

SAIMAA UNIVERSITY OF APPLIED SCIENCES
Faculty of Business Administration, Lappeenranta
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**Analysing the CSR issues on the Finnish Grocery Trade
Association members' websites**

Bachelor's thesis 2013

Abstract

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The purpose of this thesis was to study the corporate social responsibility (CSR) issues on Finnish Grocery Trade Association (FGTA) member's websites and to find out the differences and similarities between the websites. In addition the thesis provides an overlook of CSR and communication.

Information for the theory part of this thesis was gathered from books, articles and Internet sources about CSR, CSR reporting and communication.

The information used in the empirical part was gathered from FGTA members' websites. The information was collected using a chart that was made based on the theory part. Every website had their own chart and the results were compared to each other to find out the differences and similarities. The results were also compared to the theory part.

The results of the study show that there were a lot of similarities in CSR information on the FGTA members' websites but there was also room for improvement. Based on the findings the most thorough information was provided by Kesko. The study shows that the most similarities were found between Kesko and SOK's websites and the most differences between Kesko and Suomen Lähikauppa's websites.

Key words: corporate social responsibility, CSR, website analysis, communication, retailing

Tiivistelmä

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Tämän opinnäytetyön tarkoituksena oli analysoida yhteiskuntavastuuseen liittyviä asioita Suomen Päivittäistavarakauppa ry:n (PTY) jäsenien internetsivuilla ja etsiä yhtäläisyyksiä ja eroavaisuuksia internetsivujen välillä. Lisäksi opinnäytetyö antaa yleiskatsauksen yhteiskuntavastuusta ja sen raportoinnista sekä viestinnästä.

Teoriaosuuteen yhteiskuntavastuu- sekä viestintätietoa hankittiin kirjoista, artikkeleista sekä internet lähteistä.

Empiriaosuutta varten tietoa hankittiin PTY:n jäsenien internetsivuilta. Tieto hankittiin käyttämällä taulukkoa, joka pohjautui teorian tietoon. Jokaisen jäsenen internetsivuille käytettiin samanlaista taulukkoa. Taulukkojen tulosten pohjalta etsittiin yhtäläisyyksiä ja eroavaisuuksia internetsivujen välillä. Tuloksia vertailtiin myös teoriaosuuteen.

Tulokset osoittivat, että internetsivujen välillä on paljon yhtäläisyyksiä yhteiskuntavastuutiedoissa mutta myös parantamisen varaa on. Tuloksien pohjalta voitiin olettaa, että kattavimmat vastuullisuussivut löytyivät Keskolta. Tutkimus osoitti myös, että eniten yhtäläisyyksiä löytyi Keskon ja SOK:n internetsivujen väliltä, ja Keskon ja Suomen Lähikaupan internetsivujen väliltä eniten eroavaisuuksia.

Asiasanat: corporate social responsibility, CSR, website analysis, communication, retailing

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ABBREVIATIONS AND ACRONYMS

CSR – Corporate Social Responsibility
SUAS – Saimaa University of Applied Sciences
FGTA – Finnish Grocery Trade Association
PTY – Päivittäistavarakauppayhdistys ry
SAI – Social Accountability International
BSCI – Business Social Compliance Initiative
WBCSD – World Business Council for Sustainable Development
SMEs – Small and Medium Enterprises
FTA – Foreign Trade Association
ISO – International Organization for Standardization
OHSAS – Occupational Health and Safety Advisory Services
EMAS – Eco-Management and Audit Scheme
GRI – Global Reporting Initiative
MDGs – Millenium Development Goals
EC – European Commission
SOK – Suomen Osuuskauppojen Keskuskunta

1 INTRODUCTION

Corporate social responsibility, CSR, sustainability and green washing are terms that are very current whatever the business field may be. More and more businesses are implementing CSR into their business and providing information on it on their websites. As CSR is becoming more generalized, it also brings out the negative aspects. Green washing is also increasing as companies are pressured to inform for example environmental detriments that their company are causing. This topic was chosen out of personal interest towards CSR issues and especially environmental issues. A course in SUAS, Corporate Social Responsibility, gave the final push to start working on this exact topic.

1.1 Purpose of the study

CSR is becoming a trend in almost every industry; still many people are ignorant to the meaning of corporate social responsibility. The purpose of this thesis is to find out the differences and similarities between the Finnish Grocery Trade Association members' websites and between the websites and the theory by analyzing and comparing the information found on the websites to the theoretic information found on books and articles. The reader will also be provided with and overlook of CSR in the grocery trade industry.

1.2 Objectives, research questions and methods

The objective of the thesis is to find out the differences and similarities concerning CSR on the Finnish Grocery trade Association members' websites.

The main research question this thesis aims to answer is:

What are the differences and similarities between the websites?

To answer the main research question, the following sub-questions will have to be answered:

What kind of environmental issues have been focused on the websites?

What kind of social issues have been focused on the websites?

What kind of economical issues have been focused on the websites?

The research method for this thesis will be qualitative. Information for the theoretical part will be gathered from books, articles and Internet sources and the information will be in a text form. For the empirical part of the thesis information will be gathered from the websites of FGTA members. The theoretical part will be the foundation for the thesis and the information collected for the empirical part will be compared to the theoretical information.

The empirical part will be done from the consumer's point of view. This will offer a wider audience for the thesis as well as a more universal perspective. The whole analysis will be done by using only Mozilla Firefox browser. Other browsers will not be taken into consideration because the study is focusing on the content of the websites and not the technical functionality of the pages.

1.3 Scope and limitations

The scope of this thesis will be limited to only those FGTA members who have CSR information on their websites. There are eleven members in the FGTA and the members included in the thesis are KESKO, SOK, Suomen lähikauppa, Stockmann and Tokmanni. The members excluded from the thesis are Wihuri, R-Kioski, M-Ketju, Minimani, Heino and Lidl. CSR will be divided into three parts; economical, social and environmental. All parts will be taken into consideration in the empirical part of the thesis.

1.4 Theoretical framework

In the theory part corporate social responsibility and responsible communications will be covered. CSR is the heart of the thesis which is why it will be in the main role in the theory. Communication will be explained in the theory as well as its sub-categories online communication and green washing. In the empirical part, communication will be examined only as a tool. The purpose of

communication information is to provide knowledge for the reader and understanding of the perspective of which the websites will be analyzed from. When a company provides information on their websites, advertisements etc. it is communication with consumers and that is why communication will be explained in more detail in the theory part of this thesis. Online communication will be explained and online communication tools like Facebook, video conferences and e-mail. Green wash happens when a company is advertising how green and environmentally friendly they are but in reality they are not doing anything in order to help save the planet. Responsible communicating and green wash go basically hand in hand because if a company is a green washer it is not possible for them to be responsible communicators.

Theoretical part of the thesis will provide an overlook of the following topics; CSR, sustainable development, green washing and communication. Definitions relating to these concepts like environmental management standards, guidelines and CSR related organizations will be discussed. The theoretical part will be based on English and Finnish books, articles and Internet sources for example www.csreurope.org and www.simplycsr.co.uk which both provide reliable information on corporate social responsibility. Books that will be used in the thesis are, for example, Communication (Rayudu, C.S. 2010) and Vastuullinen Liiketoiminta (Joutsenvirta et al. 2011).

2 CORPORATE SOCIAL RESPONSIBILITY

Corporate social responsibility and sustainable development are two concepts that are very much alike and according to an article by Ebner and Baumgartner (2006) sustainable development can be seen either as the ethically justified basis for CSR or both terms can be used synonymously. European Commission defines sustainable development like this: "Sustainable Development stands for meeting the needs of present generations without jeopardizing the ability of future generations to meet their own needs" (EC – Sustainable development, 2012). This basically means that whatever we do should be done with future in mind. That way we can actually guarantee our descendants a future and also a better quality of life for ourselves.

Corporate social responsibility or CSR includes a lot of aspects and it is not only about saving the nature. There are a lot of definitions of CSR in books, articles and around the Internet. A few of those definitions have been taken a part of this thesis. The World Business Council for Sustainable Development defines CSR as follows:” CSR is an on-going commitment made by a company to contribute to economic development and at the same time improving the quality of life of their employees and their families, communities and society in general” (WBCSD). Gottschalk’s definition of CSR is:” Corporate social responsibility is a concept by which business enterprises integrate the principles of social and environmental responsibility in their operations as well as in the way they interact with their stakeholders” (Gottschalk, 2011).

As CSR and sustainable development are not only “greening” the environment, but the way we live, it also shouldn’t be seen as only making sacrifices. These two concepts provide huge opportunities for businesses throughout the supply chain and for consumers to save money. There is also an opportunity to create large number of jobs by making and installing energy-efficient products to provide a boost for the economy at the same time as decreasing the carbon footprint. (Pitelis et al. 2011.)

Corporate social responsibility consists of three different parts; economical, environmental and social. CSR is a continuing process and once a company takes it part of their business it is usually for life. CSR is essentially a benefactor. In addition to environmental responsibility, CSR aims to influence the society as well. Society itself includes a lot of different aspects, for example employees, suppliers, communities and customers. Successful CSR takes organizations beyond just following the law and guides them to honor ethical values and respect people, communities and the natural environment (Simply CSR – definition, 2008). Simply put, CSR tries to take into consideration every aspect that a business influences and tries to make it in a way that none of the aspects will be damaged in the process.

Implementing CSR into a business might sound like a lot of work but more often

than not, it is worth the work. There are a lot of benefits that a company can gain when including CSR as part of their business. When CSR is part of the business not only does the company benefit from the changes but also the government, local community and society, other corporations, and the environment. (Urip 2010.)

The government can benefit from companies implementing CSR in many ways. The companies are in a way an advertisement of the country and that can easily lure both local and foreign investors. It also encourages CSR activity in the community. The local community and society can also get advantages from CSR. As companies start focusing more on the community and the society, the quality of life can improve as a side effect. Employment and wealth can also increase as a company grows. The environment will definitely benefit from CSR as more focus will be put on saving the environment; the results are for example improved waste management which will then result in green and clean environment (Urip 2010.)

The company itself will benefit from CSR the most. Environmental issues especially are nowadays very important and on everyone's lips. Having implemented CSR as a part of the business, gives the company competitive edge and it will also improve the image of the company. Part of the image is of course reputation. Commitment to principles and acting socially and environmentally responsibly, can improve the image, as reputation usually bases on assumptions and experiences made by customers. (Urip 2010.)

Corporations taking CSR a part of their way of making business will act as a role model for other companies and show them the way of how to advantage from CSR. This can also give the employees and their families support on their values towards social responsibility and guarantee them that employees will be looked after. (Urip 2010.)

2.1 Carroll's CSR pyramid

Corporate social responsibility is in no means a new concept. The definition of

CSR, that is the most commonly known one, was defined by Archie B. Carroll in 1991. In the pyramid, responsibilities have been divided into four sectors; economic, legal, ethical and philanthropic responsibilities. The responsibilities are represented in Figure 1.

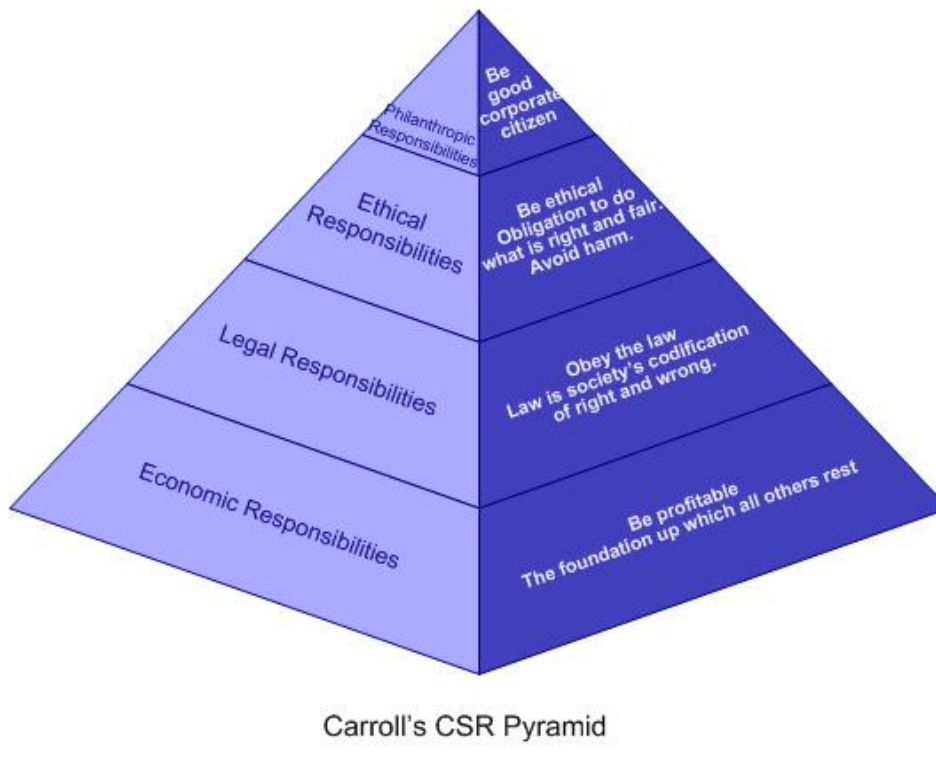


Figure 1. Carroll's CSR pyramid (Research Methodology)

The economic responsibilities in Carroll's pyramid are the base for the pyramid. For a business to be successful it needs to make profit by selling the products or services they are producing. That is why economic responsibilities build the foundation for the pyramid. Without a solid economic state, all the other business responsibilities will be groundless. (CSR Pyramid 1991.)

Legal responsibilities are the next step in the pyramid. As companies are expected to deliver amazing profit figures, they are also expected to do so by complying with the laws and regulations. Depending on the company's location, the federal, state and local regulations vary from place to place. For a company to be successful, the image and reputation will be crucial. A company that fulfills its legal obligations is likely to be more successful than a company that does not. (CSR Pyramid 1991.)

Ethical responsibilities are something that comes within a person. Economic and legal responsibilities help the company in a very different way than ethical responsibilities. When legal and economical aspects make the company look good externally, ethical responsibilities are more focused on the company's internal wellbeing. It is important for people to act in a way that supports other employees' working. Parts of ethical responsibilities are already covered in laws and regulations for example human rights, but ethical responsibilities focus on aspects that are up to people, moral and ethical choices. (CSR Pyramid 1991.)

The top of the pyramid is philanthropic responsibilities. For a company to be philanthropically responsible the managers and employees need to actively participate in voluntary and charitable events for their local community. Many companies may financially support schools, youth centers and theaters etc. Companies that have the possibility should give something back to their local community. The difference between ethical and philanthropic responsibilities is that the communities desire the companies to contribute their money on schools or other facilities, and their employee time to humanitarian programs but in philanthropic case, people do not think of it as unethical if the company does not participate. (CSR Pyramid 1991.)

2.2 Development of CSR

According to Wayne Visser (2011) there are five ages of corporate social responsibility; greed, philanthropy, marketing, management and responsibility. Each of these ages expresses a different stage of CSR; defensive, charitable, promotional, strategic and systemic CSR. Every company goes through these ages and stages and it is possible to have activity on several ages and stages at the same time. According to Visser, for a company to be truly successful and up-to-date the goal is to reach the systemic CSR as the age of responsibility is just around the corner (Visser 2011). The ages and stages of CSR are presented in the table 1 below.

Economic age	Stage of CSR	Modus operandi	Key enabler	stakeholder target
Greed	Defensive	Ad hoc interventions	Investments	Shareholders, government & employees
Philanthropy	Charitable	Charitable programmes	Projects	Communitites
Marketing	Promotional	Public relations	Media	General public
Management	Strategic	Management systems	Codes	Shareholders & NGOs/CSOs
Responsibility	Systemic	Business models	Products	Regulators & customers

Table 1. Ages and stages of CSR (Visser 2011)

Defensive CSR denotes that when it is guaranteed that the shareholder value will be protected the business will commit to sustainability and responsibility practices. Charitable CSR happens when a business helps by donating and sponsoring different environmental and social causes, usually operated through a foundation, trust or a fund. Promotional CSR is basically marketing. When a company uses corporate responsibility as a way of improving the company image, brand and reputation it is called promotional CSR. (Visser, 2011.)

A company using strategic CSR is trying to connect the core business with the company's CSR operation. It is often done by supporting CSR codes and implementing social and environmental management systems. The systems involve cycles of CSR policy development, goal and target setting, program implementation, and auditing and reporting. The last but not the least of the CSR stages is systemic CSR. Systemic CSR is the stage that intends to find out the cause of the present un-sustainability and irresponsibility. That is done typically by inventing business models, revolutionizing their processes, products and services, and lobbying for progressive and international policies. Systemic CSR is focusing on understanding the interconnections of the society and ecosystems while changing their strategy to make the most of the outcomes for this larger human and ecological system. (Visser 2011.)

2.3 Reporting CSR

The aim of CSR report is to present a comprehensive picture of the interactions

between the organization and its external environment (Lotila, 2004). Jon Burchell (2008) writes that transparency is an overarching principle and the centerpiece of accountability when writing a report. It requires that whatever the format and content of the report, the reader is fully informed of the processes, procedures, and assumptions embodied in the information reported. This transparency in reporting is an exercise in accountability – the clear and open explanation of one’s actions to those who have right or reason to inquire (Burchell 2008).

Providing a separate CSR report is not compulsory even though there are a lot of benefits for a company to do so. There are a lot of reporting guidelines to help companies easily manage their CSR reports and release them on time. The guideline chosen for this thesis is GRI, Global reporting initiative. GRI is an organization that has developed a framework for organizations all around the world that enables the reporting of the four key areas of sustainability; economic, environmental, social and governance performance. The framework itself consists of the Reporting Guidelines, Sector Guidelines and other resources. (GRI.)

Since 2011 it has also been possible to report gender, community and human rights related performance, with the new and updated G3.1 guidelines framework. This kind of transparent reporting helps definitely the organization to gain the trust of consumers as well as stakeholders, suppliers, and anyone else related to its business. It also shows commitment and that the company is sticking to the plan made to gain more sustainable business without destroying the environment. (GRI.)

A good perspective for GRI guidelines gives a book *Responsible Business: How to manage a CSR strategy successfully* by Nick Tolhurst and Manfred Pohl (2011). The authors of the book mention that many of the guideline readers don’t understand the meaning of the principles. The idea of the reporting principles is that the reader gets a sense of what is supposed to be included in a report and to also adopt some kind of mental steps when defining the reporting content and quality and to remind them not to forget important

decisions. The book introduces three questions that the reporting principles generally help to answer. (Tolhurst & Pohl 2011.) The questions are:

1. What to report on?
2. How to report?
3. Where to draw the line?

In many sustainability reports, there are no clear descriptions of long-term objectives and targets. This means that the ability to backtrack from those targets and translate them into what needs to be done over the next few years to achieve them is missing. As sustainability or CSR reports are already very comprehensive it doesn't mean that there isn't room for improvement. The authors of the book reckon that the report should include both the positive and the negative contribution on certain CSR issues. This would help a lot to make plans for the future when the aspects of improvement have been acknowledged and to see what has been achieved. (Tolhurst & Pohl 2011.)

Lotila concludes the main goal of CSR reporting well. At its best, a corporate social responsibility report is written for its receivers and it aims to give a comprehensive picture of the corporate activities. Ideally, the report is relevant, free of bias and understandable. (Lotila 2004.)

2.4 Management standards and CSR tools

There are a lot of management standards, guidelines and tools created to improve CSR issues in a business. Some of them were picked out for this thesis and they are shortly introduced in this chapter.

A standard is a document that provides requirements, specifications, guidelines or characteristics that is an on-going process to ensure that materials, products, processes and services are fit each company's purpose. When a company gets certified to a standard it is not to be taken for granted. There are requirements that come with the standards, things that the company is expected to maintain. International Organization for Standardization, ISO, is one of the most well

known organizations working providing standards (ISO Standards.)

ISO 14000 is a group of standards that covers various aspects of environmental management. From this group the best known one is ISO 14001 and it will be taken into consideration in the empirical part of this thesis. ISO has listed the some benefits that a company can benefit from being certified to ISO 14001 (ISO 14001):

- Reduced cost of waste management
- Savings in consumption of energy and materials
- Lower distribution costs
- Improved corporate image among regulators, customers and the public

ISO also has ISO 26000 which provides guidance in social responsibility. It is not a standard so it cannot be certified like for example ISO14001, but it will help companies be more efficient and clarify what corporate social responsibility actually means (ISO 26000).

Social Accountability International (SAI) is a non-governmental organization that works towards better human rights for employees. SAI has one of the first auditable social certification standards for decent workplaces, across all industrial sectors (SAI SA8000). Companies certified with SA8000 need to have policies that protect the basic human rights. The standard will assist the company in the future by making better choices regarding human rights, by ruling out aspects like child labor, forced labor, discrimination and long hours and small wages.

A standard that was drawn up to represent health and safety is OHSAS 18001. This standard is an international occupational health and safety management system specification. This standard can help in several areas but examples of benefits are minimizing risks to employees, demonstrating diligence and gaining assurance (OHSAS 18001.)

CSR Compass is a free Internet tool that offers guidance and real-life examples for overall supply chain management for SMEs, and the public sector to achieve a more responsible and sustainable business. The CSR Compass may help companies to improve the relationships and cooperation with suppliers, improve the quality of the company's products and services. It might also open up new marketing opportunities through which the company's visibility increases which then can lead eventually to more sales and more profit. It introduces six steps on their website (CSR kompassi):

1. Goal-setting and internal organizing
2. Risk management
3. Setting requirements for suppliers
4. Supplier evaluation
5. Continuous assessment, improving and partnerships
6. Reporting/communicating on contribution and results

EMAS is an abbreviation of The EU Eco-Management and Audit Scheme. It is a management tool which has been developed especially for organizations so that they can evaluate report and improve their environmental performance. EMAS has been working since 1995 and at first it was restricted from organizations working in the industrial field, but in 2001 the tool was freed for everyone's use. (EMAS.)

EMAS III is the newest version of EMAS tool. It is a newer and improved version of EMAS and EMAS II. One significant change about EMAS III is that it integrates all relevant guidance information in one legal document, and this inclusion strengthens the applicability of EMAS III. The new version of EMAS has of course some new aspects that make it easier to implement, these aspects are e.g. transitional registration procedures, revised audit cycles, single corporate registration, recognition of other environmental management systems. (EMAS.)

Foreign trade association, FTA, is Europe's leading association for trade policy and global supply chains. There are over 1000 retailers, importers, brand com-

panies and national associations working with FTA that help to improve the political legal framework for trade. Foreign Trade Association thrives towards free and more sustainable trading between countries and companies. (FTA.)

Business Social Compliance Initiative, BSCI, was launched in 2003 as an initiative of FTA. The ultimate goal of BSCI is to improve the working conditions in the global supply chain worldwide (BSCI Principles). BSCI was established in order to create consistency and harmonization for companies that wanted to improve their social compliance in the global supply chain. BSCI aims to establish a common platform and also a common monitoring system for social compliance for the various European companies' Codes of Conducts and monitoring systems. (BSCI.)

CSR Europe is a business network for corporate social responsibility that works together with 70 multinational organizations and 37 national partner organizations as members. CSR Europe was founded in 1995 and since then it has grown to become an inspiring network that works with companies globally. The network reaches over 5000 companies in 30 different European countries. CSR Europe's main goals are to support companies build sustainable competitiveness, to foster close cooperation between companies and their stakeholders, and strengthen Europe's global leadership on CSR. (CSR Europe.)

Global compact is a strategic policy initiative for businesses. The businesses are committed to align their operations and strategies to the Global compact's ten universally accepted principles. The principles cover areas of human rights, labor, environment and anti-corruption. The two main goals that Global compact thrives towards are (Global compact):

1. Mainstream the ten principles in business activities around the world
2. Catalyze actions in support of broader UN goals, including the Millennium Development Goals (MDGs)

2.5 CSR in the retailing business

CSR as a competitive advantage is increasing more and more. Doing CSR has been seen as improving the product quality, as well as the production quality. CSR will benefit in addition to the environment and society, also the company in more ways than one. CSR can help in the reducing the consumption of resources for production, operations functions, and packaging and their disposal, and so CSR can help in the overall manufacturing and decrease the selling costs. (Bhattacharyya 2010.)

Strategic CSR activities can improve the company image. Being a socially responsible, ethically driven and environmentally friendly company will help to differentiate the company's products and services from other companies, who do not do their share in being environmentally sensitive or act as a social benefactor (Bhattacharyya, 2010.) To retailers the benefits from CSR are multi-faceted. The benefits vary from enhanced reputation to loyal customers to a more committed and driven employees. CSR can help retailers to enhance recruitment and retention rates, and strengthen their company's operating statement. Studies show that companies using strategic CSR out-perform their competitors who are not involved with CSR. (Minakakis 2012.)

A Finnish report Yhteiskuntavastuu Elintarvikeketjussa, in English CSR in the grocery chain, made by Elintarviketeollisuusliitto ry provides a good perspective of every step of the chain and they will be discussed below (Yhteiskuntavastuu 2005):

Finnish grocery chain has committed to implementing corporate social responsibility. Responsibility has been presented in a national quality strategy as a guiding value for food industry's quality work along with customer satisfaction and profitability. Quality strategy's one main goal is to strengthen food and grocery industry's CSR activities and methods. In practise CSR shows as improving the safety of provisions, guaranteeing the origin and quality of raw materials and also guaranteeing ethical operational principles throughout the whole process. The starting points for retailing business' CSR are profitability,

guaranteeing the continuing of business, and consumer and customer satisfaction. Goals of CSR in the retailing business are minimizing raw material and material waste and continuous improving of environmental protection. CSR in retailing business also includes aspects like advancement of domestic and local agriculture production and guaranteeing domestic raw materials.

The grocery chain consists of five different stages; industry of input in production, extractive industry, food industry, store and consumer. In this thesis the main focus will be on the store stage. Table 2 shows the five stages of grocery chain.

Industry of input in production	Extractive industry	Food industry	Store	Consumer
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Table 2. The grocery chain

In the industry of input in production, CSR shows as guaranteeing the safety, quality and origin of materials used later in extractive industry. Aspects like right consistency and use, and impacts on the environment, people and the end product are also responsibility of the industry of input in production. Fertilizers and fodder used in agriculture, garden production and cultivated land and other inputs in production are also produced like seeds, preservatives and plant-protection agents. The goal of the industry of input in production is to preserve the wanted qualities in the raw materials throughout the whole process, all the way to the end user.

In extractive industry CSR activity includes partial responsibility of food chain's safety of food. The agricultural producers are responsible for agricultural products and raw materials, used in retailing business, quality and origin by producing food with public principles and their own quality objectives. Aspects like reducing environmental loading and guaranteeing domestic basic maintenance are also part of extractive industry's responsibilities.

In retailing business CSR can be examined from two main points of view; raw

materials and production. Usually the basis for the activity is the cooperation between the extractive and food industry. Retailing business purchases raw materials from agricultural producers for reprocessing. The companies set themselves minimum requirements that are then monitored with different production contracts and programs. The bases for CSR in retailing business are guaranteeing profitability and wellbeing of personnel, safety of product and food hygiene in production process. The target of retailing business is to offer a variety of products from which the consumers can choose the best alternative for themselves. Aspects that the industry has to take into consideration are to answer the needs of consumers with special diets, normal diets and also provide functional food. As the society becomes more health conscious also the industry has more challenges to try to answer to everyone's needs; children, the elderly and others with special needs.

Store is the second to last stage of a food chain. The basics that stores are responsible for are the products and the supply. The supply in stores has extended significantly as consumers needs are dividing, is one of the most significant of the recent consumer behaviour changes. To answer better for consumers needs the stores' employees are educated to answer the customers' product inquiries about the origin and production methods. Stores themselves can aim to increase the demands of fair trade and organic products with their own actions. Stores also can affect on its surrounding structure of services. Population and the regional development especially in sparsely populated areas have also an effect on the functions in stores as well as in formation of retail networks.

When planning the services, different population groups are taken into consideration to provide services that everyone can benefit from. Companies in retailing business try to evaluate their supply chain from both environmental and social responsibility points of view. Stores have increased the number of private labels in their supply. This increases the stores' possibility to influence on products and services' social and environmental responsibility aspects. The downside of private labels is the fact that it is more difficult for consumers to acquire production information, excluding the country of origin, which is usually marked

in the product information.

The last phase of the food chain is the customers. They are basically responsible for choosing the food they eat. Stores are responsible for providing information on the product which the customers use to choose the best for them, whether the reason is price, origin, production method et cetera. When the customer has purchased the product it is up to them to use it and storage it correctly. Products that need the right temperature, humidity and the right light or darkness are up to the customer to provide after the procurement. Customers should also take into consideration the nutritional and public health aspects when putting together a diet for themselves.

3 COMMUNICATION

Communication is part of this thesis because all information provided on a company's website is communication for example with their consumers and business partners. Communication will not be examined in the empirical part as a separate topic, but it will be used to analyze the websites. The functionality of the websites, information and advertisements provided on their websites are a form of communication.

Communication is simply flow and exchange of information. The purpose of communication is to interact with people and to send a message which they hopefully will in return respond to and the process will go on. The ideal situation is to exchange ideas between the sender and the receiver. A definition of communication: "It is a process of exchange of facts, ideas, opinions and that individuals or organisations have a mutual understanding. Simply, it is interacting of facts, ideas, opinions, feelings or attitudes" (Rayudu 2010).

When communicating with someone, there usually is some kind of objective or agenda. If the other person is a friend or part of family the objective might be simply to socialize or have fun but then for example in a business meeting the objective can be anything from signing a contract to getting a new business partner. (Rayudy 2010.)

According to the book Communication by Rai, U., Rai, S.M. 2009 communication can be divided into two main categories; verbal and non-verbal communication. Verbal communication is used more often and it can be written or oral. Non-verbal communication is everything that's left unsaid but it can also be used with verbal communication to deepen the spoken information for example as pictures or charts. Non-verbal communication can be divided into three main categories and they are sign language, action language and objective language. Objective language is the only category that will be taken a part of this theses. Objective language is communication through objectives for example clothes, books, pictures, furniture, jewelry and make up. (Rai & Rai 2009.)

Effective communication is simply when a message is delivered in the right place at the right time and is understood correctly. The best way to communicate depends on who you want to reach, own capability and resources and the most important, the message you want to send. There are a lot of aspects that need to be planned carefully for the communication to be effective. First thing that needs to be established is the target audience, from there on the delivery method, message content and formality, language and appearance of the message can be defined. (EC – CSR.)

3.1 Corporate social responsibility communication

Communicating corporate social responsibility information means that when a company is doing their share on CSR issues and wants to provide information on their activities to their consumers and business partners. The communication can happen through different areas for example advertising, public relations, personal contacts and publicity. (CSR communication 2005.)

One thing to keep in mind is that communicating CSR is not always as easy as it seems. There are a lot of issues that come with communicating CSR. When a sender provides information it does not go without saying that the receiver will interpret the information exactly the same way the sender had intended to. Everything about communicating CSR and environmental information has to be

thought through. (Communication guide.)

There are a lot of barriers that complicate the communication. Examples of these barriers are differences in cultures, perception, languages, perspective and also suspicion of the information. The information needs to be reliable and it needs to be proven reliable. There is a lot of talk about green washing which keeps the companies on their toes and pushes them more to check the reliability and relevance of the information they are about to provide people. (Communication guide.)

3.2 Why communicate CSR?

When communication is done carefully and reliably it can have a big impact on consumers and other companies. By communicating about corporate social responsibility issues, a company can provide consumers information about the company's values and also information on the products and services they produce. Letting consumers know what the company stands for will get more respect for the company and it might also have a positive impact on other companies and might push them to start focusing on CSR issues themselves (Communication guide). That is a great way to see if communication has been done correctly when others will follow in the footsteps and try to make better choices in the future.

Communication at its best will improve the reputation of the company and will increase the customer loyalty and satisfaction. As communication can improve the image of the company, many times as a result also employees are more motivated to keep up with the new and improved company image. It is understandable that bigger companies have more and better resources for communication but smaller companies have the chance to have more impact on people as they usually work more closely with the community so they are more human-oriented. (Communication guide.)

3.3 Green washing

The Oxford dictionary (2013) defines green wash like this: "disinformation

disseminated by an organization so as to present an environmentally responsible public image.” In simpler words, activity can be called green washing, for example, when a company provides information about their environmental activities, which in reality are not true and only an advertisement trick.

As green washing is the concept most well known, there is another concept relating to the same topic. So called green hushing is the opposite of green washing. In green hushing the companies try everything to hide their responsibility information that it is almost next to impossible for consumer to find information on. In Finland the companies often think that they need to be “ready” and “the best” before they can actually publish information on their activities (Joutsenvirta et al. 2011).

Green washing is a big issue when thinking about providing information relating to environmental or CSR issues. There are times when green washing is not intentional or at least most of the information is true and some of it can be exaggerated. Still in most cases the green washing unfortunately is intentional. (Greenwash guide.)

As environmental issues are becoming a trend and are very important to people from consumers to the government, the companies are also pressured to decrease their environmental impact. That of course increases the green washing if the companies don't have the resources at the time. The purpose of it is obviously for a company to create a great image of their company to the world. Great things are said but sadly they are just words and in reality none of it is actually true. It is very easy for people to believe everything organizations say if they don't know the issues more deeply themselves. If they had knowledge of the issue, it would be much easier for them to point out the information that is false. (Greenwash guide.)

A communications agency Futerra has conducted a Green wash Guide that defines 6 steps for company to get a little bit closer to calling themselves green and also helping them to avoid Green wash (Greenwash Guide).

- I. Know thyself
 - work out if you're green or not
 - Pick the products or services you wish to promote on green grounds with care, and beware of your company's overall reputation in the area
- II. Be green by design, not luck
 - The easiest products and services to promote responsibly are those specifically designed to be green or re-designed to be so, not those where you have searched for a green aspect.
- III. Check and check again
 - 1) Many companies bring in external experts to help design green products, or to test an 'eco-redesign' of current products
 - 2) Search out both internal and external experts and ask their opinion before embarking on green promotions.
- IV. Choose your friends wisely
 - Don't be tempted by easy options or half-hearted initiatives. The big labels are hard to reach and that's exactly why they are trusted
- V. Remember words can hurt you
 - Some terms like 'organic' now have legal definitions and others such as Fair-trade are copyrighted.
 - images can also give a misleading impression
- VI. Greenwash health check
 - It's a good idea to health-check all channels for greenwash infestation.

The Greenwash Guide also introduces 10 signs of green wash. By finding traces of these signs it is easier to determine if a company has committed to green washing.

1. Fluffy language
2. Green products vs. dirty company

- Green product produced in an environmentally harmful way
- 3. Suggestive pictures
 - Images that indicate green action
- 4. Irrelevant claims
 - Emphasising one green good, when all other products are not
- 5. Best in class?
 - Declaring that you are slightly greener than the rest, when the rest are hardly doing their share for the environment
- 6. Just not credible
 - Declaring a dangerous product green e.g. cigarettes
- 7. Gobbledygook
 - Using fancy words and jargon that a consumer cannot understand
- 8. Imaginary friends
 - Giving the impression of a third party end that doesn't exist
- 9. No proof
- 10. Out-right lying

As CSR and environmental issues are becoming a trend that also means that green washing is about to increase as there are organizations that want the great image for their company as quickly as possible especially when competing companies are doing their share for the environment. It may sound easy and harmless to get on board with green washing but nowadays as it is a big issue for people to know that companies are honest, that means that the chance of getting caught for green washing is also bigger. (Greenpeace – greenwashing.)

If a company gets caught for green washing it will be very hard to rescue the image of the company. It will take a lot of time for customers, business partners etc. to gain back the trust they had before. That is why companies should forget the easy way and start seriously devoting their energy on CSR issues. Greenpeace really summarizes the point well. If the companies had spent the time they used on looking green, on actually improving their business, they might actually be able to make a difference in the environment. (Greenpeace – greenwashing.)

3.4 Online communication

The Internet represents a genuine revolution in global communication and substantial data exchange. The new revolution has opened new and considerable opportunities to extend marketing of organizations and wholesalers both internally and externally. The Internet has become the most powerful communication tool. Most people around the world have access to the Internet and especially companies have full access and they use the Internet for communication and advertising. For companies communicating through the Internet has become a lot easier, cheaper and time-saving. E-mails are still used a lot by companies to communicate with customers and business partners. Sending out request for quotation, offers, orders et cetera is more efficient when using the Internet because when you send back your answer it will get back immediately (Rayudu 2010).

Companies take full advantage of the Internet as they can reach people all over the world. E-mails, instant chat and especially video conferences save a lot of money from phone calls, sending out letters and from travelling, which then will have a positive impact on the environment. In the empirical part of the thesis video conferences were mentioned in the FGTA members' CSR reports, which is why video conferences are discussed shortly in this theory part.

Video conferencing is still quite new solution but very efficient. A company which has a lot of offices around the country or even around the world will benefit from it the most. Time can be informed by an e-mail so that everyone will know when to turn on the camera. It can be almost impossible to get everyone in the same place at the same time and a video conference can be done from your own work station. This will help keep everyone updated as at least most people can cut 10 minutes from their day to join the conference. (Internet communication.)

4 FINNISH GROCERY TRADE ASSOCIATION

The Finnish Grocery Trade Association, FGTA, is a member of the Federation of Finnish Commerce. FGTA's members are companies and associations active in

the grocery trade. FGTA's members dominate the market segment of groceries in Finland and the share approximately is 90%. (PTY) Finnish Grocery Trade Association has 11 members of which five have information on CSR on their websites and will be part of the thesis. The members are KESKO, SOK, Suomen lähikauppa, Stockmann and Tokmanni. FGTA is an organization that aims to improve and also develop the operating conditions of the general grocery trade and especially the trading of its members. These goals the Association will achieve through business policy initiatives, supply chain development, co-operation projects and services. (PTY/FGTA.)

4.1 Kesko

Kesko is one of the biggest chains of stores in Finland. Their business includes food, home and specialty goods, buildings and home improvement, and car and machinery trades. Kesko has approximately 2000 stores in chain operations in Finland, Sweden, Norway, Estonia, Latvia, Lithuania, Russia and Belarus. Kesko's parent companies and chains operate closely with their retailers and other partners.

Kesko and K-retailers from K-group had retail sales EUR 12 billion in 2011 and Kesko employs approximately 45 000 people. K-group's core competence areas are Development and management of store concepts and brands, Development, ownership and management of the store network, efficient purchasing and logistics, International retail expertise, Combining retailer entrepreneurship and chain operations efficiently, and Leveraging centralized resources and economies of scale. (Kesko.)

4.2 SOK

SOK (Suomen Osuuskauppojen Keskuskunta) is another big chain of stores in Finland. S-group is different from the K-group because the customers are the owners and at the moment SOK has over 1.9 million co-op members. S-Group consists of 21 independent regional co-operatives and SOK, which is owned by the cooperatives. SOK operates as the leader for the cooperatives and produces procurement, expertise and support services for them.

SOK's subsidiaries include Hankkija-Maatalous Oy, Sokotel Oy, SOK Auto-kauppa Oy and procurement companies Inex Partners Oy and Meira Nova Oy. Together, SOK and its subsidiaries form SOK Corporation. Now SOK has over 1600 outlets in Finland and almost 40,000 employees. The retail sales amounted to EUR 10.5 billion in 2010, of which the biggest business area was the supermarket trade with a EUR 6.4 million net turnover. (SOK.)

4.3 Suomen Lähikauppa

Suomen lähikauppa differs from K-group and S-group in a way that it only focuses on convenience stores instead of big supermarkets. Suomen lähikauppa is trusting strongly on their strategy because aspects like trends in consuming, atmosphere challenges and demographical factors all push for convenience stores to be the store of the future. In 2011 the organization had 670 stores and 5300 employees in Finland. Turnover in 2011 was EUR 1025.6 million. The advantages of Suomen lähikauppa are wide opening hours, stores near the consumers, and bringing other services near people for example post services. (Suomen Lähikauppa.)

4.4 Stockmann

Stockmann is a Finnish retail trade focused company that was established in 1862. In 2012 the company's revenue was EUR 2117 million and it has approximately 60 000 shareholders and 15 000 employees. Stockmann group has been divided into two divisions which are Department Store Division which includes Stockmann department Stores, Hobby Hall, Academic Bookstore, Stockmann Beauty and the Bestseller and Zara franchising stores and also Nevsky Centre in St Peterburg, Russia. The second division is Fashion Chain Division and it includes Lindex and Seppälä. All in all Stockmann has over 700 stores in 16 countries. The core values of Stockmann are profit-orientation, customer-orientation, efficiency, commitment, respect for our people and responsibility. (Stockmann.)

4.5 Tokmanni

Tokmanni is the largest Finnish chain of discount stores. The organization consists of 144 stores which operate under seven different brands: Tokmanni, Tarjoustalo, Vapaa Valinta, Robinhood, Säästöporssi, Maxi-Makasiini and Maxi Kodintukku. The mission of the company is to offer products that have an extensive range and also a good quality but still an affordable price. (Tokmanni – Company.)

Tokmanni holds a share of over 40% in the market segment. In 2010 Tokmanni's net sales were EUR 634 million. Tokmanni focuses on taking into consideration the ethical nature of the suppliers' entire operation, which is why the organization joined in 2009 a scheme called the Business Social Compliance Initiative (BSCI). BSCI is a European monitoring system for ethical procurement and it supports and promotes accountability in importing and monitors suppliers. (Tokmanni – Suppliers.)

5 ANALYSIS OF THE RESEARCH

5.1 Collecting and analyzing qualitative data

Qualitative data for the research have been collected through analyzing FGTA members' websites by filling a chart made for this thesis. The charts with answers for each company can be found in the appendices. The chart was divided into four parts; general CSR issues, environmental, social and economical sections. All sections except CSR were divided into two; general information on the subject and plans for the future. The statements were marked with 'yes' or 'no', depending on whether or not there was information on the company's website about that exact topic.

All the information was collected from the websites and the assumption was that the company had provided accurate and up-to-date information on their website. Based on the results acquired from the website analysis, charts were made to clear the explanation of the results of how many positive and how many negative points each of the companies got from each section. The empirical part of this thesis was done to find out the similarities and differences between the members' websites as well as between the websites and the theoretical part of this thesis.

5.2 Website analysis results

The results have been divided into three different parts; Results from each section of the study, differences and similarities between the websites, and differences and similarities between the websites and the theory. First the results of each section will be explained. Then based on the results, the differences and similarities will be discussed.

5.2.1. Results on general CSR issues

The first part of the analysis was to find out about the general CSR issues on the websites. This section had 6 main statements; BSCI, CSR report, working with FTA, working with CSR Europe, EMAS tool, CSR compass and Standards.

The standards were specified with four standards that were taken into consideration in this thesis; those standards were ISO 14001, ISO 26000, SA 8000 and OHSAS 18001. All the statements were answered either 'yes' or 'no' and chart 1 demonstrates the results from each company.

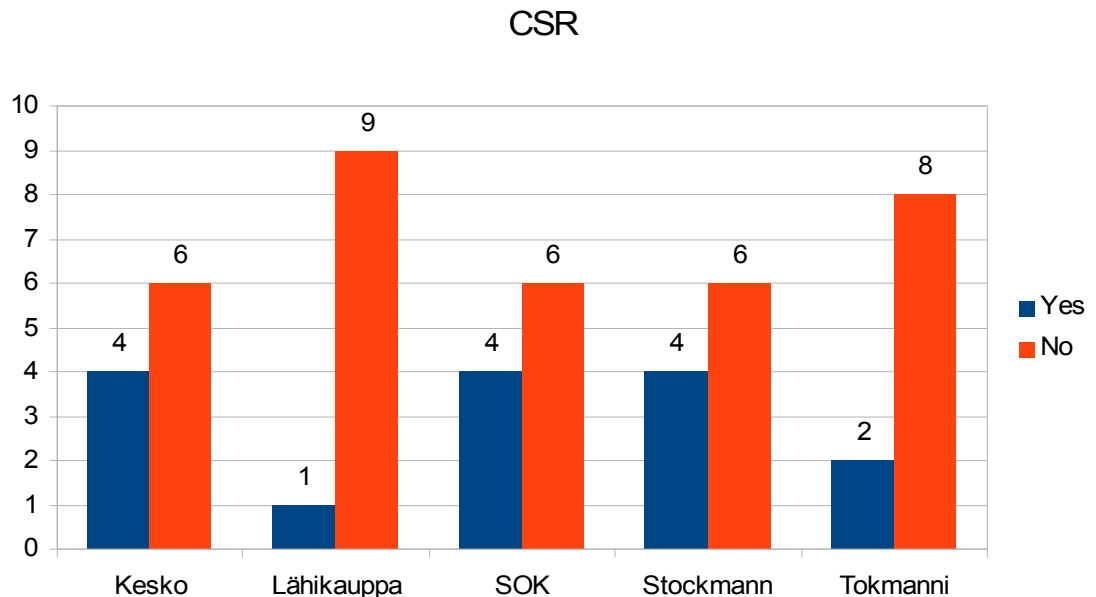


Chart 1. Results on general CSR issues

By examining chart 1 about results on general CSR issues, it is clear that the top three are Kesko, SOK and Stockmann. The results were quite even; all companies had more 'no' answers than 'yes' answers. All the companies were in some way part of BSCI.

Kesko provided very clear, trustworthy and well-rounded information on BSCI. The language was understandable but still professional. BSCI's goal is to improve the working conditions in high risk countries to meet the level required by international agreements, and Kesko's one goal is to increase the number of suppliers in high-risk countries. That is why Kesko requires from their suppliers from these high-risk countries to have an audit of BSCI's code of conduct and follow the SA 8000 guidelines. Kesko has certified the ISO 14001 standard and with Stockmann, they are the only members to have done so.

Kesko's websites were very logical and the information was very easy to find

and there was a lot of it. They really have had the consumer in mind when the websites have been under construction. They provide information in Finnish, Swedish and English and their CSR report was in Finnish and English. The report was very well built up as Kesko uses GRI guidelines when formulating their CSR report. Kesko also had provided information extensively on every aspect of CSR.

EMAS tool, CSR compass, CSR Europe, and standards ISO 26000 and OHSAS 18001 weren't mentioned on Kesko's websites. Even though CSR Europe and EMAS tool are used by a lot of companies globally, it was very surprising to find out that none of these companies taken a part of this thesis had mentioned on their websites that they were using or co-operating with these organizations and tools.

Suomen Lähikauppa was the member who has the least 'yes' answers. Their websites all in all were quite limited and there weren't much specific information on CSR. BSCI was mentioned and they require their logistics companies to be a part of BSCI, for example they had mentioned their logistics company partner Tuko Logistics and they have the audit of BSCI's code of conduct. Besides the BSCI statement, all other statements were given the answer 'no'. Suomen Lähi-kauppa did not mention that they are certified for any standards, or were there mentioned that they require certain standards from their suppliers or partners. In conclusion the websites were not consumer friendly.

SOK, Suomen Osuuskauppojen Keskuskunta, was one of the top three in the general CSR information part. SOK had four 'yes' and six 'no' answers. As mentioned before, all companies were in somehow working with BSCI. 'Yes' answers were given for BSCI, CSR report, working with FTA and SA 8000 standard.

In their CSR report SOK informs that they have a representative on the FTA board and in the BSCI Steering Committee and Primary Production working group (SOK report.) In SOK's CSR report there was very extensive and also very detailed information on their cooperation with BSCI. Aspects like what do

the BSCI audits include and also results from audits made for high-risk country suppliers. All things considered SOK's CSR report was very well done. The report had information on every aspect of CSR and for a customer who wants to know more about the company's activities, the report answers a lot of their questions. The report was very clear and logical, there was also mentioned that SOK uses the GRI guidelines for writing their CSR reports. SOK had a 'yes' answer to the SA 8000 standard. Like Kesko, SOK requires from their suppliers the certification of the standard and of audited high-risk country purchases four per cent come from suppliers with an SA 8000. As other companies SOK also is not member of CSR Europe, not using the EMAS tool or CSR compass, and not certified for ISO14001, ISO 26000 or OHSAS 18001.

On the SOK websites the CSR information was not the easiest to find. What was very positive is the fact that the company provides information in Finnish, Swedish and English. The CSR report was available in Finnish and Swedish. When searching for this kind of information that is very current, and especially when the company has provided very useful and a lot of information, from consumers' point of view the expectation is to find the information or the link to it, on the front page. It straight away affects the interest towards the information and the worst case scenario; the interest towards the company.

On Stockmann's websites the CSR information was a bit difficult to find. Even though the FGTA has a straight link to their member's website, there is not any information there. When a consumer is looking for information there, at first they need to go the Stockmann Group's websites, which is a website for all the Stockmann Group's companies and the information there was very easy to find and it was logical and relevant. All the CSR components had their own section, where were the most important and significant information was gathered.

Stockmann had 'yes' answers to the following statements: BSCI, CSR report, working with FTA and ISO 14001. Stockmann Group is the only member, excluding Kesko, who has already published their CSR report from 2012. The report was available only in Finnish but the English and Swedish versions are coming in the near future. The report was very logical and provided relevant

information. Out of all these companies, Stockmann's CSR report gave the impression that it wasn't targeted at the consumers but their partner companies. The structure and visual aspects were very smart and the language was very business-like. From consumer's point of view it was quite exhausting to read. Stockmann has certified the ISO 14001 standard and the company is also working with FTA and BSCI.

Tokmanni had only two 'yes' answers and eight 'no' answers in the first part of the study. The yes answers came from BSCI and working with FTA. The websites functioned well and information was easy to find. There weren't a lot of information but Tokmanni has provided the information in Finnish, Swedish and English. Tokmanni did not have CSR report, standards or CSR compass and EMAS tool. Tokmanni also did not mention that they are or aren't working with CSR Europe.

5.2.2. Results on environmental issues

The environmental part had ten statements; measuring environmental impact, use of renewable energy sources, conserving non-renewable energy sources, effective recycling, ethical products, minimizing carbon footprint, green packaging. In the plans for the future section the statements were as follows; minimizing raw material waste, improving environmental protection and improving water reserving. In this section again the top three were Kesko, SOK and Stockmann. The results were a bit more scattered than in the first part. Kesko was the clear leader, SOK and Stockmann in the middle and Suomen Lähikauppa and Tokmanni had the least 'yes' answers. The results can be seen in chart 2.

Environmental

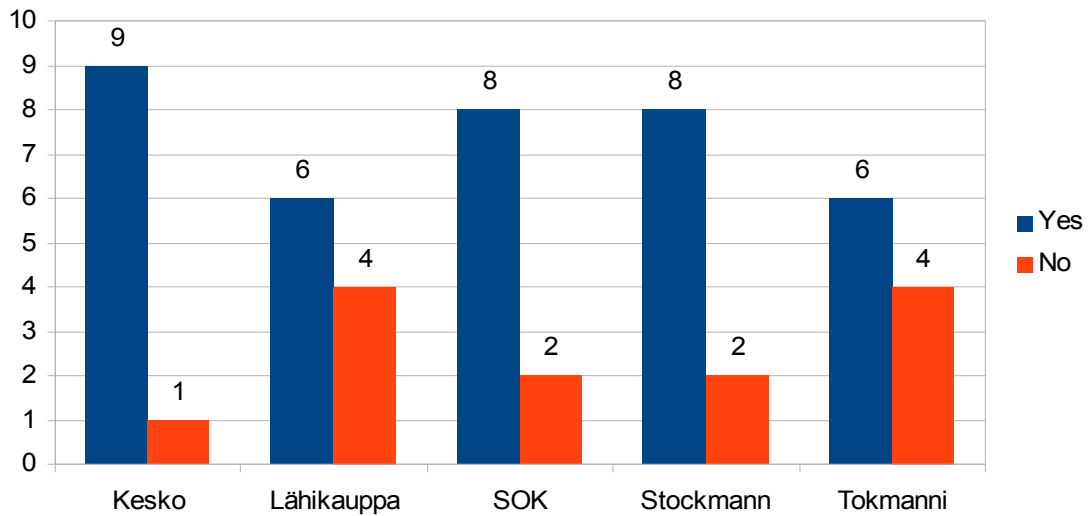


Chart 2. Results on environmental issues

Kesko took the first place with nine 'yes' answers and only one 'no', which came from the conserving non-renewable energy sources. As it seems quite obvious that companies are recycling and minimizing their carbon footprint, it makes all the difference when the companies are informing consumers of their activities in the field. Kesko already has a good range of ethical products but they want to increase especially the organic product range, and this way support sustainable agriculture. Kesko is also trying to improve their logistics and their target is to decrease the emissions coming from deliveries by 10 per cent by 2020.

In the plans for the future section Kesko had 'yes' answers to all of the statements. Minimizing raw material waste, improving environmental protection and improving water reserving, all of these statements were mentioned in the CSR report and energy and resources efficiency are important aspects of Kesko's CSR activity.

Suomen Lähikauppa got six 'yes' and four 'no' answers. The 'yes' answers came from measuring environmental impact, use of renewable energy sources, effective recycling, ethical products, minimizing carbon footprint and in the plans for the future section minimizing raw material waste. As the company is meas-

uring their impact on environment they have started a more efficient logistics system. Deliveries are done as a combined transportation. Products are delivered to several stores in the same delivery to decrease emissions and costs.

Suomen Lähikauppa has agreed on an energy efficiency contract to have nine per cent more efficient energy use by 2016. Effective recycling is already part of Suomen Lähikauppa's strategy but they are still trying to minimize their material waste. One of the main advantages that the company has is the fact that the stores are very close to people, even in the countryside. People can come by bike or walk to the store and not leave a mark in the environment.

In the environmental issues SOK had eight 'yes' and two 'no' answers. The 'no' answers came from green packaging and improving water reserving. Minimizing carbon footprint is important and SOK has developed a new gasoline called EkoFlex for their ABC stations. It has been developed for Finnish weather and it has been produced from grocery industry's bio waste and it will produce 80 per cent less carbon emissions. Also SOK has been able to decrease their material waste and the waste ending up at the landfill sites decreased by 40 per cent in 2011. To do their share for improving the environmental protection SOK has also cut down delivery numbers and they are loading the trucks full before making deliveries. Also the deliveries are made to many stores at once.

Ethical product ranges are increasing all the time and SOK is focusing on local and organic foods. Selling of organic products increased by 50 per cent and 67 per cent of all bread coming to the stores are local. SOK is also trying to improve the sustainable production of palm oil, soy and tropical wood. WWF's 2011 palm oil scoring gave SOK seven out of nine points (SOK report.)

Stockmann had the same results as SOK, meaning eight 'yes' and two 'no' answers. 'No' answers came from conserving non-renewable energy sources and improving water reserving. Stockmann has also moved to video conferences to decrease travel costs and emissions. Effective recycling and decreasing material waste are two very important aspects of Stockmann's environmental protection. In 2011 recycling efficiency improved by four percentage points. All

the stores in Finland have certified ISO 14001, so environmental management in Stockmann is one of the best.

Tokmanni had six 'yes' and four 'no' answers. The 'yes' answers came from measuring environmental impact, use of renewable energy sources, effective recycling, ethical products, minimizing carbon footprint and in the plans for the future section minimizing raw material waste and also increasing the recycling of package material. In 2012 Tokmanni refurbished one of their stores in Vantaa and the lighting system was changed to LED lights. Energy used for lighting was cut by 60 per cent. Tokmanni also joined an energy efficiency agreement scheme for the Finnish retail sector and the agreement is to reduce energy consumption by nine per cent in 2010-2016. To guarantee the ethicalness of the products and the production, the management of importing risks takes into account the results of ethical and social quality monitoring activities in the production environment of risk countries.

5.2.3. Results on social issues

The social issues had 13 statements; sponsoring community events, training employees, complying with human rights, complying with laws and regulations, maximizing product durability and safety, recruiting socially excluded people, employee rewarding and providing domestic products. In the plans for the future section the statements were: increasing customer satisfaction, guaranteeing a wide range of products, guaranteeing domestic raw materials, maintaining good reputation and increasing the ethicalness of products. In chart 3 the results on social issues can be seen.

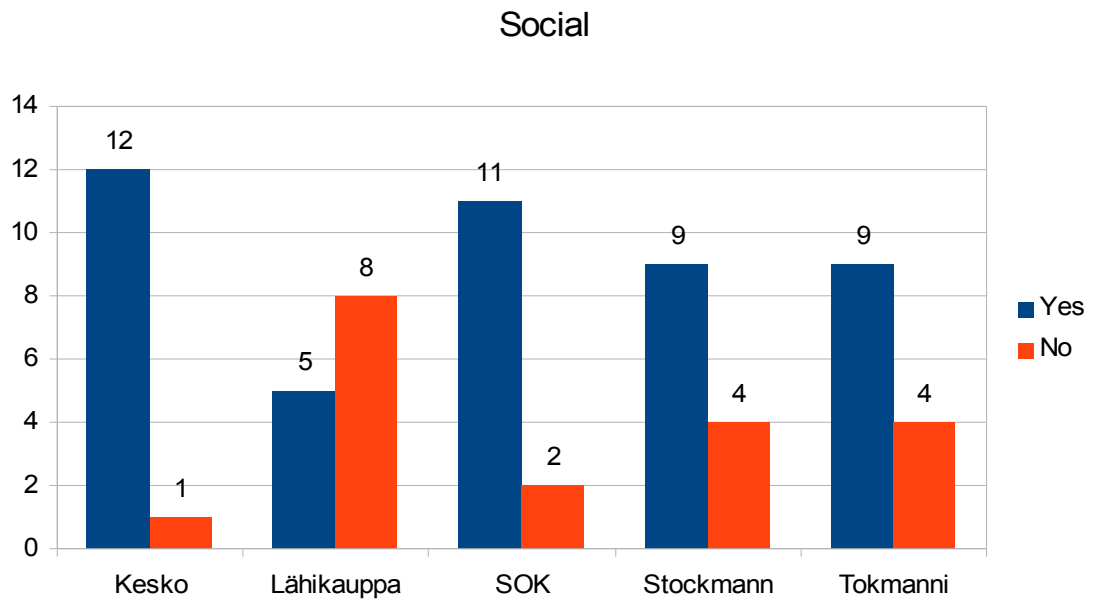


Chart 3. Results on social issues

Kesko got the highest score in the social issues section with 12 'yes' and one 'no' answer. The 'no' answer was from employee rewarding. Kesko is very focused on the social issues of CSR. They have prepared a guide, principles and practice of socially responsible trading. Kesko is also focusing on providing consumers domestic and especially local products. In 2012 Kesko bought locally produced products worth of EUR 568 million. From Finland all in all the purchases were 67.8 per cent. One aspect in the social issues that differentiates Kesko from other FGTA members is the fact that Kesko is supporting the recruitment of socially excluded people. They are especially trying to help mentally disabled people get a job. In 2012 Kesko used EUR 0.9 million for sponsoring organizations and communities. To maintain their good reputation Kesko takes into consideration consumers' feedback when making changes and plans for the future.

Suomen Lähikauppa is the only member who got more 'no' than 'yes' answers in the social issues. They got five 'yes' and eight 'no' answers. The 'yes' answers came from: training employees, complying with human rights, complying with laws and regulations, increasing customer satisfaction, and maintaining good reputation. The main focus that the company has is on providing services

on the elderly and people living in sparsely populated areas. This also helps them keep up with good reputation and increase customer satisfaction.

SOK is very active in the social issues. They got the second best results with 11 'yes' and two 'no' answers. The 'no' answers were from recruiting socially excluded people, and rewarding employees. SOK has also prepared a guide for socially responsible trading. SOK is participating in many campaigns and every year they arrange their own campaign in the autumn to donate back bags for children starting school. In 2011, 54 216 back bags were donated. SOK is also working with UNICEF to provide water in developing countries.

To maximize product durability and safety all products are studied before they are accepted in the product range. In 2011, 6155 daily consumer goods were studied. SOK will sponsor culture that is closer to ordinary people, meaning that they will only sponsor individual events if they are nationwide and potentially accessible for all Finns. Training employees is important so that the staff has the skills to help the customers when needed. In SOK both employees and bosses have trainings with regularity.

SOK wants to keep customers happy and that is why customers' feedback are read carefully and taken into consideration when plans for the future are made or when new products are being picked out. SOK tries to concentrate on domestic and local products to help small businesses, decrease emissions and to provide customers local food.

Stockmann had nine 'yes' and four 'no' answers. The 'no' answers were: recruiting socially excluded people, employee rewarding, providing domestic products and guaranteeing domestic raw materials. Stockmann is a founding member of Transparency Finland which is an organization working to combat international bribery. As Stockmann doesn't produce their products but buys them around the world, they stipulate their product suppliers to observe CSR in their production processes. Employees are in an important role at Stockmann. Every employee will go through training and the company offers employees opportunities for different career paths and career advancement.

Tokmanni got also nine 'yes' and four 'no' answers. The 'no' answers came from the following statements: recruiting socially excluded people, employee rewarding, guaranteeing domestic raw materials, and increasing the ethicalness of products. To maximize product durability and safety, Tokmanni makes a risk analysis for all products. Before any products are accepted in the product range they need pass the Finnish and EU safety regulations. To increase customer satisfaction Tokmanni will continue to keep low prices so that everyone can afford them and in 2011 Tokmanni opened an online store which will help to reach consumers more. Employee training is done annually and everyone needs to participate. It will help keep up their good reputation and also providing more help for the consumers when they have an educated staff.

5.2.4. Results on economic issues

The last part of the study includes ten statements; complying with collective labor agreement on salaries, community investments, investing on environmental programmes, economic report, complying with taxation laws, employee benefits (health care, insurance, maternity leave etc.) and in the plans for the future section; reduce costs, increasing turnover, minimizing financial risks, and increase employee investment (retirement plans, welfare etc.). The results from all the companies on economic issues can be seen in chart 3 below:

Economical

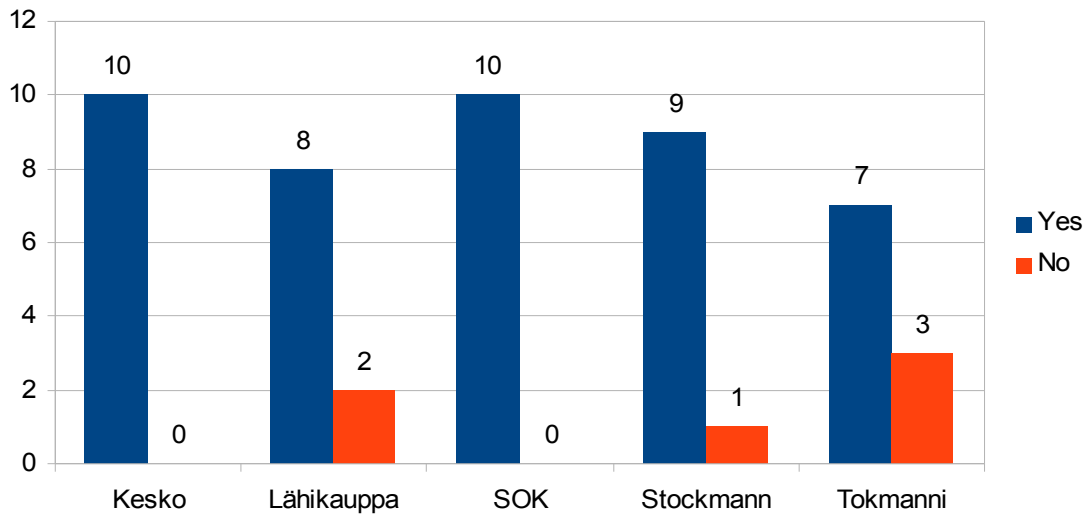


Chart 4. Results on Economical issues

Kesko got the top score with SOK on economic issues with only 'yes' answers. Kesko like all the other companies as well, has agreed to pay wages according to the collective labor agreement. Also employee benefits like health care and maternity leave are provided for free for the employees. The company is also complying with taxation laws and in 2012 Kesko paid property taxes EUR 3.8 million and income taxes in Finland EUR 70.5 million. Kesko is going to increase their employee investment by investing more in trainings.

Suomen Lähikauppa got eight 'yes' and two 'no' answers from economical issues. The 'no' answers were community investments and investing in environmental programmes. Information all in all on the websites was very limited but especially economic information. Employee wellbeing, safety and investment are important in Suomen Lähikauppa and so free health care, employee discounts, and sickness funds are provided for employees. According to the company websites, the only thing to guarantee the continuance of services and thus also CSR activities, is to keep the business competitive in the market.

SOK was with Kesko the top company in economical issues with only 'yes' answers. On the websites the economic responsibility information was in a

different place from the other CSR information, so it took a little more time to find out answers. Communities are important aspect in SOK. In 2011 SOK spent EUR 4 million on sponsorships; 50 per cent on sports, 25 per cent on culture and 25 per cent on social activities. SOK also donated EUR 3.3 million to child welfare in 2011. SOK is complying with the taxation laws even though the company operates at the national level, tax revenues are distributed to the regions. Collective labor agreement stipulates the wages in SOK. Also employee benefits, health care, employee discounts, maternity leave etc, are provided for the employees.

Stockmann had nine 'yes' and only one 'no' answer. The only 'no' came from increasing employee investment. Stockmann had very thoroughly provided information on every aspect of CSR. The company is complying with taxation laws and in 2011 they paid EUR 4.9 million income taxes. In the future Stockmann's one very big goal is increasing revenues as in 2011 they did not reach their target. Stockmann is also donating annually money to worthy causes. Clean Baltic Sea, John Nurminen foundation, Rewrite the Future of Save the Children, National Book drive, Psychiatry research foundation, and Eye foundation.

In the final part of the study Tokmanni had the least 'yes' answers. They had seven 'yes' and three 'no' answers. Investing on environmental programmes, economic report and complying with taxation laws were the statements that were not found on the websites, hence getting the three 'no' answers. Tokmanni has made donations during 2012 quite a lot for a company only operating in Finland. The company supports various charitable organizations and in 2012 they gave support to a joint campaign sponsoring children and young people, and EUR 20 000 was donated to Veikko ja Lahja Hurstin Laupeudentyö ry.

5.3 Similarities and differences between the websites

Similarities between the websites were quite scattered. When comparing the results from all the companies, there were more similarities between the 'yes' answers than 'no' answers. In the first, **general CSR issues**, the similarities

were 'yes' answers from all to the BSCI statement, and the rest were 'no' answers from all members to the following statements: working with CSR Europe, EMAS tool, CSR compass, ISO 26000 and OHSAS 18001. The differences in this section were CSR report, working with FTA, ISO 14001 and SA 8000. CSR report was on SOK, Kesko and Stockmann's websites. Working with FTA were SOK, Stockmann and Tokmanni. Kesko and Stockmann had the ISO 14001 standard, and Kesko and SOK had the SA 8000 standard. In this section there weren't that many differences but the most of the similarities were unfortunately from the 'no' answers.

In the **environmental section** there were more differences than similarities between the websites. Some similarities were still found between all the websites; measuring the environmental impact, use of nonrenewable energy sources, effective recycling, ethical products, and minimizing carbon footprint. All the other statements got very scattered results. Mostly there were similarities between Kesko and Stockmann. Between Kesko and Stockmann there was also only one difference; the last statement: improving water reserving. In this statement Kesko had 'yes' and Stockmann 'no' answer. This was a surprising result to see because the expectation was to see the most similarities between SOK and Kesko.

Similarities between Kesko and SOK were to be expected as both companies are market leaders in the same field in Finland. All other statements had the same answers from both companies except conserving nonrenewable energy sources, where SOK had 'yes' and Kesko 'no'; Green packaging, where Kesko had yes and SOK no; and improving water reserving, where Kesko had 'yes' and SOK 'no'.

In this section also similarities were found between Tokmanni and Suomen Lähikauppa. There were only two statements, in the plans for the future section, where the answers were different; minimizing raw material waste, where Suomen Lähikauppa had 'yes' and Tokmanni 'no', and improving environmental protection where Tokmanni had 'yes' and Suomen Lähikauppa 'no'. Stockmann fell between these two groups

In the **social issues** of the study there were more differences in the answers than similarities. The statements that got 'yes' answers from all the companies were: training employees, complying with human rights, complying with laws and regulations, increasing customer satisfaction, and maintaining good reputation. There was one statement that got 'no' answer from all companies and that statement was employee rewarding.

The most similarities in the **social issues** were found between SOK and Kesko. All other statements had the same answer except recruiting socially excluded people where Kesko had 'yes' and SOK 'no'. The most differences were found between Kesko and Suomen Lähikauppa. There were seven out of thirteen statements that differed from one another. These statements were: sponsoring community events, maximizing product durability and safety, recruiting socially excluded people, providing domestic products, guaranteeing a wide range of products, guaranteeing domestic raw materials, and increasing the ethicalness of products. For all these statements Kesko had 'yes' and Suomen Lähikauppa 'no' answers.

In the last part of the study, **economical aspects** of CSR, there were the same amount of differences and similarities in the results. Similarities were: complying with collective labor agreement, employee benefits, reducing costs, increasing turnover, and minimizing financial risks. In the last statement, increasing employee investment, Stockmann was the only company with 'no' information on the subject. All other companies informed that investing in their employees is important.

The most similarities were found once again between SOK and Kesko, and Kesko and Stockmann. Between SOK and Kesko all the other statements were answered the same except the investing on environmental programmes where Kesko had 'yes' and SOK 'no'. Between Kesko and Stockmann the difference was in the statement increasing employee investment, for which Kesko had 'yes' and Stockmann 'no'.

The social issues section was the most even one. There were ten statements and the most differences were that were found between the websites were three. There were three differences between Tokmanni and Suomen Lähikauppa, Kesko and Tokmanni, and Suomen Lähikauppa and Stockmann

Tokmanni and Suomen Lähikauppa had differences in the following statements: community investments for which Tokmanni had 'ye' and Suomen Lähikauppa 'no', economic report and complying with taxation laws. In the latter two statements Suomen Lähikauppa had 'yes' and Tokmanni 'no' answers. Between Kesko and Tokmanni the differences were in the three following statements: Investing on environmental programmes, economic report and complying with taxation laws. For all statements Kesko had 'yes' and Tokmanni 'no'.

Suomen lähikauppa and Stockmann also had differences in three statements in **the economic** part of the study. The statements were: community investments, investing on environmental programmes, and increasing employee investment. In the former two Stockmann had 'yes' and Suomen Lähikauppa 'no', and in the last statement Suomen Lähikauppa had 'yes' and Stockmann 'no'.

5.4 Similarities and differences between the websites and the theory

The chart that was used to gather information from the websites was made based on the theory part of this thesis. The chart consisted of general CSR issues, environmental, social and economical issues. To see how the information on the websites differs from, or links to the theory part of this thesis, the answers from the website analysis were used. The company with most 'yes' answers, has the most similarities with the theory, hence the member with most 'no' answers has the most differences with the theory.

In the chart can be seen that the member with the most 'yes' answers is Kesko. There were all in all 43 statements, of which Kesko got 35 yes answers. That is 81.4 per cent. SOK was a close second with 33 'yes' answers, 76.7 per cent. Stockmann was the third with 30 'yes' answers, 69.8 per cent. The fourth was Tokmanni with 24 'yes' answers, 55.8 per cent. In the last place is Suomen

Lähikauppa with only 20 'yes' answers, 46.5 per cent, which is less than half of the statements. Suomen Lähikauppa is also the only member with more 'no' than 'yes' answers. They got 23 'no' answers out of 43 statements which is 53.5 per cent. The final results of how many 'yes' and how many 'no' answers the companies had all together, can be seen in chart 5 below:

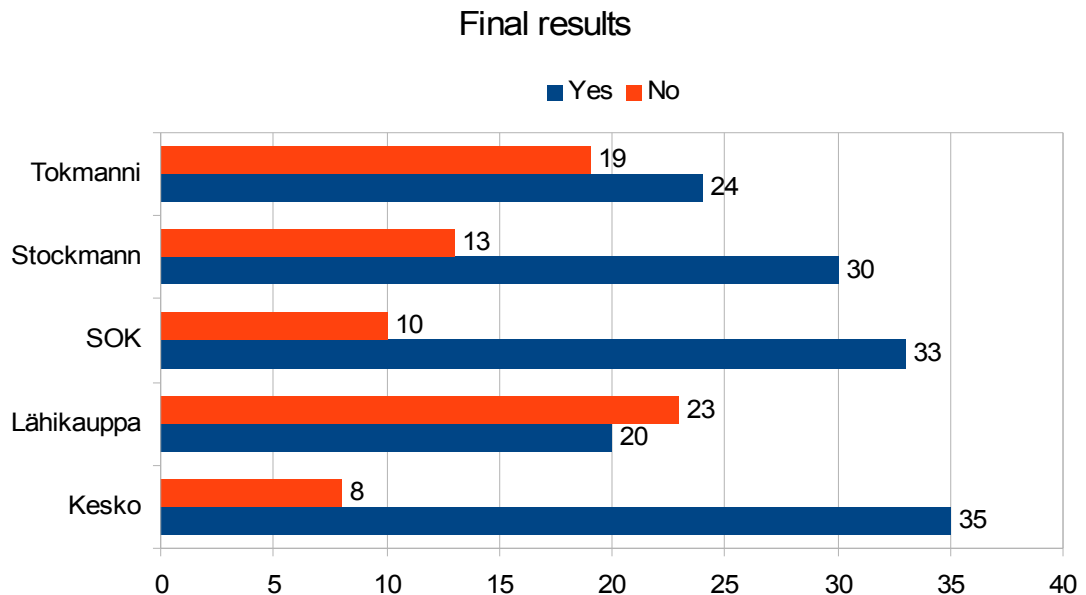


Chart 5. Final results of the study

Based on the answers acquired from the website analysis the companies have been put in order, in the first place the member of FGTA who provided the most thorough and trustworthy information.

1. Kesko
2. SOK
3. Stockmann
4. Tokmanni
5. Suomen Lähikauppa

All companies had CSR information on their websites but Kesko had clearly focused the most on the subject's every aspect and it really showed in the study. Kesko was also the member who had had CSR as part of their business the longest. SOK came as a close second with only two points separating these

companies.

6 SUMMARY AND CONCLUSION

The purpose of this thesis was to find out the differences and similarities in the websites of FGTA member's. There are eleven members in FGTA but only those members with CSR information on their websites were taken a part of this thesis. In the theoretical part qualitative data was used and the information was acquired from articles, books and Internet sources. In the theoretical part corporate social responsibility, CSR, and communication and their sub-categories were explained. CSR's consists of environmental, social and economical aspects. From communication, online communication, communicating CSR and green washing were taken a part of this thesis and explained in the theory part.

The empirical part of the thesis was based on the information found on the members' websites. The websites were analyzed with a chart that included statements of every aspect of CSR; general issues, environmental, social and economical. The answers were marked with 'yes' or 'no', depending on whether or not the websites provided information on that exact subject. The results were compared to each other as well as to the theory. The findings of the study show that corporate social responsibility is becoming a very important aspect of Finnish companies' business strategies. There is always room for improvement but results of the FGTA members' current CSR activities show that in a small country like Finland, CSR can still be done very thoroughly.

Kesko's websites provided the most thorough and also the most precise information. SOK and Stockmann's websites were also very good and all these three companies had very well done CSR reports provided on their websites. Tokmanni and Suomen Lähikauppa had some information on CSR, neither having CSR report.

The results of the study show that from the members taken a part of the thesis, Kesko was clearly the member who provided the most thorough and precise information. In every section of the study, general CSR issues, environmental,

social and economical issues, Kesko had the best score alone or with another member. There were all in all 43 statements of which Kesko got 35 'yes' answers. Other members' results were: SOK with 33 'yes' answers, Stockmann with 30 'yes' answers, Tokmanni with 24 'yes' answers, and in the last place Suomen Lähikauppa with only 20 'yes' answers. Suomen Lähikauppa was also the only member who had more 'no' than 'yes' answers.

In conclusion CSR is an important aspect of companies' business strategies and in the future it is possible that CSR's role will grow. Especially environmental issues are already very current and many companies are already measuring their environmental impact, surely the other aspects of CSR will follow close behind.

All in all this thesis process was very interesting and it gave an interesting perspective of CSR and also about the retailing business to the writer.

7 DISCUSSION

In addition to this study there is still a lot of ground to cover concerning CSR. In this study only the CSR section of the pages was taken into consideration. One possibility is to study the entire pages of the FGTA members and maybe take those members into the study as well, who do not have responsibility information on their websites and concentrate only on the visual aspects of the websites. Another possibility is to study the websites as they are and concentrate on the websites from green wash point of view.

The reliability of the results is quite good. The study concentrated only on the CSR issues on the websites. So even though the company may have some activity on a subject that wasn't informed on their websites, it was not taken a part of this study. So the results of the study are strictly based on the information found on the FGTA members' websites.

There are a lot of literature on CSR in books, articles and the Internet. Most of the Internet sources were big organizations' so the information found there can

be assumed reliable. Also the books and articles used for the theory part of this thesis are reliable. To make a wider study of this topic, there are a lot of books that concentrate on this exact topic and those could be taken a part of a new study. All in all, the sources were reliable and also provided very useful information for this thesis.

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Appendices

Appendix 1: Website analysis SOK

Appendix 2: Website analysis Kesko

Appendix 3: Website analysis Suomen Lähikauppa

Appendix 4: Website analysis Stockmann

Appendix 5: Website analysis Tokmanni

Appendix 1 – Website analysis SOK

CSR	YES	NO
BSCI	X	
CSR report	X	
Working with FTA	X	
Working with CSR Europe		X
EMAS tool		X
CSR compass		X
Standards		
-ISO14001		X
-ISO26000		X
-SA8000	X	
-OHSAS 18001		X
Environmental		
Measuring environmental impact	X	
Use of renewable energy sources	X	
Conserving nonrenewable energy sources	X	
Effective recycling	X	
Ethical products	X	
Minimizing carbon footprint	X	
Green packaging		X
Plans for the future		
Minimizing raw material waste	X	
Improving environmental protection	X	
Improving water reserving		X
Social		
Sponsoring community events	X	
Training employees	X	
Complying with human rights	X	
Complying with laws and regulations	X	
Maximizing product durability and safety	X	
Recruiting socially excluded people		X
Employee rewarding		X
Providing domestic products	X	
Plans for the future		
Increasing customer satisfaction	X	
Guaranteeing a wide range of products	X	
Guaranteeing domestic raw materials	X	
Maintaining good reputation	X	
Increasing the ethicalness of products	X	
Economical		
Complying with collective labor agreement on salaries	X	
Community investments	X	
Investing on environmental programmes	X	
Economic report	X	
Complying with taxation laws	X	
Employee benefits (health care, insurance, maternity leave etc.)	X	

<i>Plans for the future</i>		
Reduce costs	x	
Increasing turnover	x	
Minimizing financial risks	x	
Increase employee investment (retirement plans, welfare etc.)	x	

Appendix 2 – Website analysis Kesko

CSR	YES	NO
BSCI	X	
CSR report	X	
Working with FTA		X
Working with CSR Europe		X
EMAS tool		X
CSR compass		X
Standards		
-ISO14001	X	
-ISO26000		X
-SA8000	X	
-OHSAS 18001		X
Environmental		
Measuring environmental impact	X	
Use of renewable energy sources	X	
Conserving nonrenewable energy sources		X
Effective recycling	X	
Ethical products	X	
Minimizing carbon footprint	X	
Green packaging	X	
Plans for the future		
Minimizing raw material waste	X	
Improving environmental protection	X	
Improving water reserving	X	
Social		
Sponsoring community events	X	
Training employees	X	
Complying with human rights	X	
Complying with laws and regulations	X	
Maximizing product durability and safety	X	
Recruiting socially excluded people	X	
Employee rewarding		X
Providing domestic products	X	
Plans for the future		
Increasing customer satisfaction	X	
Guaranteeing a wide range of products	X	
Guaranteeing domestic raw materials	X	
Maintaining good reputation	X	
Increasing the ethicalness of products	X	
Economical		
Complying with collective labor agreement on salaries	X	
Community investments	X	
Investing on environmental programmes	X	
Economic report	X	
Complying with taxation laws	X	
Employee benefits (health care, insurance, maternity leave etc.)	X	

<i>Plans for the future</i>		
Reduce costs	x	
Increasing turnover	x	
Minimizing financial risks	x	
Increase employee investment (retirement plans, welfare etc.)	x	

Appendix 3 – Website analysis Suomen Lähikauppa

CSR	YES	NO
BSCI	x	
CSR report		x
Working with FTA		x
Working with CSR Europe		x
EMAS tool		x
CSR compass		x
Standards		
-ISO14001		x
-ISO26000		x
-SA8000		x
-OHSAS 18001		x
Environmental		
Measuring environmental impact	x	
Use of renewable energy sources	x	
Conserving nonrenewable energy sources		x
Effective recycling	x	
Ethical products	x	
Minimizing carbon footprint	x	
Green packaging		x
Plans for the future		
Minimizing raw material waste	x	
Improving environmental protection		x
Improving water reserving		x
Social		
Sponsoring community events		x
Training employees	x	
Complying with human rights	x	
Complying with laws and regulations	x	
Maximizing product durability and safety		x
Recruiting socially excluded people		x
Employee rewarding		x
Providing domestic products		x
Plans for the future		
Increasing customer satisfaction	x	
Guaranteeing a wide range of products		x
Guaranteeing domestic raw materials		x
Maintaining good reputation	x	
Increasing the ethicalness of products		x
Economical		
Complying with collective labor agreement on salaries	x	
Community investments		x
Investing on environmental programmes		x
Economic report	x	
Complying with taxation laws	x	
Employee benefits (health care, insurance, maternity leave etc.)	x	

<i>Plans for the future</i>		
Reduce costs	x	
Increasing turnover	x	
Minimizing financial risks	x	
Investing on environmental programmes		x
Increase employee investment (retirement plans, welfare etc.)	x	

Appendix 4 – Website analysis Stockmann

CSR	YES	NO
BSCI	X	
CSR report	X	
Working with FTA	X	
Working with CSR Europe		X
EMAS tool		X
CSR compass		X
Standards		
-ISO14001	X	
-ISO26000		X
-SA8000		X
-OHSAS 18001		X
Environmental		
Measuring environmental impact	X	
Use of renewable energy sources	X	
Conserving nonrenewable energy sources		X
Effective recycling	X	
Ethical products	X	
Minimizing carbon footprint	X	
Green packaging	X	
Plans for the future		
Minimizing raw material waste	X	
Improving environmental protection	X	
Improving water reserving		X
Social		
Sponsoring community events	X	
Training employees	X	
Complying with human rights	X	
Complying with laws and regulations	X	
Maximizing product durability and safety	X	
Recruiting socially excluded people		X
Employee rewarding		X
Providing domestic products		X
Plans for the future		
Increasing customer satisfaction	X	
Guaranteeing a wide range of products	X	
Guaranteeing domestic raw materials		X
Maintaining good reputation	X	
Increasing the ethicalness of products	X	
Economical		
Complying with collective labor agreement on salaries	X	
Community investments	X	
Investing on environmental programmes	X	
Economic report	X	
Complying with taxation laws	X	
Employee benefits (health care, insurance, maternity leave etc.)	X	

<i>Plans for the future</i>		
Reduce costs	x	
Increasing turnover	x	
Minimizing financial risks	x	
Increase employee investment (retirement plans, welfare etc.)		x

Appendix 5 – Website analysis Tokmanni

CSR	YES	NO
BSCI	x	
CSR report		x
Working with FTA	x	
Working with CSR Europe		x
EMAS tool		x
CSR compass		x
Standards		
-ISO14001		x
-ISO26000		x
-SA8000		x
-OHSAS 18001		x
Environmental		
Measuring environmental impact	x	
Use of renewable energy sources	x	
Conserving nonrenewable energy sources		x
Effective recycling	x	
Ethical products	x	
Minimizing carbon footprint	x	
Green packaging		x
Plans for the future		
Minimizing raw material waste		x
Improving environmental protection	x	
Improving water reserving		x
Social		
Sponsoring community events	x	
Training employees	x	
Complying with human rights	x	
Complying with laws and regulations	x	
Maximizing product durability and safety	x	
Recruiting socially excluded people		x
Employee rewarding		x
Providing domestic products	x	
Plans for the future		
Increasing customer satisfaction	x	
Guaranteeing a wide range of products	x	
Guaranteeing domestic raw materials		x
Maintaining good reputation	x	
Increasing the ethicalness of products		x
Economical		
Complying with collective labor agreement on salaries	x	
Community investments	x	
Investing on environmental programmes		x
Economic report		x
Complying with taxation laws		x
Employee benefits (health care, insurance, maternity leave etc.)	x	
Plans for the future		

Reduce costs	x	
Increasing turnover	x	
Minimizing financial risks	x	
Increase employee investment (retirement plans, welfare etc.)	x	