the supply chain

The supplier Code of Conduct consists of the same standards of integrity, sustainability and ethical conduct, as the internal CSR policy of Techmotive. It is formed with the group's internal policy as a basis and is as mentioned before standardized and universal. It is not adjusted to any other factor than legislation, with the motive that the product, in the end, should be the same no matter where in the world you purchase it. Techmotive is using a system called IMDS, international material data system, a specific system for materials in the automotive industry. Here the materials the suppliers are using are controlled (Respondent C).

For all of their owned production facilities, they are using an international quality assuring system, so they are being measured on the same parameters. Legislation is the one factor that possibly can affect the measuring and reporting of their performance. They are primarily reporting on quality aspects, and not CSR related aspects. Controls of their facilities are being made once a month, and these controls are being made by internal staff. For the rest of the workers, the policies are not present or aware of in their daily work. Subjects such as equality, religious freedom and safety are topics that the workers are receiving information about and rules about how to work with them (Respondent C).

4.3.5 CSR policies when working as a supplier

Techmotive is working closely with its customers and is the only supplier in their specific projects. They develop and deliver their products and they have the expertise needed in-house, so no other supplier's expertise is needed. The assignments are about two years long when working with a new car, while the correction project ranges from a month to a year (Respondent C).

During these customer projects, CSR policies of any kind are not present and before beginning a new project no policy or guidelines are received. CSR has during the last years grown bigger and its importance in assignments has grown, but slowly.

More customers have started requesting more sustainable material, and they have started talking about being more involved in their suppliers' supply chain and being adjuvant. Respondent C explains that this willingness to be more involved in the suppliers' supply chain is new and has not happened or been discussed in detail. Areas Respondent C believe the customers could be adjuvant to help with more sustainable sources of energy in less developed countries and finding more sustainable ways of transport.

Techmotive has for several years developed more sustainable products but finds several difficulties when selling these products to their customers. The main difficult factors are price, demands and performance. When developing sustainable materials and products, they will differ in function and performance. Techmotive has created a material that is 98 % recyclable which is all made in one facility. These materials can perform worse than the regular material in for example design function and the visual. But it performs better in aspects such as regulating heat, which can extend the driving range in electric cars for example. Techmotive as a supplier to large automotive manufacturers, finds difficulties when selling these sustainable products. This also connects to the second difficulty, demands. The purchasing company, car manufacturers, do not want the materials to differ in any way, neither in price nor functionality. Respondent C explains that they ask during assignments, what the sustainable materials are allowed to cost in price and quality, and the answer is that it cannot differ in any way. The third factor is the price, and in Techmotive's experience, a cheaper price is always prioritized before a more sustainable product. They have also experienced that the total cost for a sustainable product can be lower than the ordinary product, but the customers still buy the regular product. Because the customers' departments are working separately and work towards different missions. In their experience, the purchasing department is only looking at the product price and not the other costs that it includes, in form of transportation etc. In this case, the cost for the sustainable product was higher at first but the total cost was lower, and it is not bought. The lack of CSR policies and clear strategies in how to work more sustainably are present, and the company feels a need to include it more in their customer assignments.

4.4 Advantech

Respondents D, E & F are the interviewed respondents for Advantech. Advantech is a company that is listed on Taiwan's stock exchange list, with a market cap of \$9.7 billion.

The company is one of the leading businesses within machine automation, computing and intelligence systems. Their manufacturing is mainly concentrated in Taiwan and China. They produce their standard products, as well as special orders that are created for a specific customer's needs and requirements. Their business idea is to create a more intelligent world with more impact of technical solutions (Advantech, n.a).

4.4.1 Organizational structure

Advantech is a large worldwide company, with its headquarters, CEO and central board in Taiwan. It is described as a flat organization with strong family values. There are very few managers, one Europe manager and six regional managers within the European market. The European management team is reporting to the board in Taiwan. Their business is divided into four units; embedded, industrial, service and cloud. Next to these, they have central support functions; HR, finance, legal, assembly etc. All employees have a mandate to make decisions on their own, but when it reaches a certain higher amount it has to be approved by the area manager, the European manager for example (Respondent E, Respondent F).

4.4.2 Sustainability visions and strategies

Advantech reasons about CSR and sustainability as something that has to be integrated into the entire company. The goal is to aim for sustainability, social and environmental, which leads to a more profitable business. For example, Advantech has made big investments in their production facilities to streamline and measure their energy consumption. These large investments will pay back in the end due to better margins and a more effective and sustainable business, through technology (Respondent E). All of their CSR related initiatives have a foundation in what they call the Lita Tree, which is a vision about how to build a sustainable company. The Lita Tree has a Buddhistic approach to it, explains Respondent F.

4.4.3 Supply chain and CSR

Advantech has two production facilities, located in Taiwan and China. In these, they have assembly and warehouse, but purchases materials and components from suppliers.

Their research and development department have designed their products and their supply chain department strategizes on how much material and components to purchase to the production facilities. The supply chain is designed to reduce the number of products in the warehouse and to customize the products in an efficient way (Respondent D, Respondent E).

Before choosing a supplier, an evaluation is made, on the quality of the products, working environment and the social demands with no forced- or child labor. Advantech needs to ensure that their suppliers have the same ambition and can reach their level of quality, due to high demands from the customers. After passing the controls all suppliers have to agree to their terms and conditions in the Code of Conduct. The conditions in the policy are the minimum level of performance (Respondent D, Respondent F).

To ensure that their suppliers are following the CSR policy they are using self-assessment documents and audits of the suppliers. The self-assessment documents are up to 200 questions that they have to answer with evidence and other supporting documents. The audits of the suppliers are made by Advantech's employees, which are planned visits. The audits they are carrying out are also demands from their customers, to ensure that their supply chain is trustworthy and qualitative. Before Advantech is pursuing a new customer assignment, a third party is auditing them. When the customer is a larger corporation, they are also auditing the production facilities of Advantech through self-assessments and physical audits. In general, the company is having weekly meetings with customers at the production facilities in combination with the audits (Respondent D, Respondent E).

4.4.4 Forming and implementing of CSR policies in the supply chain

All of the policies are formed centrally and are universal but are adjusted by the purchasing department to the countries' specific legislation. The internal Code of Conduct has a European version as well, because the corporate one is based on a Taiwanese perspective. All employees and suppliers have to read and confirm the Code of Conduct on an annual basis. What issues and subjects the policy is addressing is also a centralized process, but with decentralized adjustments. The European part of the company is for example ahead in the development of reducing CO2 emissions, so parts in policies regarding these areas are adjusted. The CSR work and its policies, internally and externally, are initiated by one large owner and manager.

He initiated their work and created a department that is working with these questions on a central and global level. This department is forming the policies centrally from Taiwan with the group's sustainability vision as a basis. This is the department that created the Lita tree vision (Respondent D, Respondent E).

Combined with the updated confirmation of the policy, all workers receive an online education in their Code of Conduct. The courses inform on appropriate behavior towards colleagues, clients, suppliers and authorities. There are about 200 courses, some mandatory and some voluntary, most of the courses are in the field of IT and there is an ambition and plans in increasing the CSR related courses. After the policies are confirmed there is no continued work, except for the audits and assessments. The vision is that all employees should feel a responsibility that the policies are followed, even though one specific person from the headquarter is formally responsible (Respondent D, Respondent F).

4.5 Volvo Cars

Respondent G is the interviewed person for Volvo Cars. Volvo Cars was a part of Volvo Group until 1999 and were in 2010 bought by the Chinese company Geely Holding. They have been producing cars for almost 100 years and have been leading in innovations regarding safety. The group structure includes Volvo Cars, Zenseact, Care by Volvo and the mobility company M. They also have a considerable number of stakes in the strategic affiliates Polestar and Lynk & Co. The company has 2 300 local retailers in more than 100 countries, and almost employs 40 000 people all around the world (Respondent G).

4.5.1 Organizational structure

Volvo Car's board of directors has created four different committees, with varying responsibilities. Their responsibilities are mainly overseeing different parts of the company. In the daily operations, there are four areas that report directly to the CEO: The Commercial Operation, Industrial Operation, Product Creation and Corporate Functions. These areas focus on key aspects such as marketing, logistics, product development and sustainability etc. (Volvo Cars, 2019).

4.5.2 Sustainability visions and strategies

Volvo Cars have extensive goals and visions regarding sustainability, many of which are concentrated in the environmental part of sustainability. The safety in Volvo's Cars has always been a key aspect, and now, environmental sustainability is just as important (Respondent G). Two of their goals is to become climate neutral by 2040, as well as being a circular business by 2040. To be able to reach their long-term goals, Volvo Cars has set a CO2 target for 2025. Between 2018 and 2025, they shall have lowered the CO2 emissions during a car's life cycle by 40% per car. Another action is that by 2025, they want electric cars to be 50% of their sales and 50% hybrids. Volvo Cars also has set a sub-target to have climate-neutral manufacturing by 2025. In this process, the supply chain has a crucial role. The suppliers are encouraged to develop more sustainable materials as well as use 100% of renewable energy (Volvo Cars, 2019). Respondent G describes one of the biggest challenges with these goals is the extensive collection of data. It is needed to create KPI:s and then collect the data from them. The data needs to be gathered in a few years for the best possible data, and then it needs to be verified.

4.5.3 Supply chain and CSR

Volvo Cars own their factories where they assemble the cars at the end of the process. These factories are for example located in Sweden, Belgium, the US and China. All of the components come from suppliers which are located all over the world, many in Asia. The suppliers have their own subcontractors, which often are located in the local area of the specific factory (Respondent G).

When choosing a new supplier, the purchasers are the ones responsible. The most important aspects according to Respondent G are prices, quality and their sustainability work. Volvo Cars and other car manufacturing brands have come together and created an alliance called Drive Sustainability. Together the alliance created a platform and a tool called the Self-Assessment Questionnaire (SAQ). The SAQ focuses on environmental and social sustainability, supplier management and business conduct, and can be applicable for all parts of the supply chain in the automotive industry. The SAQ is used by the suppliers and they fill out forms with sustainability questions. The questions differ from child labor to environmental policies. They have to add documents that strengthen their answers, for example, if they have different certifications, and then a third-party auditor will verify the information.

For example, the supplier needs to have committed to renewable energy by 2025, which is in line with Volvo Car's goal (Respondent G).

Volvo Cars has a policy called Volvo Conduct for Business Partners. This is a global policy that applies to everyone. This is a comprehensive policy, and it is not adjusted regionally or locally. To assure that the conduct is followed, the suppliers need to add documents to strengthen their answers in the SAQ but are also ensured by audits. A third-party audit company visits the factories and follow-up the policy and its regulations. An audit is normally valid for 2 years. All new suppliers need to do an audit, while the old suppliers, some of who have worked with Volvo Cars for several years, are chosen on a risk-based system. A third-party called Responsible Business Alliance (RBA) has an online tool, where Volvo Cars can upload their suppliers and the tool created a risk-list. The risk list is based on country-specific risks. The suppliers can be defined as high, medium or low risk. The ones with high risk are prioritized in the audits. A supplier can have audits more often if there are a lot of problems in their factory or other similar problems (Respondent G).

4.5.4 Forming and implementing of CSR policies in the supply chain

The policy, Volvo Conduct for Business Partners, is created by the department of global sustainability, with targets for all units of the group. Sometimes, the purchasing department cooperates with the global sustainability department and contributes with targets and goals specifically for the suppliers. The policy is generally created centrally in the organization, in order to get ambitious and visionary goals. The owners are not directly involved in the creation of the policy, but their input is taken into consideration. When creating the policy, much focus is on predicting the future and the customers' future focus within sustainability. To get an indication of what to focus on, an external analysis of the surrounding world can be done. The focus of the customers and the surrounding world is the foremost driving force for the policy's content. Respondent G points out that Volvo Cars and their big organization, with a lot of resources, has had a positive development within sustainability during the recent years. The policy can, in some countries, demand more than the local laws, which sometimes can create smaller conflicts. In these cases, the policy might be reshaped to fit the local laws. Generally, the policy does not change, and the same demands shall be set globally.

Volvo Conduct for Business Partners is as stated before standardized. Every year, smaller parts and specific goals are updated. Afterwards, the changes and updates need to be communicated to the suppliers, and this happens through Volvo Cars' portal. Since the policy is part of a legal contract, the suppliers need to check that they can fulfill the demands and follow the policy. The implementation of the policies is standardized. Respondent G points out that suppliers in Europe generally have more understanding of sustainability, emissions etc. compared to suppliers in China, while the suppliers in China are more used to audits than the European suppliers. As customer's demands are rising, Volvo Cars constantly need to improve their sustainability and CSR work. If the supplier wants to keep being a part of Volvo Cars' supply chain, they need to adjust, otherwise, Volvo Cars will find replacements. Because in the end, Volvo Cars have higher business leverage than their suppliers, and the suppliers are therefore more dependent on Volvo Cars than they are on the specific supplier (Respondent G).

To help the suppliers adjust to the updates in the policy's, Volvo Cars creates dialogs both on their portal and in regular meetings. The suppliers can get invited to discuss the information and to make sure that they understand the demands. This collaboration is needed for a successful implementation. If a policy is not followed, the first step is collaboration to create a plan. The plan can include meetings with the chief of the supplier's factory. Often these discussions end in both parties agreeing and the collaboration continues. In the worst-case scenario, the collaboration ends (Respondent G).

Respondent G says that Volvo Cars is somewhat involved in their suppliers' work with CSR. They follow up on a lot of the demands, for example, the CO2 emissions. The suppliers report their results of the policy's, which later is compiled in Volvo Cars yearly sustainability report. To control that the policies are followed, Volvo Cars use both internal and external controls. If Volvo Cars have specific competence within their organization, they usually do the follow-up themselves at first. Most often they use third parties to do the controls, since this gives more credibility to the data and therefore on the result. The third-party audits can be both pre-registered and unannounced.

Respondent G believes that one of the most important factors when implementing policies is the top management within the suppliers. The management must be aware and willing to work with changes and sustainability. If the top management does not have the same mindset as Volvo Cars, it will almost be impossible to collaborate with them.

Top management is also important internally at Volvo Cars. Respondent G believes that it is needed to have a strong corporate culture, which often comes from top management. Security has always been one of Volvo Cars key functions, and everyone in Volvo Cars needs to know that sustainability is just as important now. If this permeates from top management down to the rest of the organization and exists in the corporate culture, everyone will eventually have the same vision and goals. When the purchasing department finds a supplier, sustainability should be more important than the price, because the price can always be negotiated and discussed. With a strong corporate culture, it should be easier for the purchasing department, and all other departments, to make the right choices.

4.6 Roadly

Respondent H is the interviewed respondent for the anonymized company, “Roadly”. Roadly is one of the world’s leading manufacturers of automotive, as well as operating within several other business areas. The headquarter is located in Sweden and they have several thousand employees in total. Roadly has production facilities in 18 different countries and active sales in almost 200 markets (Roadly website, 2021).

4.6.1 Organizational structure

The organizational structure in Roadly is built on three different divisions which are purchasing, technical development and operations. The departments are responsible for the development of the business and many other parts of the organization. Since these departments work closely together, they create much of the value chain. In the supply chain, purchasing is the one with the most power. They have the mandate to put demands on suppliers and have their own sustainability chief, whose biggest focus is the supply chain. They have control of what products are taken into the company and what is brought forward to the customers. Most of the decisions made in Roadly are taken from the aspects of the three departments (Respondent H).

4.6.2 Sustainability visions and strategies

Roadly has ambitious goals and sustainability visions. These are coordinated after big international frameworks such as The United Nations Agenda 2030 for sustainable development in the world.

Since Roadly operates in the automotive industry, many of its goals concern the environment. They have the ambition to reach net-zero emissions and be fossil-free by 2050. Respondent H describes that sustainable sustainability work in their eyes happens when the social, economic and environmental parts are integrated into their regular business. They call this process for shared value creation. The idea is that their core business can drive sustainable development.

A challenge that Roadly faces is that the approach against environmental and social development can differ when some parts in the organization have a more mature approach and long-term thinking than others. It is important to work with the same vision and approach so that the employees do not oppose each other, both in their short- and long-term actions. Roadly manages CSR activities outside their core business, which can take the form of sponsorship or similar engagement. These projects can include education, support of global vaccination programs and environmental work. It is supposed to build resilience in the community where Roadly conducts business. Since Roadly is a listed company, they are quite limited in the matter of investing money in sponsorship and likewise. They have many stakeholders whose interest needs to be taken into account (Respondent H).

4.6.3 Supply chain and CSR

Roadly's supply chain is a complex value chain, with many different suppliers, subcontractors and subsidiaries. They have outsourced many parts but kept the core business and key activities internally since the core business is where they have their big competence, scale and competitiveness. Products can be produced globally, and sales can happen in all markets. Many of the suppliers are in a close relationship with Roadly, since they create much of the value in the products. They can create components or parts of systems as well as contract manufacturing. Respondent H estimated that there are up to 1000 suppliers who are the most important ones.

Roadly has one Code of Conduct for suppliers, which Respondent H describes as detailed, more visually appealing and it raises a lot of sustainability agendas and questions. It includes minimum requirements and also ambition. The suppliers have to fulfill the minimum requirements but could strive for the ambition which could be the future standard. When choosing a new supplier, Roadly uses checklists that are based on their Code of Conduct.

The minimum standard is based on the UN's Declaration of Human Rights and other accepted sustainability instruments. Roadly has collaborated with other companies within the industry to create similar demands and therefore the standard. The Code of Conduct's minimum demands follows the industry standard. With many companies affiliated to the same initiative, the collaboration can easily improve the work with policy's to slowly raise the demands and force the suppliers to become a part of that change (Respondent H).

The suppliers' factories shall have good work environments and the employees should have fair salaries and working hours. To ensure that this is followed, audits are made in the factories. An audit usually takes one to two days to perform. A risk-based approach is used, where they look at what areas there are highest risks to find deviations. It could be because of regions, industry, limited legislation or processes. If it is not possible to perform an audit, for example, because of a pandemic, the suppliers can do a desktop screening, which is a self-assessment. In the assessment, the suppliers evaluate themselves and attach documents to strengthen their sustainability work. In regular cases, an audit can be scheduled, and the visit is a deeper control. They will examine that the demands of the Code of Conduct are followed. It is also possible to do an unannounced visit that is incident driven. This can happen if someone visits the suppliers and flags for strange things that need a checkup. It is also possible to use third-party auditors. It is more objective, and it also tests Roadly's processes and how well they perform the reviews themselves (Respondent H).

4.6.4 Forming and implementing of CSR policies in the supply chain

The policies that exist within Roadly are common for the entire group. They have an overall direction regarding what they want to achieve with these kinds of policies, with influences of the external demands, so they can create policies that fulfill the demands. They want policies that do not require updates too often, it shall be an overall and general document, while sub-policies can be updated more often. The board approves the group policy it is formed centrally. Regarding the environmental aspect, Respondent H describes that Roadly has a prioritizing list of things that have a great impact on their industry and that they want to develop further. Aspects that have a great focus in their industry are security, forced- and overtime labor. The policy should be a helping tool if the legislation or supervisory authority is inadequate in a country. In some places, the laws are stricter than the policy, and vice versa.

When implementing the policy after the approval, Roadly makes sure that all involved parts are aware of the new policy. Since it is a big organization with multiple policies, Respondent H stated that it might not be necessary for everyone to know every policy. It is better that the affected parties are aware and informed, and the rest can find the policy online. The suppliers who are involved in the process of direct material for the product receive the supply Code of Conduct as an appendix of their contract. Roadly offers online education which they call awareness training so that suppliers can be updated and reach sustainability information.

To report the results and follow-ups of the policy, the suppliers use a self-assessment checklist, where they can forward documentation that proves certain certificates or processes. Depending on the answers in the self-assessment, the suppliers get recommendations of actions to take. If Roadly would find any deviations at a supplier, the deviation remains “open” until the supplier can prove that actions against the deviation have been made and the problem is settled (Respondent H).

Respondent H highlights a problem with certifications, and that is that one can buy signed certificates. But most often, the certificate proves that somebody has been at the location and checks up on different parts of the CSR policy. The CSR questions must be degraded into manageable areas, so a standard is created. When the standard exists, it will be possible for external organizations or auditors to review and write reports. With too ambitious requirements, it would almost be impossible for third parties to follow up. The industry needs to develop at the same speed.

If a supplier is successful with sustainability, they can be rewarded with new and larger orders, becoming long term business partners with longer collaborations. They can also be attentive on supplier days, to show a role model and to raise motivation at the other suppliers. If they would not follow the policy, the first action taken is to have a dialogue. The goal of the discussion is to work out a solution or cooperation to solve the problem. If a supplier would refuse to change or cooperate, the partnership will eventually be canceled, since Roadly needs their suppliers to fulfill the demands, otherwise, they can find other ones who will. Roadly highlights that their purchasing department can see a close correlation between CSR or sustainability and quality in the industry's suppliers (Respondent H).

Some of the more important parts in implementing a policy is, according to Respondent H, to have a common agenda and vision. Partnership within the industry is often important. The collaboration created industry-wide standards which makes the development continue. The same goes for collaboration with authorities or companies in other industries. Together, new materials or processes can be created, which can be more sustainable and when developed enough, affect the price. The problem regarding price and sustainability in a purchasing process is that the existing processes have been developed over 100 years, which results in economies of scale. Newer, possibly more sustainable materials have a hard time competing with those prices due to the lack of economies of scale. But with close collaborations, partnership and common agendas, the development can continue forwards.

4.7 Third-party organizations and governmental agencies

Third-party organizations and auditors are often related to words such as objectivism, transparency and trustworthiness. It is described as a way to confirm that policies or processes are followed and that demands are fulfilled. There exist several global companies that operate within this area of expertise, and the industry is a multimillion-dollar industry. It is therefore important to be critical and even skeptical against the result (Respondent I; Respondent J).

There are cases where it has been discovered that third-party companies have reported inaccurate information. South China Morning Post has reported that it is common with bribes, fabricated documents and that the factories are arranged and well prepared before an audit. Since some factories only have audits once or twice per year, it is not very difficult to make sure that the audits are perfect. The result often ends up in different, official reports which the customers take part in. In their article, they have investigated the Chinese market, but this happens in other geographic places as well. The motive behind this is money. To bribe an auditor and receive a good score, will in the end mean new orders from customers and therefore the business makes more money. South China Morning Post mentions the third-party company Amfori and states that of 5000 factory audits made in China by Amfori's auditors, 90% either had counterfeit records or that the documentation was not transparent. Further, they describe cases where factories have been graded with "C" on the scale of A-F, where A is the best grade. It was stated that there existed no issues with inconsistent records or underpayment of wages. The grade "C" does not draw attention or suspicion, but it still is a pass.

When followed up, it turned out that there indeed existed problems with wage underpayment and incomplete timesheets (Yahoo News, 2021).

Many companies in the branch of audits face the same problem with bribes and false information. As stated before, it is a multimillion-dollar industry. It is hard for both companies and customers to know what kind of information that is trustworthy. Therefore, it is needed to be critical against reports, scoring and other measurements that are supposed to ensure CSR issues. Non-governmental organizations, NGOs, can start to play a bigger role in CSR measurements, as they are independent. They are non-profit organizations, not bound to a government, with a social, economic, or ecological enhancement mission. NGOs investigate and examine the operations of companies and other organizations and apply pressure on these to improve the activities, for the societal good (NGO source, n.d). Oelze et al. (2014) highlights that companies can collaborate with NGOs to a greater extent since the two parties work against common interests and goals. The collaboration can give companies valuable information in the process of developing policies to overcome CSR related issues (Oelze et al. 2014).

Another aspect to remember is that many enterprises around the world are required to establish a sustainability report. The conditions for which companies need to establish one can differ in different countries. When it is established, an accountant will sign off that the report had been created. The only demand is that the auditor shall sign off the report, but there is no demand for them to control the content and that the stated things are true (Bolagsverket, 2019). But this might be changing soon. The European Commission has proposed an act regarding the directive of non-financial reporting for business within the EU. The proposal wants to change the sustainability reporting that companies need to do. It focuses on the flows of information regarding sustainability and improved transparency. It will also facilitate the comparison for customers, investors and other stakeholders since it will create higher demands on the companies to report their sustainability information. It is estimated that around 50.000 companies in the European Union will have to follow the strengthened requirements, in comparison to the approximately 11.000 businesses who do it today (European Commission, 2021). Besides these higher demands, there exists an ongoing shift from responsibility against accountability within CSR. Most of the CSR work that companies have established have been voluntary and the extent of the responsibility is driven by engagement by stakeholders. Accountability, on the other hand, is a process that the United Nation is developing.

The accountability would be legal agreements and include obligations for the companies, regardless of the geographic operating area, that they must respect human rights. The shift would create more similar demands on companies, and their CSR initiatives would be much more equal and not depending on stakeholder's engagement (Respondent I; Respondent J; Ramasastry, 2015).

5. Analysis

The globalized economy has changed the way global production networks are structured, including supply chains. This international context has affected the way of forming and implementing CSR policies, it has created multiple dimensions to consider during the process. Because of companies' different nature, there is not one specific correct process, but thanks to several studies made, there are some factors to take into account when analyzing the phenomenon (Hohnen, 2007).

5.1 Internal CSR work

An important factor for companies is to have active CSR work within their organizational borders. Many companies have well-established CSR policies internally, while many are struggling with defining CSR and have not yet found the advantages of working with it. When the economic, social and environmental aspects are considered, the companies can make decisions that benefit both themselves and the development of the surrounding markets. Hohnen (2007) argues that having experience in earlier CSR work and having internal CSR policies, affect and strengthen CSR policies externally. It is an advantage in the implementation process because the company has more experience in implementing CSR in their own business. The knowledge of implementing CSR policies' efficiently, will according to Bowery & Clements (2019) lead to better competitiveness in the market.

Advantech, Volvo Cars and Roadly, all have established internal CSR policies. The same goes for CGI, but since they are a service company, their CSR policy differs from previously mentioned companies, since their supply chain differs a lot. The brand Swedol and Techmotive have CSR policies internally, but with some difficulties. For Swedol, the definition of CSR is not clear and both Swedol and Techmotive are having problems with employees not being aware that the policies exist and why these are important to work with. Techmotive who is a supplier and works with well-known companies in the automotive industry, does not feel any pressure from their customers regarding CSR related questions (Respondent C). This points out that there are flaws in the implementation process for CSR policies since these big brands often point out their sustainability work and extensive CSR policies. The failure can be related to the fact that all employees within Techmotive are not aware of the CSR policy that the company has, and therefore do not follow it.

Another reason can be that the big automotive businesses, which are Techmotive's customers, do not succeed in their internal work with CSR, which according to Hohnen (2007) would be a disadvantage when trying to implement external policies further in the supply chain. Techmotive witnesses that their ordering customers often choose the non-sustainable product alternative rather than the sustainable, because of the price. Such behavior is actively choosing against the customers own CSR policy and can be a result of different views of CSR in different departments, which creates the counteracts. Bowery & Clements (2019) highlights the importance of companies being united in their integration of policies, to avoid such counteract as well as being able to optimize their business.

5.2 Forming CSR policies

The forming stage of the process, or “developing” as Hohnen’s model defines it, is the first part of the “do” stage. The analysis is made from two main factors, the inclusion of stakeholder and centralized policies, which are two areas discussed by Hohnen (2007) and Bondy & Starkey (2014).

5.2.1 Inclusion of stakeholders

When developing a CSR policy, no matter what theoretical framework or what internationalization strategy you follow, including stakeholders, is highly valuable. The level of including key individuals differs, depending on the internationalization strategy the company has. The more including the company is, the more input and perspectives the policy is influenced by. It is mentioned in the article by Bondy and Starkey (2014) that having a broad representation of stakeholders from networks relevant to the business is a key aspect of organizational responsibility. Not doing this results in difficulties identifying and managing issues on a local and global level. This creates a risk of “missing the mark”, and not dealing with the issues most urgent, important and suitable. Hohnen (2007), Russo Spena & Chiara (2012) and Oelze et al. (2014) all agree with the motives of including different stakeholders when developing a CSR policy and highlights that there is a need for cross-functional teams when forming the policy. Having board members and senior managers, front-line employees and suppliers included. This will bring multiple perspectives and help later in the implementation phase. Hohnen (2007) also highlights the importance of having the top management supporting the CSR policies. Without powerful and influential support, there is a big risk of the policies not being effective.

Out of the six interviewed companies, there is only one that has active stakeholders in the building of CSR policies. Advantech has one of its main owners as the driver of their CSR work, policies included. This creates what Hohnen (2007) calls a CSR champion, which helps deliver the message and increase enthusiasm and credibility. This factor could be beneficial for their internal CSR policies towards their two production facilities, but regarding all their suppliers the champion might not have the same impact. The rest of the interviewed companies' stakeholders are not involved in the developmental phase of CSR policies. For two of them, CGI and Roadly, the policies are made with the stakeholders in mind. The remaining three, Swedol, Volvo Cars and Techmotive, the stakeholders are not a part of any step of the developmental process. These stakeholders mentioned in this paragraph are only internal, no case study has mentioned external stakeholders such as suppliers or partner companies. This not only results in difficulty in managing the issues most present, but the difference in forming the policies could entail a feeling of a shift in responsibility. The companies including the stakeholders for their internal policies could improve the performance in their self-owned production facilities, but the lack of inclusion in the external policies could be because the feeling of responsibility and accountability disappears. Since the issues happening are not inside the companies' borders.

5.2.2 Centralized CSR policies

All CSR policies of the businesses interviewed are formed centrally and are aimed for having a universal function, the only exception is that Advantech has two policies for their internal operations - one for Asia and one for Europe. This means that even though companies identify and strive towards a transnational structure, the policies are global strategies and not integrated. These policies increase companies' credibility and legitimacy, but it also results in a gap between the real issues that the local units face in the host markets they operate in, and the issues that the company wants to address from a global perspective. The only adjustment allowed for all companies' CSR policies are to legislation, otherwise, it is standardized. One motive mentioned by several of the companies is that by having one worldwide policy, you ensure that the quality and products are made in the same way. This is of course understandable, but one does not have to exclude the other, the quality-assuring and sustainability. The businesses' fragmented nature has moved companies' production networks all over the globe. Therefore, there are differences across all businesses' activities, suppliers, offices and customers (Hohnen, 2007).

To have worldwide standardized policies is beneficial in efficiency and productivity, but it might conceal other benefits possible on a local level (Hohnen 2007). Having parts of the supply chain outsourced to suppliers also means being more flexible, fewer locked assets and reduced production costs. All of the companies interviewed have suppliers that are based in less developed countries, with weak regulatory institutions, and for them to operate with global sustainable standards and policies could be challenging. They might also have more urgent and present issues in their local market that should be prioritized. Therefore, to reach the organization's CSR missions set and to address the most urgent and pressing issues, there is a need for less universal policies.

For the policies formed for the suppliers, several of the companies interviewed use information from governmental authorities as a basis, such as international standards and norms, UN's commissions for human rights, the global goals etc. When the governmental documents get updated so do the companies' policies. This is an advantage for companies to use, they have a high level of credibility and if the companies do not have the expertise in-house it is a good source to use as a guideline (Hohnen, 2007; Respondent J). Although, it does not consider the local perspectives in the detailed way that inclusion does.

5.3 Implementation

All companies interviewed emphasize the importance of functioning CSR policies and having CSR implemented in every part of their supply chain. To achieve their sustainability missions, the policies can not only be well-formed, but the implementation is crucial as well. This part of the policy process is the second part of the “do” step (Hohnen, 2007). In this section of the analysis, the fragmented nature of companies, follow-ups and local adaptations are the key areas discussed in the implementation process. Follow-ups also complement the “check” and “improve” steps of the model (Hohnen, 2007).

5.3.1 Fragmented supply chains

The supply chains of the interviewed companies are designed in different ways. Two of the companies, Swedol and CGI, do not own any part of the supply chain. The remaining four companies own some or all production and assembly but use suppliers for materials and components. Not owning the entire chain, means some benefits mentioned in 5.2, but also less insight into the operations and no direct control.

This creates another dimension to take into consideration while implementing policies. When the supply chain is within the companies own borders, it could be easier to implement since all involved are in the same organization and are working towards the same goal. Creating enthusiasm regarding the policy demands more collaboration between the two organizations, which a fragmented supply chain complicates. The case studies of the interview are today relying on the suppliers to implement and work according to the policies, which have been seen as universal and not solving the issues occurring in the local markets. Another important factor that complicates the process is the complex relationship between the supplier and customer, and the current power balance between the two. Lind (2004) and Mudambi et al. (2004) confirms that one of the two parties is more beneficial in the relationship, and therefore has more power. From the empirical data gathered, the mindset towards the suppliers is that the policy is non-negotiable and is supposed to be followed without questioning. Respondent G experiences this at Volvo Cars and believes that they have larger business leverage, and therefore often is in a favorable position. Which can entail that the companies purchasing from a supplier feel superior, which affects the implementation. When outsourcing to a supplier, the discussion on whether the responsibility shifts begin. All the companies interviewed have struggled with concrete answers on who is responsible for the policy, if it is the unit that has signed the policy or the company that has purchased and owns the policy. This is an important factor in the implementation process, including more individuals and engaging the workers' demands a lot of work. If the company believes that the responsibility is not theirs, it is not motivated for them to spend time and resources on policies aimed for another organization.

5.3.2 Follow-ups

Companies need to ensure that their policies and demands are fulfilled. To receive the information about the suppliers and production facilities, the companies use self-assessments which often include strengthening documents, conduct audits and use third party companies or organizations to validate. Much of the follow-up work is based on a risk assessment. The audits are often planned, but if any red flags have been spotted, an unannounced visit can take place.

Many patterns can be seen in the interviewed companies. Swedol and Volvo Cars have the standard of performing audits every two years, which is a long time frame. Advantech and Roadly have more frequent audits on their production facilities, while Techmotive mostly follow-up the quality and CGI do follow-ups on certain suppliers.

Many of the companies use third-party verifications and self-assessments. Both self-assessments and audits are superficial and based on material, the processes and the present legislation. One difficulty with self-assessment is that it is based on trust between the customer and supplier, and it depends heavily on transparency. These questions are often yes or no questions, and not deep going. They are extensive with a large number of questions, but not the right way if you want detailed information. The reporting tools could be improved to have higher transparency and with the possibility for the suppliers to explain further why they succeed or fail in certain areas (Russo Spena & Chiara, 2012). Such communication will facilitate future adjustments of policies because of the improved relationship and trust between the parties. Long term partnership is dependent on trust and that the alliance has the same visions and goals, not least about the importance of CSR. Increased interaction between the parties will increase the inclusion of the local perspective (Bowery & Clements, 2019).

When audits are made, the planned visits can hide problems occurring, but there is often a difficulty with language barriers (Respondent J). These different ways of confirming that the supplier is following the policy are efficient timewise, and you receive information from the supplier directly. But the lack of depth and continuity of the confirmations could be dominant (Respondent I). A difficulty is that companies might not be willing to spend more time on developed tools for more communication. This is time and resource consuming for both parties and would demand a higher level of engagement from both sides. There is a need, according to Techmotive, for the customer to be more actively involved in the processes with CSR. Investigations by NGOs have also shown in many of their cases that even though policies are signed, they are not followed. There is also a difference between controls made on the self-owned units and the suppliers. The subsidiaries are controlled more often, which also shows the shift of responsibility.

5.3.3 Local adaptations of CSR policies

As mentioned earlier in the Analysis chapter, all companies' CSR policies are not allowed to be adjusted to the local needs unless there is a difference in legislation. Bondy & Starkey (2014) shows in their study that the adaptations made by companies are ineffectual. Because of the exclusion of the local perspectives when forming and developing the policy, this exclusion can be unintentional or intentional. The companies interviewed have not mentioned excluding local perspectives intentionally but are still aware that the policies are not locally adapted.

Hohnen (2007) and Bowery & Clements (2019) also highlights the value of including the local perspectives, engaging employees in the companies' supply chain as well as the external suppliers. It is stated that engaging different parties by describing the background and the value of the policy, as well as the "how" will increase the motivation of working with it. Another factor stated is that having a representative from the employees and suppliers will improve the continued work with the policy. This creates a feeling of ownership and pride for the workers regarding their CSR work, they are in a better position to understand the core of the policy. A CSR champion, as Advantech's biggest owner, is a source of enthusiasm and inspiration. The remaining companies have not included representatives in the way described by Hohnen (2007). If not engaged, the included parties such as employees and suppliers can cause problems with the policy (Hohnen, 2007). The exclusion of the local knowledge, culture and perspective in developing and implementing the CSR policy, using the hierarchical power and presenting the policies as universal can exacerbate the performance (Bondy & Starkey, 2014). With this happening, the ambitious goals sail further away, which makes the entire process counterproductive. All companies and individuals interviewed have mentioned that the policies are universal, without local input or in any way engage the workers. This means that every interviewed company might have policies that are exacerbating their operations.

5.4 Summary of analysis

The theoretical framework and the gathered empirical data show that having an established CSR definition and work is important throughout the entire policy process. By companies not having a definition of CSR or knowledge of its presence, proves that there exist deficits in their processes. This carries several risks, internal erroneous decisions regarding CSR and difficulties when forming and implementing CSR policies internally and externally.

The inclusion of different stakeholders is an important aspect that also has serious consequences that the different companies interviewed struggle with. Advantech has one included and active owner, which improves the implementation of policies towards their subsidiaries. The lack of inclusion of stakeholders can occur due to a feeling of a shift in responsibility when working with suppliers. This could be a reason for companies not wanting to engage more, due to the organization directly responsible for the activities outside of the purchasing companies borders.

All companies are having centrally made policies, which is an efficient method with a focus on quality assurance, which unfortunately can decrease the presence and importance of CSR. The small adjustments the local units are allowed to make are not enough to increase motivation to work with the universal policies. The exclusion of local perspectives throughout the process, having universal policies and using the companies' hierarchical power can exacerbate the policies' purpose.

Working with suppliers complicates not only the inclusion but also the implementation of the policy. The insight and control disappear, and the follow-ups are made through self-assessments with standardized questions and superficial audits, made by the companies themselves or through third-party organizations. There is a need to examine the third-party audits critical and to improve the self-assessments, by allowing suppliers to inform the purchasing company about their work, successful and unsuccessful factors. This can help to adjust the policies for an improved CSR work and improves the inclusion of local perspectives.

5.5 Limitations of the study

The core findings of this thesis cannot be generalized for all companies with global supply chains and their behavior. This study will result in a qualitative depth to its conclusion and show the factors that affect the forming and implementation of CSR policies for multiple companies. This can also be the case for other companies not included in the thesis. The companies present in the thesis are operating in different sectors and industries, which results in a broader and more nuanced conclusion, but the thesis can therefore not contribute to a deeper understanding of a specific industry. Four of the six companies used in the empirical data are Swedish companies, and there may be cases of culturally biased information. All respondents are representing a company and could intentionally or unintentionally not share fully transparent information. CSR policies and the use of suppliers could also be delicate subjects for companies, and the included companies could be hesitant to share all information. Another factor that cannot be ignored is the current Covid-19 pandemic. This pandemic has changed the way companies and universities are operating, and all primary empirical data was gathered through the platforms Zoom and Microsoft Teams. During normal circumstances, the majority of the interviews would be physical, and factors such as body language would be easier to interpret.

6. Conclusion and implications

“What factors affect the forming and implementation of MNEs CSR policies in their supply chain?” is the research question asked for this study. The fragmented organizational structure, established CSR work internally, inclusion of stakeholders, having universal policies and follow-ups are the five key factors found when analyzing the gathered data. This closing chapter will initially narrate the factors found, then implications for theory and practice will be presented and then recommendations for future research will close the study.

6.1 Conclusion

The conclusion will be presented by explaining the five key factors found in the study.

6.1.1 Fragmented organizational structure

All companies interviewed have a fragmented structure, due to a globalized economy where vital parts, if not all, are outsourced to suppliers in less developed countries. Having suppliers included in the supply chain increases the already complex process of forming and implementing CSR policies. The theoretical framework used shows that companies are skeptical about including local perspectives and needs when forming CSR policies, both within the companies' borders and outside. This step is a crucial one that bears a stamp on the rest of the process. Having outsourced steps complicates the inclusion factor, and not including any local perspectives can aggravate the following steps of the policy.

Creating enthusiasm in the implementation process regarding the policy demands more collaboration between the two organizations, compared to two units within the same organization. In this part of the process, the complex relationship between suppliers and customers also plays a part. One of the parties is often more beneficial than the other and has more power (Lind, 2004; Mudambi et al, 2004). When outsourcing to a supplier, the discussion on whether the responsibility shifts begin. All the companies interviewed have struggled with concrete answers on who is responsible for the policy. This is an important factor in the implementation process, including and engaging more individuals demands a lot of effort, and if the company believes that the responsibility is not theirs, it is not motivated for them to include and engage.

6.1.2 Established CSR work internally

Integration of the CSR policies within the companies is also a factor that has been found during the thesis. Having internal policies in place will affect and strengthen CSR policies externally (Hohnen, 2007). Techmotive and Respondent C have experience from working as a supplier with the largest automotive producers in the world, where CSR policies have been missing. They describe that developed sustainable products get deselected, even if it is requested by customers. One of the reasons is the lack of integration of CSR in the different departments. This can also be shown through Swedol and Techmotive, by not having defined CSR and how to work with it. This is a factor that the companies should establish, so when implementing CSR policies within and outside the organization borders, they have a definition to fall back on. This increases the awareness of CSR generally and when departments are making decisions, CSR is a factor to take into consideration.

6.1.3 Inclusion of stakeholders

For the CSR policy to work efficiently in the entire chain, the needs and perspectives of the local units need to be integrated into the policies' context. If companies do not include several stakeholders and have a broad representation when developing the policy, they will face difficulties ahead (Hohnen, 2007; Oelze et al, 2014). These difficulties can be identifying the most crucial issues to address in the policy and cause problems with the employees and suppliers when implementing. Not including stakeholders can make the policy being counterproductive and cause the opposite effect, which all interviewed companies are at risk of.

6.1.4 Universal CSR policies

All companies form universal policies, which is following a global strategy that fails to incorporate the local needs in both the forming and implementation. First with identifying which issues to address and how to manage them, then for the local units to implement universal policies. Bondy & Starkey (2014) shows through their research that legal adjustment is not enough for the units to feel motivated. This means that all of the companies face difficulties in both forming and implementing the policies for the supply chain. Bondy & Starkey (2014) also shows that if companies, as a centrally controlling unit, use their hierarchical position and power and call the policy universal, it exacerbates the policies delivered. Which in the end makes their ambitious CSR related goals harder to achieve.

6.1.5 Follow-ups

Self-assessments and audits are ways of controlling the performance of the policies, which are efficient in terms of time and productivity. The follow-up is often based on risk assessments but with little or no place for communication. The efficiency could be improved by developing reporting tools that allow suppliers to explain their experiences, both in terms of successes and failures (Russo Spena & Chiara, 2012). Doing this will be time and resource consuming for the organizations and would demand a higher level of engagement from both sides, which is something that companies need to be prepared for. Fulfilling the CSR related demands from the customers will be a competitive advantage and could be crucial for companies' survival. Bowery & Clements (2019) highlights the importance of long-term relationships with the suppliers, which is something that can be created when sharing the same visions and goals regarding CSR. Such long-term collaboration would also make it easier for future policy adjustments and also increase the inclusion of local perspectives.

6.2 Implications of practice

While doing this research, it has been found that some particular areas can be improved and therefore will be recommended for the companies to overlook these. Firstly, it is important to define CSR as well as other important concepts. This is something that Swedol and Techmotive especially should consider. If a strong definition of CSR exists, employees and external parties can always fall back on the definition when in doubt. A strong definition will also help to implement the CSR reasoning in the organization. Everyone in a company needs to have the same knowledge and awareness of the importance of CSR. It will be easier to follow and develop the business in the sustainability aspect if everyone is on the same page with the same mindset. It is also important to regularly go through the CSR issues and solutions, to remind people to constantly work with it, even if it is not part of their daily operation or tasks. In Techmotive, a CSR policy exists, but some of the departments or employees have not heard of the policy and do not work actively with CSR. Respondent C had not heard any CSR demands from their customers, even though Techmotive is a supplier for big automotive companies that claim to have CSR policies present in every assignment. The lack of integration of the policies creates a gap that prevents efficient work and development. In Advantech, which is the only company where several employees were interviewed, the respondents had different views of the policy. It is much likely that this happens in the other partner companies as well.

A suggestion for improvement of integration is that it could be efficient to share views and opinions on CSR between departments. The coordination of such information-sharing could result in a more close and collaborative organization, with a better understanding of each other's work.

Further on, the companies can improve in including their stakeholders, both internal and external, when forming their policies. Advantech is the one business which includes their stakeholders the most. With a higher inclusion, it can be avoided to have gaps between the developed policy and the actual problems. The inclusion of more employees or external parties could help the implementation of the policies since people often are more pleasant to fulfill goals that they have been partial in developing. It could give people pride and credibility which can improve the results. Lastly, many of the companies have extensive follow-ups with different methods. But this can always be improved. Follow-ups would preferably happen with regularity and through both internal staff and third parties' actors. It is important to be critical of third parties' statements and not entirely rely on their reports. If it is possible to have independent non-profit organizations audit the suppliers, this would give a more nuanced picture of the actual CSR work, since they do not have economic gain in their statements or reports. Improved communication between the parties can lead to an informative discussion which creates better understanding. Such discussions of difficulties and successes shall not be underestimated. All companies, regardless of which branch they operate within, need to strive against continuously improved transparency. As stated before, the European Commission is in the process of creating stricter legal requirements. It can be expected that such legal demands will become more common, and companies should adjust and prepare for them sooner than later.

6.3 Future research

A more comprehensive qualitative study on this subject would be interesting, with a broader and larger spectrum of companies involved. This to have a bigger extent of information, especially from the different stakeholders' point of view, suppliers for example. To interview more representatives from every or several companies is also an interesting opening, to see how the policies are incorporated in different parts of the organization. This study had three interviews at Advantech and received different views and thoughts from different individuals and departments.

Therefore, there could be a need for a more in-depth understanding of how CSR policies are integrated into companies. It could also be relevant to conduct a quantitative study with professionals in the field, to see how the policy work is perceived. This is a thesis aimed towards CSR policies in companies' supply chain, which in this case have concerned self-owned units and suppliers. Continued studies on how the relationship between the suppliers and customers affects the implementation of CSR policies and the continued work with them, is a proposal. This with an aim to see if parameters outside of the content of the policy could affect the performance of policies. Continued studies aimed for the recipient of CSR policies in the supply chain would also be intriguing. How the suppliers are working with them and how a change of more inclusion from their end would be perceived.

Early during the time of writing this thesis, a gap between the theoretical framework and the empirical data was found. The theoretical framework clearly highlights and emphasizes the value and importance of inclusion of all participants - stakeholders, managers, employees, suppliers, etc. When being asked about this, the interviewed companies found this insignificant. With the consequences according to the theory, it would be valuable to study more on this gap.

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Attachments

Interview guide:

1. Introduktion

- 1.1 a) Vilken position har du inom företaget? b) Vilka ansvarsområde innehar din position?
- 1.2 Hur länge har du arbetat i denna tjänst?
- 1.3 Har du haft andra tjänster tidigare inom företaget?
- 1.4 Hur ser er organisationsstruktur ut?

2. CSR förklaring

- 2.1 Hur definierar ert företag CSR?
- 2.2 a) Vilka delar anser ni finns inom CSR? b) Vad står de olika delarna för?
- 2.3 a) På vilka sätt anser du att Ni har fungerande CSR-arbete? b) På vilka sätt inte?

3. Leverantörsarbete

- 3.1 a) Hur ser er supply chain ut? b) Vilka bitar äger ni själva och vilka är outsourcade?
- 3.2 a) Hur går ni tillväga när ni väljer en ny leverantör? b) Vilka aspekter prioriteras? c) Tas leverantörernas CSR-arbete in i beräkning?
- 3.3 a) Vad för policys arbetar ni med gentemot era leverantörer/dotterbolag i er Supply Chain?
b) Arbetar ni på andra sätt med era leverantörer/dotterbolag med CSR initiativ?
- 3.4 Hur säkerställer ni er att policys följs?

4. Formning av CSR policys

- 4.1 Hur går ni tillväga när ni formar CSR policys?
- 4.2 Hur bestämmer ni vilka problem som ska adresseras?
- 4.3 Formas dessa centralt eller är individer från olika enheter delaktiga?
- 4.4 Är ägare till företaget delaktiga i utformningen?
- 4.5 Är era policys universella eller anpassas utformningen beroende på land/kultur/produktionstyp/lagar/lokala problem?

5. Implementering av CSR policys

- 5.1 Hur ser processen ut när ni implementerar era policys?
- 5.2 Har ni en specifik projektgrupp som inriktat sig åt implementering av CSR policys?

- 5.3 Finns det ett specifikt implementeringssätt eller sker det diskussion och korrigeringar under processens gång?
- 5.4 Använder ni er utav träning/teamaktiviteter vid implementering?
- 5.5 Vilka har ansvar för att dessa policys följs?
- 5.6 Har de personerna blivit konsulterade under processens gång?
- 5.7 Hur involverade är ni i leverantörens fortsatta arbete med policys?
- 5.8 Hur fungerar kommunikationen vid rapportering av resultatet av policyn?
- 5.9 a) Utförs kontroller av CSR arbetet? b) Görs detta genom interna eller externa kontroller?
- 5.10 Används något sätt av belöningsystem vid framgångsrikt CSR arbete?
- 5.11 Hur agerar ni om dessa policys inte följs?
- 5.12 a) Vad anser ni vara de viktigaste faktorerna att beakta vid implementering? b) Är det något ni känner att ni hade kunnat göra bättre vid implementering?

Additional part regarding CSR policies when working as a supplier:

6. CSR vid kunduppdrag

- 6.1 Hur är era kundprojekt upplagda?
- 6.2 a) Är CSR en viktig faktor som är närvarande i era kunduppdrag? B) hur märks det?
- 6.3 a) Jobbar ni med CSR-policys och mål från kundens håll samt era egna? b) hur går dessa att kombinera, tas de fram i samarbete?
- 6.4 Hur tas era perspektiv, idéer och förutsättningar i beräkning?
- 6.5 Får ni information, coachning, träning i CSR från kundens håll?
- 6.6 Vad finns det för svårigheter med att arbeta med CSR initiativ?
- 6.7 Kan er syn på hållbarhetsarbete ”krocka” med kundens syn och förväntningar på CSR?
- 6.8 a) Hur följs CSR arbetet upp? b) Finns det specifika personer som är ansvariga för att det följs?