Stakeholder mapping of CSR in Switzerland

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Abstract

Purpose – This paper aims to investigate, using stakeholder map methodology, showing power, urgency, legitimacy and concerns of different actors, the current state of corporate social responsibility (CSR) in Switzerland. Previous research on CSR in Europe has made few attempts to identify stakeholders and their contribution to this topic.

Design/methodology/approach – To derive this map, publicly available documents were explored, augmented by 27 interviews with key stakeholders (consumers, media, government, trade unions, non-profit organisations [NPOs], banks, certifiers and consultants) and management of different companies (multinational enterprises [MNEs], small- and medium-sized enterprises [SMEs] and large national companies). Using MAXQDA, the quantified codes given for power, legitimacy and urgency were triangulated between self-reporting, external assessments and statements from publicly available documents and subsequently transferred into stakeholder priorities or, in other words, into positions in the map. Further, the codes given in the interviews for different CSR interests and the results from the document analysis were linked between stakeholders. The identified concerns and priorities were quantitatively analysed in regard to centrality and salience using VennMaker.

Findings – The paper identified SMEs, MNEs and cooperating NPOs as being the most significant stakeholders, in that order. CSR is, therefore, not driven primarily by regulators, market pressure or customers. Further network parameters substantiated the importance of SMEs while following an unconventionally informal and idiosyncratic CSR approach. Hence, insights into these ethics-driven, unformalised business models that pursue broader responsibility based on trust, traditional values, regional anchors and the willingness to “give something back” were formed. Examples of this strong CSR habit include democratic decisions and abolished hierarchies, handshake instead of formal contracts and transparency in all respects (e.g. performance indicators, salaries and bonuses).

Research limitations/implications – In total, 27 interviews as primary data that supplements publicly available documents are clearly only indicative.

Practical implications – The research found an innovative, vibrant and practical CSR model that is emerging for reasons other than conventional CSR agendas that are supposed to evolve. In fact, the stakeholder map and the CSR practices may point at a very different role businesses have adopted in Switzerland. Such models offer a useful, heuristic evaluation of the contribution of formal management systems (e.g. as could be found in MNEs) in comparison to the unformalised SME business conduct.

Originality/value – A rarely reported and astonishing feature of many of the very radical SME practices found in this study is that their link to commercial strategies was, in most cases, not seen. However, SMEs are neither the “poor relative” nor the abridged version of CSR, but are manifesting CSR as a Swiss set of values that fits the societal culture and the visionary goals of SME owners/managers and governs how a sustainably responsible company should behave. Hence, as a new stance and argument within CSR-related research, this paper concludes that “informal” does not mean “weak”. This paper covers a myriad of management fields, e.g. CSR as strategic tool in business ethics; stakeholder and network management; decision-making; and further theoretical frameworks, such as transaction cost and social capital theory. In other words, this research closes scientific gaps by at once applying quantitative as well as qualitative methods and by merging, for the first time, network methodology with CSR and stakeholder research.

Keywords Switzerland, Corporate social responsibility, Network analysis, Small and medium-sized enterprises, Stakeholder analysis

Paper type Research paper

Received 9 June 2014
Revised 30 September 2014
Accepted 20 October 2014

1. Introduction

As an initial, publicly stated definition, [Bowen \(1953\)](#) saw corporate social responsibility (CSR) as the “obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of society”. Consequently, companies should consider their responsibility towards several societal stakeholders and their objective to generate profit which is based, *inter alia*, on their stakeholder relationships. These relationships encompass many interests, first and foremost of which are social and environmental issues ([Russo and Perrini, 2009](#)).

This conclusion is built on many attempts to define the nature and rules of CSR, whereafter the symbiotic and long-term relationship between “business and society” became central ([Swanson, 1999](#); [Castelló and Lozano, 2011](#)). In other words, the integration of business into society is crucial, where society is lending its legitimacy and prestige to business ([Garriga and Melé, 2004](#)) and business takes on a responsibility for its operations ([Russo and Perrini, 2009](#)). Such institutional norms, which evolve from public opinions, educational systems, professions, ideologies and certification bodies ([Scott, 1987](#)), act as a social contract ([Robin and Reidenbach, 1987](#)) that organisations should respect to attain legitimacy and cultural support ([Du and Vieira, 2012](#)). CSR actions are means by which organisations can demonstrate these socio-cultural norms defined by their institutional stakeholder environment contributing to long-term social, economic and environmental benefits ([Kotler and Lee, 2005](#); [Palazzo and Scherer, 2006](#)).

As operations of organisations grow in scale and diversity (e.g. due to globalisation), many actors are involved so that the importance of stakeholder management increases not only to avoid stakeholder pressure but also to achieve a better society ([Russo and Perrini, 2009](#)). Current research suggests that a CSR perspective on business performance has to be achieved by considering the voices of multiple stakeholders ([Lozano, 2005](#)). Especially in regard to legitimacy, [Ashford and Gibbs \(1990\)](#) have elaborated that one of the key challenges of today’s companies is to persuade key stakeholders of the usefulness of their output, procedures, structures and leadership behaviours. Direct benefits to the community, diligent stakeholder management and dialogue and strategic manipulation of perceptions (e.g. through instrumental public relations) are current ways to influence key actors ([Palazzo and Scherer, 2006](#)). [Drews \(2010\)](#) has shown that an increasing fraction of stakeholder groups regards an organisation’s stance in CSR as a significant influence on the current and even more so on the future relationship with it.

The attention is also shifted to inter-stakeholder relations and common interests, paying respect to the fact that stakeholder analysis involves a complex web of relationships rather than just a series of dyadic connections between a stakeholder group and a company ([Rasche et al., 2013](#)). A new perspective also proposed by [Post et al. \(2002\)](#) and [Campbell \(2006\)](#) in his attempt to integrate institutional analysis into CSR research. This research follows the perspective of [Post et al. \(2002\)](#) and [Campbell \(2006\)](#) by answering the questions of who the relevant stakeholders are and which relationships are established among them; hence, focusing on the stakeholders enables one to obtain a truly holistic picture of Swiss CSR issues.

Overall, the influence and significance of different actors determine basic economic, political, legal, regulatory and social conditions. Thus, it is crucial for the acceptance and prevalence of CSR in the context of Switzerland to analyse what the Swiss stakeholder environment looks like and to explore this area of possibly similar or divergent interests, in particular:

Q1. What are the relative strengths of these stakeholders?

Q2. What are the primary issues they are concerned with?

Q3. How is this concern in its synergy amplified or attenuated in the perception of the involved stakeholder groups?

To answer these questions, Section 2 elaborates the theoretical framework: CSR in general, historical/political background of Swiss CSR and stakeholder theory. Section 3 is dedicated to the methodical approach and Section 4 sets forth the results. The findings are aggregated in a stakeholder map, which describes stakeholder attributes and concerns. This map illustrates power, urgency and legitimacy of CSR issues among different Swiss stakeholders; identifies the conditions, stakes and interrelations of these actors regarding Swiss CSR; and how these intersections determine or influence the basic conditions for the implementation of, or compliance with, CSR. As a new facet of CSR-related research, the purpose of these results is not to investigate CSR from a company's viewpoint; on the contrary, the derived map thereby includes many different stakeholders' perspectives. This resembles a multi-stakeholder learning dialogue as suggested by [Calton and Payne \(2003\)](#), which is why the "C" in CSR is related to a wider societal understanding of corporation emphasising that it is people who make decisions, take actions and should bear responsibility. Consequently, accountability cannot just be shifted to an abstract entity called the "corporation" or "company".

Section 6 sheds light on further conclusions and implications, after the discussion of the findings and the depiction of future research areas in Section 5, and prior to some limitations in Section 7.

2. Theoretical framework

Many people wish the world to be a better place and many companies aim to achieve this in their narrative termed "sustainability" or "CSR reports" ([Schur et al., 2005](#)). To maintain social legitimacy and to continue to thrive economically, large companies institutionalised and formalised "social activism" ([VanAuken and Ireland, 1985](#)). Though, currently, no public consensus exists about these issues and their relative importance, expectations for the avoidance of irresponsibility (e.g. violating the law; taking advantage of consumers through deception; selling defective products; intentional damaging of the environment through pollution; or discrimination against individuals on the basis of age, sex, ethnic group, etc.) as a company's minimum obligations towards society appear to be much more widely accepted ([VanAuken and Ireland, 1985](#)). The [European Commission \(2011\)](#) has recently put forward a new definition of CSR as "the responsibility of enterprises for their impacts on society".

Hence, CSR as a concept should not just outline what companies should not do, but, more constructively, should foster positive behaviour as well as incentives to support companies towards this. In the pursuit of CSR, social acceptability is central, which suggests that, beyond a minimum standard, society and its stakeholder groups shape what companies should or should not do. Another aspect of CSR is credibility, which refers to stakeholder perceptions of how sincerely, intrinsically and effectively an organisation follows norms, while the degree of credibility increases with perceived effectiveness and intrinsic motivation ([Kotler and Lee, 2005](#)). Therefore content, strength and potential penalties for malfeasance can be significant, all of which are strongly shaped by stakeholders and their concerns ([Claydon, 2011](#)).

2.1 CSR: from "moral activity" to "business case"

The CSR of the 1960s and 1970s was mainly driven by social, and not economic, considerations and by peer pressure among corporations to become more philanthropic ([Carroll, 1999](#); [Carroll and Shabana, 2010](#)). There was no impetus, demand or pressure to increase profit by applying CSR activities ([Vogel, 2005](#)). CSR was also understood to have different hierarchical layers ranging from the bottom of economic responsibility, to legal, ethical and philanthropic responsibility as increasing levels ([Carroll, 1991](#)). This model has been criticised for inconsistency in explaining why and how CSR should be hierarchical,

and also for attempting to combine various allied concepts such as business ethics, corporate citizenship and stakeholder management (Nkiko, 2013).

The essence of current CSR is “doing good to do well” (Zadek, 2000; McWilliams *et al.*, 2006). Hence, CSR became a core function of business strategy addressing the question of “whether companies can perform better financially by addressing both their core business operations as well as their responsibilities in a broader society” (Kurucz *et al.*, 2008). For Du and Vieira (2012), CSR represents a way for companies to achieve such ethical standards and a balance of economic, environmental and social requirements, thereby resolving the concerns of their stakeholders and meeting their expectations.

Katsoulakos and Katsoulakos (2007) distinguish between these two interrelated CSR dimensions: CSR as a “moral activity” and a new vision for the world based on a global partnership for sustainable development, on the one hand, and CSR as a “business case” or more precisely a business management approach that should, in the long run, provide better value for shareholders on the other. The former has *no need for formalisation* because it is driven by norms and values, where moral legitimacy can only be gained through “moral reasoning” (Schultz *et al.*, 2013) and the “forceless force of the better argument” (Habermas, 1984). Here, the expectations of neither the society nor corporations are dominant (Scherer and Palazzo, 2007).

The latter is often built on principal-agent relations, in which stakeholders seek protection through *formalised management systems*, contracts, certificates (e.g. ISO 14001) or in the legal system (Sundaram and Inkpen, 2004). It is driven by the assumed positive relationship between corporate social activities and financial performance so as to maximise profit (Vogel, 2005; Porter and Kramer, 2006; Sridhar, 2012). Weber (2008), as well as Carroll and Shabana (2010), state that, in general, companies can profit from a strategic engagement in CSR by reducing costs and risks (e.g. energy-saving and environmentally sound production practices), gaining competitive advantages (e.g. investor relations management), by developing reputation and legitimacy (e.g. transparency practices) and by seeking win-win outcomes (e.g. charitable donations to education and stakeholder engagement).

Katsoulakos and Katsoulakos (2007) have also noticed that CSR and corporate sustainability are overlapping movements. Companies practicing CSR often address sustainability issues, and these concepts are seen as interchangeable, even if there are different motivations behind the two movements and still discussion as to whether the former is subsystem to the latter or vice versa. Therefore, and also within this research, many different concepts of responsibility are subsumed under the term of CSR. Ambiguity in how CSR is understood has led to the concept being regarded as too laxly defined (Van-Marrewijk, 2003) or as “a jungle” (Crane *et al.*, 2013). Although this might be a drawback (especially in regard to internal validity), it is useful and heuristic for the purpose of this research to gather and acknowledge different stakeholder perspectives in requiring reconciliation with those of other stakeholder groups. However, a stronger focus on only one specific CSR concept may lead to different results.

Perceiving CSR as a business opportunity raises criticism, such as that CSR is only an “emancipatory rhetoric” (Banerjee, 2008) that serves to secure the interests of key beneficiaries (Mason and Simmons, 2013) by “instrumentally manipulating and deploying evocative symbols in order to gain societal support” (Suchman, 1995). Comparably, Castelló and Lozano (2011) showed that CSR is often considered “simply a façade” and only a mean of strategic rhetoric in search for legitimacy based on the company’s economic rationale, although they found some trends towards more “moral” and more quality in stakeholder dialogues. Porritt (2007) harshly calls CSR “as the self-contained box into which companies pack their ‘good stuff’ while continuing to pursue their core business without their products ever becoming genuinely sustainable”. Apart from this dark picture of an only extrinsically motivated and at heart economics-driven approach to CSR, many

enlightened businesses also strive to serve society in a broader ethical, “morally active”, and socially sensitive way. This less utilitarian perspective on CSR sees companies not exclusively profit-driven but also as agents that enact, perpetuate and somewhat reinforce wider societal values.

Comparably, Hemingway and MacLagan (2004) see two dimensions, the “*locus* of responsibility” and the “motives for CSR”, as crucial. The former analyses whether the decisions about CSR are made on the corporate (as in the term “CSR”) or on the individual level (Hemingway and MacLagan, 2004). The latter explores the motivational aspect of whether CSR is a commercial instrument (comparable to the aforementioned “business case”) or based on idealistic or even altruistic impetus (or “moral activity”) (Hemingway and MacLagan, 2004). The authors are convinced that individual managers’ organisational decisions are driven by a variety of personal values (based on philanthropy, religion, etc.) in addition to official corporate objectives (Hemingway and MacLagan, 2004). Obviously, this depends largely on the amount of autonomy associated with the individuals’ roles in the organisation and the amount of influence by way of political processes (Hemingway and MacLagan, 2004).

Following this framework, it is possible to conclude from a manager’s, owner’s, Chief Executive Officer’s (CEO’s) or any other leader’s opinion on the attitude of his/her organisation towards CSR and vice versa. In other words, CSR practices of a company can be understood by understanding the attitude of the people at the top of the organisation because corporate social commitment is maintained, nurtured and advanced by the leading individuals (Quazi, 2003). Vitell *et al.* (2003) argue comparably: individuals must first perceive their responsibility to be important before their behaviours are likely to reflect greater social responsibility. Arguably this might be more important in small firms where “business and life are less separate” (Fuller and Tian, 2006) and where the founders are often owners/managers and employees (Vallentin and Morsing, 2008).

Notably, there is still discussion and ambiguity as to whether communicated values, beliefs, etc. indeed reflect individual opinions (Sen, 1997; Hansla *et al.*, 2008; Fassin and van Rossem, 2009; Fabrizi *et al.*, 2013; Huang, 2013; Chin *et al.*, 2013). However, this is a discourse too far-reaching for the attempts of this paper.

Following Hemingway (2005), Spence (2007) or Murillo and Lozano (2009), CSR is always driven by self-interest, regardless of the size of a company or whether CSR is considered a “business case” and driven by commercial purposes or by moral aspects. Other authors found that territorial cohesion (Del Baldo, 2010), culture and location of business owners (Ede *et al.*, 2000) drive CSR. To summarize, these views highlight the context-specific nature of CSR engagement and the personally inspired ethics as CSR driver (Garriga and Melé, 2004), which might be heightened in relation to small businesses where the owner/manager “is” the business and vice versa (Nkiko, 2013).

Above all, these aspects warrant the following research on myriad stakeholder influences, personal responsibilities and on the status of formalisation within Swiss CSR.

2.2 CSR in Switzerland

Switzerland has a long tradition of people and stakeholders sharing the viewpoint of CSR as “moral activity” (Berger *et al.*, 2012; Gentile and Lorenz, 2012; Christen Jakob, 2012) and as “implicit part of the day-to-day business” (Matten and Moon, 2008). Many companies tackle a myriad of responsibilities in terms of protecting the environment, developing the community, corporate volunteering or conserving resources in the pursuit of universal benefit (van Schie *et al.*, 2012). Concrete actions like respecting employees’ rights, state-of-the-art regulations for health and safety at work, equal hiring of handicapped workers, long-term investments, leading recycling and circular economy initiatives, buying organic and fair-trade food/textiles or at least local products are standard in Switzerland (Baumann-Pauly *et al.*, 2013) and good examples for turning the abstract

concept of CSR into tangible and easily understandable, single facets. The explanation for the heightened awareness of CSR issues in Switzerland may lie in its political/historical background.

Switzerland, officially known as the Swiss Confederation, is a federal parliamentary republic, and hence federalism is one of the most influential features in the Swiss state. The central government must pay respect to 26 individual cantons, with regard for their budgets, languages, unique geographies, social practices, etc. (Linder, 2005). Switzerland is characterized by a form of direct democracy where the citizens' retain the civic rights to challenge any law passed by the parliament (by referendum) and introduce supplements to the federal constitution (by initiatives) (Kriesi, 1980).

Although predominantly German-speaking (the other linguistic and cultural regions are French-, Italian- and Romansh-speaking), Switzerland is not bound by a sense of common ethnic or linguistic identity. Instead, the strong sense of identity and community evolves from a common historical background, traditionally common values, its direct democracy and federalist system and from "Alpine symbolism" (Federal Administration, 2008). Moreover, the principles of subsidiarity and liberalism determine the relationship between state, economy and third sector (professional associations). As the state is traditionally weak, there is a strong incentive for the other sectors to organise themselves. Thus, Switzerland has a strong third sector and philosophical, economic, political and social independencies are very important to the Swiss (Helmig *et al.*, 2010). Apart from that, it is the birthplace of the Red Cross, another reason for its long tradition in third-sector movements (Helmig *et al.*, 2010), and it has a long history of "armed neutrality". In other words, it was not involved in either of the World Wars and can, therefore, rely on traditional businesses with an uninterrupted mode of family capitalism and "Mittelstand"/small business culture (Linder, 2005). As another facet of economic and political neutrality, Switzerland is notably not a member of the European Union (EU) or the European Economic Area, and business is mainly embedded in local value chains (Federal Administration, 2008).

Switzerland has a stably prosperous economy based on high-tech products and services. Its wealth is mainly borne by the economic backbone of "Small- and Medium-sized Enterprises" (SMEs) (SECO State Secretariat for Economic Affairs, 2012b). Indeed, the majority (99.8 per cent) of all companies are SMEs, which employ about 70 per cent of Swiss labour (FSO Federal Statistical Office, 2013), contribute 20 per cent of export value (Credit Suisse, 2014) and 60 per cent of Swiss gross domestic product (GDP) (SRF Schweizer Radio und Fernsehen, 2013). Although Switzerland is home to several large multinational corporations (e.g. Glencore, Nestlé, Novartis, ABB and Adecco), its predominant economic sector is manufacturing (FSO Federal Statistical Office, 2013), largely of specialist chemicals, health and pharmaceutical goods and scientific and precision instruments (Federal Administration, 2008). These goods are mainly produced by Swiss SMEs which are therefore often niche players, highly specialized and, although not widely known, in many cases, world or at least Swiss market leaders (SECO State Secretariat for Economic Affairs, 2011, 2012b). Hence, Switzerland is regarded as the land of the "hidden champions", on the one hand, in an economic sense, related to its highly specialized and quality-oriented SMEs (e.g. Brûlé, 2005), however also with respect to CSR, as, for instance, shown in the Swiss Corporate Sustainability Report (Berger *et al.*, 2012) or by Enderle (2004).

According to Berger *et al.* (2012), responsible values are widespread, anchored in tradition and sometimes also in "mission statements", although CSR activities are still not openly communicated. This might be related to the cultural context of direct democracy and federalism, where the community counts and not the individual. Although decency characterizes Swiss business, Berger *et al.* (2012) found some trends towards more reporting (e.g. Code of Conducts, CSR or sustainability reports), which could be traced back to the need to increase stakeholder engagement and dialogue to sustain competitive

advantage. As [Gentile and Lorenz \(2012\)](#), [Gentile \(2012\)](#), [Samuel et al. \(2012\)](#) and [Lorenz and Spescha \(2012\)](#) showed in a set of comparative studies, Swiss CSR seems to be mainly driven by traditional values and ethics. Similar to many European countries ([Matten and Moon, 2004, 2007](#)), strategic or “explicit” CSR is still very seldom in Switzerland; on the contrary, it is solely internally communicated and inter-sector CSR relationships (e.g. between small businesses and NPOs to implement strategic win-win situations) are almost non-existent.

Considering the significant role of SMEs in Switzerland’s economic development, their collective “grandness” and cumulative impact on Swiss society, an in-depth understanding of SME CSR practices is crucial. Such an understanding could create an effect on local society as well as on SMEs themselves ([Morsing and Perrini, 2009](#)). As said, such insights cannot be achieved without looking at the values, beliefs and ethics of Swiss small firm owners/managers. Consequently, this paper also focuses on these peculiarities of Swiss CSR to verify the various findings examined above ([Matten and Moon, 2004](#); [Berger et al., 2012](#); [Christen Jakob, 2012](#)).

As aforementioned, CSR cannot be separated from the social context and stakeholder concerns. Thus, to establish a stakeholder dialogue or engagement, it is substantial to explore the complex web of relationships and potentially similar or divergent interests in CSR and the nexus between stakeholder interests and CSR in companies.

Hence, the next section sheds light on various approaches to stakeholders and their concerns to provide the most suitable combination of instruments for the needs of this study.

2.3 CSR and stakeholders: identification and prioritisation

One option to identify the aforementioned stakeholders is [Freeman’s \(2010\)](#) strategic model, mainly focusing on big companies’ stakeholders and their power and interests. [Freeman \(2010\)](#), who importantly shaped the stakeholder theory, defines stakeholders “as groups and individuals who can affect, or are affected by, the achievement of an organisation’s mission” and argues that “stakeholders of a firm have thus a strong interest in its operations and results and may decide over its success or failure”. [Freeman \(2010\)](#) proposes three steps of stakeholder management:

1. the organisation has to identify stakeholders and their perceived stakes;
2. the organization’s implicit and explicit relationships with these stakeholders have to be analysed; and
3. it must be examined whether these relationships, notably, the set of transactions and negotiations among the organisation and its stakeholders, fit with the current stakeholder map – i.e. if the organisation understands its stakeholders, has organizational processes to take them into account and is able to balance their interests to achieve its own purpose ([Freeman, 2010](#)).

To identify stakeholders, [Freeman \(2010\)](#) developed 12 generic stakeholder categories that affect organisational missions.

As shown earlier, the interrelations and stakes of any involved stakeholder (not only companies), their mutual dependencies and their similar or divergent interests are influencing or deciding as well. Consequently, [Freeman’s \(2010\)](#) power-interest grid is a tool too broad for analysing and prioritising stakeholders with respect to this research’s purpose. Furthermore, as [Mason and Simmons’ \(2013\)](#) stakeholder systems model of CSR demonstrates, board decisions to react on stakeholder claims and agendas are strongly shaped by stakeholder salience and legitimacy. Similar to this paper, [Mason and Simmons \(2013\)](#) also undertake a holistic approach to CSR that integrates not only shareholder interests but also wider stakeholder concerns by identifying stakeholder groups that seek recognition for their CSR claims. However, as this model targets a method to evaluate

stakeholder satisfaction with companies' CSR effectiveness and equity and a framework for incorporating stakeholder assessment in overall company evaluation of CSR (Mason and Simmons, 2013), it takes again the perspective of companies and is too strongly focused on formal stakeholder strategy instead of the heuristic rationale of the analysis herein.

By contrast, the St. Galler Management Model merges this strategic stakeholder view with an ethical dimension targeting every actor, independent from its power or interest, as well as normative and long-term conditions (Ulrich, 2001). Its aim is to work against a reductionist consolidation of management into individual disciplines, rather it is seen as an expression of the "interpretive turn" in social sciences (Rüegg-Stürm, 2005). Hence, it resembles a holistic, cybernetic and organic framework that tries to master complexity by a careful and contextual analysis of communicative, relational and social clusters (Rüegg-Stürm, 2005). Since reality (or social order) is seen to be founded upon constructing and interpretative social processes (Rüegg-Stürm, 2005), the St. Galler model fits this research's attempt to include the voices of multiple Swiss CSR stakeholders and their complex web of mutual, social relations.

Considering this and the previously parsed economic, political, regulatory and social peculiarities of Switzerland, as well as of actors involved in the topic of CSR, leads to the eight strategic/ethical stakeholder groups (notably 12 sub-groups) examined in this research: companies (large national companies, multinational enterprises [MNEs] and SMEs), consumers, trade unions, non-profit-organisations (NPOs) (cooperating and not cooperating), support providers (certifiers and consultants), capital providers, media and government. The identification of these groups is highly suitable in regard to relevant actors within Swiss CSR (as validated by various academic and publicly available documents in Section 3.1).

For the subsequent prioritisation of stakeholders, the salience framework (Mitchell *et al.*, 1997) is the most appropriate model, as it allows a fine gradation of stakeholders and their ability to influence CSR. It also permits an accurate attribution of stakeholders to their categories and the identification of a defined Swiss stakeholder map. The salience model argues that a definition of "who or what really counts" is crucial. This materiality is to be identified based on the stakeholders' possession of three attributes: power, legitimacy and urgency (Mitchell *et al.*, 1997) – Figure 1. This is pretty useful for the mapping of stakeholders, as it allows a differentiation of their CSR practices.

Power can refer to physical resources of force, violence or restraint (so-called coercive power); to material or financial resources (utilitarian power); or can be symbolic (normative power) (Mitchell *et al.*, 1997). According to Suchman (1995), legitimacy is "a

Figure 1 Salience model with prioritisation

generalized perception or assumption that actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions". This suggests that legitimacy is a societally desirable good that is broader than self-perception, and has to be defined as a result of negotiation at different layers of society (Mitchell *et al.*, 1997). It also asserts that an assessment of legitimacy cannot be done without a reference to wider systems of norms, values and beliefs, making this an essential consideration of CSR actions and their underlying ethical concepts (Slote, 2011). Urgency is based on two attributes: time sensitivity and criticality. The former can be seen as the degree to which managerial delay in attending to the claim or relationship is unacceptable to the stakeholder, whereas the latter refers to the importance of the claim or relationship (Mitchell *et al.*, 1997).

Combining power, legitimacy and urgency results in eight categories of stakeholders with declining priority – definitive, dependent, dangerous, dominant, demanding, discretionary, dormant and non-stakeholder (Mitchell *et al.*, 1997):

As said, being aware of inter-stakeholder relations and mutual interests to resolve stakeholder concerns is crucial. Bryson's (2011) *stakeholder-issue interrelationship-approach* is a method to visualise relationships between stakeholders by indicating their common interests (i.e. issues/stakes/concerns, all of which are interchangeably used in this study) with a tie, arrow or line between the involved actors, preferably by different labels or colours (Figure 2). Bryant (2003) calls this a "preliminary problem structuring diagram" that should help to understand which stakeholder has an interest in which issue and how stakeholders might be related to other groups through their relationships with the issue. By applying this diagram, a structuring of issue clusters, or sections is reached, in which a number of actual or potential areas for cooperation or conflict become apparent (Bryson, 2011).

As previously mentioned, within Swiss CSR, stakeholder influence differs, thus, it is helpful to take stakeholder engagement, or response strategies, into account, as proposed by Beach (2009). This approach predicts the link between stakeholder salience and stakeholder engagement by suggesting that the latter differs depending on the former as a function of two variables: quantity and quality (Beach, 2009). For this research's impetus to categorise stakeholders, it is helpful to take decisions about mutual stakeholder response patterns into account as quality and quantity of stakeholder engagement are likely to differ for different groups (Beach, 2009). Consequently, information about current or potential response strategies (in combination with stakeholder descriptions in Table I) delivers another facet for adequate categorisation of Swiss CSR stakeholders.

Figure 2 Stakeholder–issue interrelationship approach

Table I Categories, strategies and priorities of stakeholders

<i>Description and possible response strategies</i>	<i>Category</i>	<i>Priority as a combination of power, legitimacy and urgency (compare with Figure 1)</i>
Stakeholder has power, urgency and legitimacy -> <i>quick response to needs</i>	Definitive	1 -> high
Stakeholder has urgent and legitimate claims but lacks power -> <i>could collaborate with other groups to achieve more power/pressure</i>	Dependent	2 -> moderate
Stakeholder holds urgency/power but insufficient legitimacy to cause problems -> <i>has conflictual relationships and may seek legitimacy</i>	Dangerous	3 -> moderate
Stakeholder possesses power and legitimacy but no urgent pressure -> <i>high expectation of support, receives significant attention</i>	Dominant	4 -> moderate
Stakeholder's claims are urgent without power and legitimacy -> <i>believes having a claim</i>	Demanding	5 -> low
Stakeholder possesses legitimacy but no power and claims are not urgent -> <i>is seen as legitimate but does not afford attention</i>	Discretionary	6 -> low
Stakeholder has some power but no interaction with others -> <i>has no awareness of an issue or is unwilling to become involved</i>	Dormant	7 -> low
Stakeholder has no power, legitimacy, or immediacy -> <i>irrelevant within this topic</i>	Non-stakeholder	8 -> non

Sources: Response strategies adapted from [Beach \(2009\)](#); categories and priorities adapted from [Mitchell et al. \(1997\)](#)

Combining the St. Galler model ([Rüegg-Stürm, 2005](#)), the salience framework ([Mitchell et al., 1997](#)), [Bryson's \(2011\)](#) stakeholder-issue interrelationship approach, [Beach's \(2009\)](#) strategies to react on performance gaps will draw a differentiated and accurate picture of actor priorities and issue clusters in the CSR discussion. A map of stakeholders, their relative salience and pertinent issues, therefore, allow exploration of emerging or dormant problems likely to lead to an alliance large enough to secure adoption of preferred solutions and to protect them during implementation ([Bryson, 2011](#)).

This section explored literature on CSR definitions, the national context of Switzerland, stakeholder theory and how the nexus between them determines the components behind the engagement of organisations in CSR and paves the way for further research. Moreover, it can be concluded that there is a research gap relating to this interplay in Switzerland. Hence, this study seeks to fill this gap, with a special eye on the Swiss small business perspective due to the absence of “a consolidated and generally accepted model in regard to the CSR-SME relationship” ([Russo and Perrini, 2009](#)).

3. Methodology

To derive a basic understanding of the stakeholders' attitudes towards the topic of CSR in Switzerland, publicly available documents, reports, statements, etc. by academics and stakeholder group representatives were analysed. Listing all of the examined documents would go beyond the scope of this paper, but some of the most known and widespread initiatives shall, nevertheless, be mentioned.

3.1 Document analysis

Apart from academic literature websites from different governmental departments ([SECO State Secretariat for Economic Affairs, 2005, 2009, 2012a, 2012b](#); [FCAB/BFK Federal Consumer Affairs Bureau, 2014a, 2014b](#); [The Swiss Federal Council, 2013](#); [Stadt Zürich, 2012a, 2012b, 2012c](#); [ARE Bundesamt für Raumentwicklung, 2012](#); [Swiss Post, 2012](#); [FINMA Swiss Financial Market Supervisory Authority, 2008](#)), Chambers of Commerce ([Switzerland Global Enterprise, 2014](#)), professional bodies ([Swiss Institute of Certified Accountants and Tax Consultants, 2013](#); [Economiesuisse, 2012](#)), from companies ([Electrolux, 2012a, 2012b](#); [Novartis, 2012](#); [Nestlé, 2014a, 2014b, 2014c](#)), capital providers ([Zürcher Kantonalbank, 2012a, 2012b, 2012c](#); [UBS, 2012a, 2012b](#); [Bank Vontobel, 2014](#)), consumers ([Konsumentenforum, 2014](#); [Kassensturz, 2014](#)), from NPOs ([Ethos Swiss](#)

Foundation for Sustainable Development, 2012; Fairtrade, 2012; MultiWatch, 2012, 2014; Recht ohne Grenzen, 2012; Coalition of Swiss NGOs, 2010; AI Amnesty International CH, 2012), from trade unions (SAH Schweizerisches Arbeiterhilfswerk, 2012; Travail Suisse, 2011, 2013; SGB Schweizerischer Gewerkschaftsbund, 2006), consultants (KPMG, 2011) and European Multi-Stakeholder Forum (2004) were examined.

Documents were downloaded and analysed not only to capture definitions, interpretations and understandings of CSR but also to gain a broad picture of how powerful, legitimate and urgent the different stakeholder groups' claims might be. This document analysis depicted an already fairly accurate picture of stakeholder salience, concerns, interests and issues. Notably, it allowed also a verification of the eight (respectively 12) stakeholder groups previously identified following the St. Galler model (Rüegg-Stürm, 2005). However, despite the strengths of this online recherche, in regard to research quality, it is worth noting that CSR information on institutional websites, etc., is not audited and might be biased by internal interests.

These results laid groundwork for the interviews. The interview questions were developed based on hints in regard to general concerns, to specific interests, to stated options for companies/government/NPOs and other actors to influence policy, economy, and society (related to power) and on statements in regard to legitimate or urgent claims of stakeholder groups. The merging of these results with the findings from the interviews enables a generalisation of individual interviewees' statements to a company, as well as to some extent to a national, level.

3.2 Interviews

The selection of the interviewees was based on the maximum variation strategy following *grounded theory* to ensure a wide range of characteristics, experiences and practices (Atteslander, 2010). This should allow gathering of ideas and perceptions suitable for the identification of patterns of attitudes, values, models, etc. across heterogeneous cases (Patton, 2002). Therefore, the sample was randomly selected from the Swiss online telephone book *tel.search.ch* with respect to the different stakeholder groups defined by the St. Galler model (Rüegg-Stürm, 2005).

The online telephone book allows for sectorial and corporate search, which secured that only institutions were reached. The stakeholder group "consumers" is represented by a consumer organisation, as interviews among a representative number of consumers would have been very time-consuming. The institutions were initially contacted by phone to seek their participation and to secure their expertise in this topic. Expertise is defined as "many years of experience, domain-specific knowledge, and skills" (Mieg and Näf, 2005). This definition is likely to prevent the most common methodological error regarding interviews, namely, often persons are interviewed as experts on a particular issue who only have an opinion but no experience (Mieg and Näf, 2005). To avoid this bias, in this study, it was assured when contacting potential interviewees that the face-to-face interview will only take place with an experienced and responsible person who thus has the defined expertise regarding his/her institution in combination with CSR. As elaborated in Section 2.1, the people at the top of an institution seem to matter, as they assess responsibility to be important and develop corresponding strategic directions. Accordingly, this perspective of "responsibility matters here" and "this is the right place to seek culture/moral" is adopted herein. To further heighten the quality of this study, some interviews were not only with leading persons, but together with other members of management, e.g. Chief Financial Officer (CFO) of *organisation 8*, or employees of *organisations 7, 13 and 17*.

While following grounded theory to gather data until a certain theoretical saturation is reached (Atteslander, 2010) and trying to pay some respect to the statistical distribution of institutions in Switzerland (FSO Federal Statistical Office, 2013), this research culminated in 27 interviews: 1 with a MNE, 2 with large national companies, 12 with SMEs, 1 with a

consumer organisation, 4 with NPOs, 1 with a trade union, 1 with a support provider, 2 with capital providers, 1 with the media and 2 with different governmental departments.

The interviews were based on pre-tested questions derived from theory (Sections 2.1-2.3) and from documents (Section 3.1) corresponding to the themes of CSR urgency; power and legitimacy of the different stakeholders in Switzerland; the conditions, stakes and interrelations; and the similar or divergent interests of these actors regarding Swiss CSR.

In the first part, the interviewees were asked about their understanding of CSR, whereafter different concepts (as stated in Section 2.1) and concrete actions of CSR (compare Section 2.2) were introduced and discussed. After this discussion and paying respect to the fact that CSR is a broad umbrella term and to the lack of consensus in a definition for CSR, this study adopts the [European Commission's \(2011\)](#) definition of CSR as “the responsibility of enterprises for their impacts on society”. As already mentioned, this broad definition could be a drawback, especially on internal validity and a concentration on a more specific term might have led to different findings. On the other hand, however, it enables, more importantly, the identification of CSR as a “business case” and as a “moral activity” and secures, therefore, the gathering of rich data for a qualitative exploration following grounded theory. Further, this research mainly does not provide a new definition for CSR, as this would just add to “the jungle” ([Crane et al., 2013](#)).

As part of this early stage, the concepts of power, legitimacy and urgency were defined (according to Section 2.3) to gain an even starting point for the following discussion. The experts were subsequently asked about their general attitude towards CSR in Switzerland, about their influence and power on Swiss CSR, how legitimate and/or urgent their concerns and claims in regard to CSR are and whether there will be any changes in these estimated levels in near future. Subsequently, they should evaluate other stakeholder groups' power, legitimization, urgency and claims. To get another viewpoint on their approach to other stakeholders, they were asked about their response patterns to other actors within Swiss CSR. Whether a stakeholder is seen as “legitimate but does not afford attention” or “has high expectations of support”, “is irrelevant within the CSR topic” or “is unwilling to become involved” provides significant hints to stakeholder categories strictly following [Beach's \(2009\)](#) strategies to react on performance gaps within stakeholder relationships (compare [Table I](#)). On this basis, the interviewees were requested to name their issues, interests, claims and concerns in CSR and which ones they assume to have in common with other stakeholders.

Within this structure, the focus was held on encouraging responses that were not guided by any judgements of expected behaviour to reveal underlying feelings and attitudes, to avoid socially desirable responses and to undertake estimates of power/legitimacy/urgency/stakes in the experts' own words. The face-to-face interviews allowed contextualised discussions and an open-ended, in-depth exploration of the Swiss CSR context, wherein “speech is considered data” ([Forsyth, 1992](#)) that constitute organisational realities.

3.3 Interview analysis: coding and triangulation

The interviews took, on average, one hour and were conducted between October 2013 and April 2014. They were subsequently transcribed and coded using MAXQDA.

In this project, the simple transcription procedure was used, which puts the focus on a transcript smoothed from colloquial language, on a legible text, and mainly on the content of the conversation ([Dresing and Pehl, 2011](#)). The decision in favour of a category-based evaluation by MAXQDA fell, as this allows a review of all interviews on the basis of the research topics, by parallel analysis of the data. By coding and categorising, differences, similarities and action patterns were identified to find mutual concerns (or common interests) between stakeholders, as suggested by [Bryson \(2011\)](#) (see again Section 2.3).

The code tree created at the beginning of the coding process is based on a procedure of “in-vivo” coding. In-vivo coding refers to a passage where meaningful and significant key statements are directly marked as code and transferred into the code system (Verbi, 2012). Therefore, first, the code tree was wide, and then rapidly condensed to the relevant aspects. By doing so, on the one hand, it is ensured that the tree is not too specific, on the other hand, a sufficient and appropriate number of statements are outlined. In addition, this enabled the identification of specific answers in regard to the research questions related to power, urgency, legitimacy and concerns of the different stakeholders.

During the evaluation, it turned out, however, that due to the comprehensive statements of the experts more open categories had to be selected. This final code tree and the quantitative analysis of the codes given are shown in [Appendix 1](#). The reasons for the individual categories are based on comments or code memos, respectively ([Appendix 2](#)), strictly following grounded theory rules for coding to refine and keep track of ideas to generate hypothesis and comparative power retrospectively (Strauss and Corbin, 2008). Finally, the different statements were weighted (mean = 50, maximum = 100, minimum = 0) to analyse the “softer” conversation components, such as intonation and gestures. A stronger weighting particularly points to facts that were emphasised by the experts through their parallel gesture or intonation (for an excerpt of the coded and weighted data see [Appendix 3](#)). The correlations gained by coding the whole interview and weighting the core statements made the analysis of the interviews an integrating and hermeneutic procedure. To summarise, the coding process allowed for cross-case analysis to identify patterns and construct typologies as suggested by [Patton \(2002\)](#). This helped to relate the identified patterns to other observations or research results, e.g. from document analysis.

Although the research is mainly exploratory, the results were also analysed in a quantitative manner. Therefore, the quantitative number of codes given in the interviews for the perceived own and others' power, urgency and legitimacy levels were transferred into a stakeholder map. Triangulating these results with the findings from the pre-analysed documents leads to clear assignments of stakeholder priorities/categories (as defined by [Mitchell et al., 1997](#)). A stakeholder, for instance, who is regarded by its co-stakeholders as powerful and legitimate with urgent claims, an estimation congruent with self-image and pre-analysed documents, is categorised as definitive stakeholder. In the map, the different priorities are depicted by concentric circles, e.g. a definitive stakeholder has priority 1 and is consequently positioned on the most central circle. On the contrary, an actor with little power/legitimacy and without urgent claims is shown on the very outside circle, labelled as “non-stakeholder” (compare with [Figure 4](#)).

The decisions about whether the others see a group as powerful, legitimate, with urgent claims, or not, were based on majority view. In most cases, the external assessments were surprisingly concordant. If self-ratings were found to differ from the others' ratings, the previously analysed publicly available documents were consulted, compared and triangulated to reach a final decision based on a majority of references. If still no decision was possible on that basis, new documents were sought and examined until an accurate assignment to a stakeholder category was possible. This situation was only the case for “trade unions” and “cooperating NPOs”. The former was externally assessed as powerful, legitimate with urgent claims, whereas the trade unions themselves see their influence as limited because they are less interested in the broad concept of CSR. Document analysis (e.g. on the websites of Travail Suisse and SAH) supported the latter and thus helped to make a final decision on this group's power, legitimacy and urgency levels. Cooperating NPOs, on the other hand, see themselves as relatively weak (compared to their not cooperating counterparts); however, the external opinion differed because these NPOs' expertise seems to be greatly appreciated by most other stakeholder groups. In this specific case, the consultation of external documents ([Novartis, 2012](#); [Nestlé, 2014a](#); [ZEWO, Schweizerische Zertifizierungsstelle für gemeinnützige, Spenden sammelnde](#)

Organisationen, 2014) supported the external opinion, and thus, a final assessment was possible.

To identify individual issues (or concerns/interests), the same procedure was chosen: the main themes were identified over document analysis and verified from different stakeholder's viewpoints during the 27 interviews. Thus, the interviewees were asked about their own and others' interests and concerns in CSR. The triangulation of external and self-assessment with documents helped again to gather a holistic and quite complete picture of CSR concerns stakeholders had in common with other groups (see again Figure 2). These findings were systematically aggregated by the coding process and then transferred into ties in the stakeholder map to, on the one hand, not only visualise but also to quantitatively analyse the qualitative data.

Because the method of map constructing may reduce the quality (especially the objectivity) of the study, a draft of the map was subsequently reviewed by the interviewees. During this Delphi-like process (Atteslander, 2010), they were sent the map by email alongside the instructions to reflect their position (notably not their priorities) in relation to the actors in their sphere of influence, and to verify their issues that were aggregated by the coding of their various inputs. The interviewees were asked to give feedback via email or telephone. During this process and the discussions herein, stakeholders were moved around on their concentric circle (corresponding to their priorities) until every actor was satisfied with its relative location. Overall, there were only few and minor adjustments necessary. With regard to issue clusters, all interviewees agreed on three generic (actual or potential) areas of interest.

Although this approach might still be, to some extent, interpretative, the data analysis is characterized by a hermeneutic, iterative and integrating process following grounded theory. The aim is to reflect and question the gained data critically, search for key patterns, then redefine or buttress with evidence the patterns identified (Strauss and Corbin, 2008; Atteslander, 2010). This procedure fosters internal validity and construct validity (Denzin and Lincoln, 2011) but also reliability (Yin, 2008).

As this paper applies stakeholder mapping to not only visualise but also to analyse the gained data quantitatively the next section explores network analysis methodology.

3.4 Network analysis: software and parameters

The aforementioned visual and quantitative analysis is run by the network analysis software "VennMaker". VennMaker presents a compromise between highly standardised network questionnaires for quantitative evaluation and the collection of qualitative information by intuitively drawing networks on the computer (Kronenwett and Schönhuth, 2011). As a network analysis software tool, VennMaker is able to calculate network parameters. These parameters give additional hints as to the importance and embeddedness of individual actors in the Swiss CSR network, which can be described as follows.

Degree is considered a simple mass number for prestige, popularity and social support, and refers to the number of direct relations of each actor (Kronenwett and Schönhuth, 2011). In this research, for instance, SMEs have nine ties to other stakeholders (representing common concerns/interests, etc.). This results in an unstandardised degree value of 9. To standardise this parameter and make it comparable across different networks, the sum of ties is divided by the sum of actors involved (i.e. by 12 actors in this research). The result is a SME degree value of $(9/12) = 0.75$. In this study, only the standardised values were considered. To conclude, a value of 0 is given to an actor with no relations, and a value of 1 is given to an actor directly connected to all other actors (Wasserman and Faust, 1994), for example, in this research: $[12 \text{ (ties)}/12 \text{ (actors)}] = 1$. Notably, VennMaker ignores whether there is one or more relations between two stakeholders (Kronenwett and Schönhuth, 2011).

Proximity prestige calculates how close the respective actor stands to his sphere of influence by adding the path distances. The path distances are calculated by summing up the steps to the actor. The resulting values are added and divided by the number of actors in the sphere of influence. After that, the reciprocal value is built to standardise the parameter for comparison with other networks (Wasserman and Faust, 1994). Because the depiction of the several steps needed in the example of SMEs is far too complex, Figure 3 demonstrates the calculation in a simpler example (for “EGO”).

Given the path distances of C->EGO = 2; A->EGO = 1; B->EGO = 1, consequently the sum of all path distances is 4. The number of actors in the sphere of influence of EGO is 3 (namely, A, B and C). Hence, proximity prestige of EGO is: $1/(4/3) = 0.75$. To conclude, if all actors are connected to the respective actor, standardised proximity prestige is 1 and, if there are no relations, proximity prestige is 0 (Wasserman and Faust, 1994).

Closeness is a proximity-based centrality measure that takes the path distances of all directly and indirectly related actors into account. By contrast to proximity prestige, here, all unconnected actors are omitted from the calculation (Wasserman and Faust, 1994). Consequently, if no actor is isolated (as it is the case in this stakeholder analysis), proximity prestige and closeness have the same value (Kronenwett and Schönhuth, 2011). The calculation of this parameter follows the same principle as above shown for proximity prestige. Because the manual calculation of these three parameters would be too time consuming, VennMaker is applied to execute this analysis.

However, more interestingly, *proximity prestige* is connected to social *power* and the privilege not to reciprocate choices; *degree* points to direct and immediate choices and is therefore one factor of *urgency*; and *closeness* provides information about authorities or, in other words, about the *legitimacy* of actors (Wasserman and Faust, 1994).

Moreover, a stakeholder with many relationships can be placed centrally on the basis of a presentation by the *Spring Embedder*, a layout algorithm, which provides additional information about which actors are relatively isolated and whether there are groups within the network that are highly connected to each other (Kronenwett and Schönhuth, 2011). The underlying centrality scores of the *centrality analysis* are calculated by summing weighted scores for ties around a stakeholder. Essentially, network software tools calculate which stakeholder has the most immediate and more distant ties of influence leading both to and from them, while immediate ties are weighted higher than distant ones (Bryson *et al.*, 2002). These scores are then transferred into a diagram (Figure 6). An in-detail calculation of these scores would go far beyond the scope of this paper; thus, a depiction of the particular calculation steps and a demonstration of the Spring Embedder function is accessible on the website of University of Constance (2004).

Figure 3 Calculation of “proximity prestige” and “closeness”

To summarize, *centrality* is a factor combining prestige, popularity and social support, whereas *salience* answers the questions of how powerful, urgent and/or legitimate CSR issues are among stakeholders (compare Figure 1).

Figure 4 outlines the basic configuration of VennMaker: the different stakeholder groups are presented by eight sectors (based on the St. Galler model's understanding of stakeholder groups validated in Section 3.1) and by individual symbols, where common issue clusters (i.e. concerns/stakes/interests) are presented as coloured ties between the different actors (following Bryson's (2011) stakeholder-issue interrelationship approach, set forth in Section 2.3).

The centre of the network map (in this research demonstrated by "CSR") has the x- and y-values of 0 and the network map is understood as a graph with horizontal x-axis (left hand is negative right hand positive) and vertical y-axis (upper half is negative, lower quadrants positive). This coordinate system enables a precise location of any involved actor by its x- and y-values (as implemented in Table III). To have CSR in the centre of the map visually stresses this research's rationale to look at many stakeholders' salience and concerns not from the perspective of one specific company, rather a CSR view on multiple stakeholders is applied.

3.5 Research quality and sample description

Table II provides an overview of the different interviewees and their institutions, in their role as experts and representatives of their specific stakeholder group. The majority of the interviewed persons have at least three years of experience in their current position and their educational level ranges from national certificates to PhD degrees (more details are stated in the second column in Table II). Despite the attempt to find more female participants, only *organisations 4 and 5* are represented by women. Although the sample is skewed towards male interviewees, this represents the predominantly male statistical gender distribution regarding leading positions in Switzerland (FSO Federal Statistical Office, 2013).

Arguably, 27 interviews are insufficient to provide a representative, or comprehensive, depiction of stakeholders concerned with CSR in Switzerland. Moreover, the methodology

Figure 4 Basic configuration of VennMaker

Table II Overview over interviewees

Code	Stakeholder group/sector (function, experience in company, educational level)	Industry/target group	Facts and figures	Aim/specification
Org. 1	Company: Large national company (CEO, 12 years, Master's degree)	Food/Swiss consumers	391 employees turnover (2012): Mio. 210 CHF	Family business, established 50 years ago and one of Switzerland's top brands within the Swiss food industry
Org. 2	Company: MNE (CEO, 20 years, Master's degree)	Software Engineering/international customers	300 employees private equity owned	Develops individual high-end software solutions for the financial, public, retail and telecommunication market in Asia/Pacific and Switzerland
Org. 3	Company: MNE (CEO, 3 years, Master's degree)	Concrete/worldwide supply	80'000 employees in 70 countries turnover (2012): Mia. 21 CHF	Core businesses include the manufacture and distribution of cement, aggregates, concrete, etc
Org. 4	Company: SME (owner/marketing manager, 20 years, Master's degree)	Software Engineering/Swiss corporate customers	200 employees turnover (2013): Mio. 37.7 CHF	Established 1984, develops individual high-end software solutions for the financial, public, retail and telecommunication sector
Org. 5	Company: SME (owner/manager, 22 years, Bachelor's degree)	Public elements/Swiss and international customers	55 employees turnover (2013): undeclared	Founded in 1907 as locksmith's and blacksmith's shop, produces in the fourth generation public elements (e.g. signage, information carriers)
Org. 6	Company: SME (owner/manager, 18 years, national certificate)	Construction/Swiss construction business	246 employees turnover (2013): ca. Mio. 100 CHF	Established 1983 and totally owned by the management, is a service company in the scaffolding industry serving events, housing, construction
Org. 7	Company: SME (CEO, 10 years and employees, 3/5 years, all national certificates)	Flowers, plants and decoration/Swiss corporate customers	54 employees turnover (2013): Mio. 54 CHF	Established 1948, cooperatively organized wholesale platform for flower, plant and decoration suppliers and corporate customers
Org. 8	Company: SME (owner/manager, 40 years and CFO, 30 years, both Master's degrees)	Timepiece industry/Swiss and international customers	16 employees turnover (2013): Mio. 8 CHF	Established 1934 and totally owned by the family, produces luminous markings for the timepiece industry, photo luminescent safety and security markings
Org. 9	Company: SME (owner/manager, 24 years, national certificate)	Logistics, construction/Swiss construction industry	83 employees turnover (2013): undeclared	Established 1914 and totally owned by the family, with core competences in concrete, construction logistics, mineral products and un-building
Org. 10	Company: SME (junior owner/manager, 4 years, national certificate)	Electricity and ICT/Swiss individual and corporate costumers	150 employees (45 apprentices) turnover (2014): Mio. 23.5 CHF	Established 1947, is a family business operating security, electricity, automation and telematics services and installations, e.g. solar panels, etc
Org. 11	Company: SME (owner/manager, 25 years, national certificate)	Book-trade, publishing industry/Swiss book retail and wholesale	40 employees turnover (2013): Mio. 39 CHF	Established 1989, is a logistic company for the media industry, retailing 56'000 products, is independent and totally owned by the management
Org. 12	Company: SME (owner/manager, 34 years, national certificate)	Agriculture/Swiss individual and corporate customers	50 employees turnover (2013): Mio. 9 CHF	Produces in the fourth generation agricultural products (vegetables, meat, plants and flowers)
Org. 13	Company: SME (owner/manager, 16 years and employees, 8/10 years, all Master's degrees)	Consulting, Audit/Swiss individual and corporate customers	12 employees turnover (2013): Mio. 2 CHF	Established 1998, totally owned by the manager, offers tax advisory and consultancy, audit and certified accountancy

(continued)

Table II

<i>Code</i>	<i>Stakeholder group/sector (function, experience in company, educational level)</i>	<i>Industry/target group</i>	<i>Facts and figures</i>	<i>Aim/Specification</i>
Org. 14	Company: SME (owner/manager, 28 years, national certificate)	Spice, fruits, nuts trade/Swiss food industry	30 employees turnover (2014): Mio. 45 CHF	Established 1986, totally owned by the management, trades raw materials for the Swiss food industry ranging from ingredients for ice cream, chocolate, soups, cereals etc
Org. 15	Company: SME (owner/manager, 12 years, national certificate)	Wines/Swiss individual and corporate customers	10 employees turnover (2013): Mio. 6 CHF	Established 25 year ago, trades Swiss and European organic wines
Org. 16	Consumer: Consumer organisation (CEO, 5 years, national certificate)	Consumables/Swiss consumers	4 part-time and 2 full-time employees	Independent and liberal, offers free-of-charge advice for consumers (telephone, email and website)
Org. 17	NPO: cooperating <i>Social Enterprise</i> (founder/CEO, 5 years, Bachelor's degree and employees, 2/3 years, national certificates)	Third sector/Swiss society	20 part-time employees	Aim is the job and social integration of mentally or physically disabled people in the first job market
Org. 18	NPO: cooperating <i>Foundation</i> (CEO, 5 years, PhD degree)	Third sector/Swiss society	4 employees	Foundation with the aim of information and integration of disabled people through social networks, ambassadors and company events
Org. 19	NPO: cooperating, <i>well-established Association</i> (development manager, 15 years, Master's degree)	Third sector/Swiss society	18 employees	Established 1902, offers as non-governmental association in the tax consultant and audit sector advice for members
Org. 20	NPO: not cooperating <i>Ecology group</i> (marketing manager, 18 years, Master's degree)	Third sector/worldwide society	Worldwide 2,400 part- and full-time employees	Established 1971 in Canada, highly visible by using direct action and lobbying e.g. on global warming
Org. 21	Trade union (head of section, 3 years, Bachelor's degree)	Third sector/Service Public	26 part-time and 3 full-time employees	Offers support from labour law specialists. It represents 13,000 employees from public institutions
Org. 22	Support provider: Consulting and certifying (owner/manager, 25 years, Master's degree)	Consulting sector/Swiss academics and business	1 full-time and 2 part-time employees	Business consultancy specialised in integrated management systems (including environmental, quality, social and health security certifying)
Org. 23	Capital provider: Bank (CSR manager, 12 years, Master's degree)	Finances/international individual and corporate customers	534 employees turnover (2013): Mio. 244.3 CHF	Product portfolio includes a range of accounts, business and property financing facilities, commercial credits and expert investment advice
Org. 24	Capital provider: Bank (CEO, 5 years, Master's degree)	Finances/Swiss individual and corporate customers	86 employees total assets (2013): Mia. 1.385 CHF	Established 1990, represents about 30'000 Swiss clients, provider of ethical banking-services
Org. 25	Media: Print and online newspaper, TV, radio (CEO, 7 years, Master's degree)	Media/Swiss business and individuals	546 employees turnover (2012): Mio. 159 CHF	Centre-left oriented media group issuing eight regionally differentiated (online and print) newspapers
Org. 26	Government: Research affairs (head of department, 12 years, PhD degree)	Public Sector/Swiss research community	320 employees	Centre of expertise for research
Org. 27	Government: Economic affairs (head of department, 8 years, Master's degree)	Public Sector/Swiss economy	73 employees	Centre of expertise for all core issues relating to economic policy

is interpretative at several levels. The organisations themselves are interpreting their strengths and concerns in CSR, all of which are projections of a self-image or assumption what might be socially desirable. The same concerns are also interpreted by other stakeholder groups and reinterpreted by the researchers at descriptive and conceptual levels. This might be a drawback on the study's objectivity.

However, the results are sufficiently robust within the dataset, and heuristic, to warrant the indicative discussion and their wider context below. Further, as previously mentioned, by integrating the results from the interviews into the broad data set gained by examination of theory, websites, etc., this research enables putting the results on behalf of organisations into a corporate and also a national context. More importantly, it has been possible to verify the findings by triangulating self-images with external assessment and observations of practice and accounts from third parties.

The validity of this research is secured by interview quality (as described in Sections 3.2 and 3.3) and not by quantity. Therefore, in the finding section, deciding statements are outlined (*by number of the organisation*) to provide full transparency about messages crucial for prioritisation and identification of stakeholder concerns. Whenever useful, achievable and/or necessary additional third-party sources are consulted and included so as to assess the stakeholder groups' context-specifics even further.

To summarize: the triangulation procedure established data reliability and internal validity, whereas the use of rival theories and research with differentiating studies (compare Section 5) fostered external validity. This research maintains high construct validity as well, due to data collection in chronological and easily traceable order, the hermeneutic integration of new data from multiple sources, the transcription and coding process (using MAXQDA) and due to the review of positions and interrelation of stakeholder groups together with participants.

4. Findings: stakeholder salience and concerns

The integration of internal and external statements from the 27 interviews (Table II) alongside with the examination of publicly available documents (the triangulation procedure was set forth in Section 3.3) permitted the following final and distinct rating of stakeholders as a combination of their power, legitimacy and urgency levels (Mitchell *et al.*, 1997). Overall, this study identified SMEs, MNEs and cooperating NPOs as being the most significant stakeholders, in that order.

4.1 MNEs and large national companies

Due to their listing on stock markets, public attention and their activity in critical areas, MNEs are continuously expected to raise their CSR activities so as to improve their image, market share and profit, which are based on a calculus of utility and on CSR purely seen as "business case" to generate more income. Hence, their *urgency*, with regard to the importance and time sensitivity of their claims as defined by Mitchell *et al.* (1997), is usually bigger than that of *nationally active larger companies*. Further, due to their size, purchasing power, globalised activities and dependence on image and public scrutiny, MNEs indeed have substantial coercive and utilitarian *power* (Mitchell *et al.*, 1997) to foster CSR. This opinion is mainly supported by the interviewed not cooperating NPO (*organisation 20*), consumer organisation (*16*), support provider (*organisation 22*) and trade union (*organisation 21*), by SGB Schweizerischer Gewerkschaftsbund (2006), FINMA Swiss Financial Market Supervisory Authority (2008), SECO State Secretariat for Economic Affairs (2009), KPMG (2011), Ethos Swiss Foundation for Sustainable Development (2012), and Travail Suisse (2013), which therefore ask for more regulation for MNEs.

In addition, MNEs and large Swiss companies have *legitimacy* in their specific playing field, which is, on the one hand, the self-perception of *organisations 1-4* but also the assessment of other powerful stakeholders, such as the government (*organisations 26 and 27*). This

finding is supported by the fact that the governmental CSR strategy is focused only on “big business” (SECO State Secretariat for Economic Affairs, 2009). On the other hand, if large national companies did broadly comply with CSR, its application might trickle into their network and influence other Swiss stakeholder groups. In other words, nationally active companies have high *power* as well. Combining high levels of power, urgency and legitimacy, it can be concluded that MNEs are *definitive* stakeholders. Large, nationally operating companies are, mainly due to less urgent claims than those of MNEs, rather *dominant* stakeholders within Swiss CSR.

4.2 SMEs

SMEs, on the other hand, are very active in the field of CSR in a more subtle way. This is because SMEs, unlike large companies and MNEs, are found not to be very familiar with the scientific or technical term “CSR”, they consequently do not usually have formalised programmes to manage CSR nor issue external reports. However, the interviews reaffirmed the commonly held perception that, if any, SMEs do not apply CSR out of strategic reasons or in a systematic way; instead, they may be engaged in CSR due to family tradition, the owner’s/manager’s personal values, community-embeddedness or their willingness to “give something back to society”.

This is unconventional because, though a clear-cut system or strategy towards CSR is missing, there is clear evidence that SMEs are very active and engaged in CSR. Examples of this strong CSR practice beyond formal systems include handshake instead of formal contracts with customers, employees, suppliers, etc. (therefore saving transaction costs), democracy and absolute transparency (therefore trust), quality aims, altruistic and philanthropic values and visionary instead of profit goals.

These peculiarities are strongly supported, for instance, by *organisation 6’s and 7’s* CEOs, who work physically among their employees, the former daily on the various construction sites to personally take care of his staff’s security and health, the latter daily with suppliers and customers in the market hall to foster relationships. Forthcoming research by Looser *et al.* found many SME offices literally without an executive floor and CEOs sitting among their employees, clearly indicating to owners/managers seeing themselves more as co-workers than as bosses.

Another example is in the publicly communicated core elements of *organisation 4’s* business: the equal treatment of all employees, transparency in all respects (especially performance indicators, salaries and bonuses), and majority votes where every employee has the option to appeal its veto against management attempts. For this reason, this organisation’s employees jointly decided against entrance into global markets despite that this might have been economically smart because they feared not being able to continue to enjoy full transparency and democratic values when exposed to worldwide competition.

The existence of such idiosyncrasies is also verified by the statements of many stakeholder groups, first and foremost by government support (i.e. *organisations 26 and 27*; SECO State Secretariat for Economic Affairs, 2012b) of the fact that SMEs are led by an *Unternehmer* (in contrast to MNEs’ managers). Further, various results from research (Baumgartner *et al.*, 2004; Schur *et al.*, 2005; CDI, 2011) and from the interviews (e.g. *organisations 17 and 18*) confirm that the integration of disabled people into the staff is an ordinary practice of Swiss SMEs. *Organisation 7’s* CEO, for instance, stated that for over 10 years two of his 54 employees have been handicapped and simultaneously fully accepted by their co-workers, who confirmed to appreciate this socially responsible detail of their daily work highly. This orientation of taking responsibility for others goes definitely beyond CSR as “façade” and the “business case” mantra of CSR providing better value for shareholders. By SMEs bearing the Swiss apprenticeship system – about 200,000 apprentices are used at SMEs (FSO Federal Statistical Office, 2012), within *organisation 10*, for instance, are 45 out of 150 employees apprentices – such expressions of personal ethics at work are deeply embedded during the process of work socialisation and

responsible business practices are established from the start of careers. The development of an ethical groundwork by experience points consequently to the guidance by virtues or moral. The interviews and the publicly available reports suggest that running a SME is more of a lifestyle decision to chase innovation and visions rather than primarily a wealth-maximising strategy. Often, SME owners/managers are envied for this libertarian lifestyle, even though they sacrifice security to pursue their ideal. They stated that responsibility and altruism are often important elements of their upbringing and such ethically aware behaviour is not a commercial strategy but a habitual characteristic of their business.

This is strongly supported by *organisation 5* whose CEO mentioned the peculiarly “parallel” educational world of family business children within the worldwide family business network. Her children went to private schools that foster the strengths of the children and do not try to fix the weaknesses. These schools teach social responsibility for instance by letting the pupils clean the school house, organise and cook lunch, and look after the smaller pupils during school breaks. By doing so, they learn, on the one hand, to negotiate with food suppliers but also to bear responsibility for their fellow students’ nutrition, health and security, for the tidiness of the place where they study and to have a relation to the “real” working life. By personalizing such duties, ethically responsible behaviour is increased in contrast to most public Swiss schools, where cleaning and cooking duties are passed on to workforces often belonging to a lower social class. Later, children of family business owners are mutually exchanged in traineeships and educated in companies that belong to the network (e.g. in China, India, USA) to be aware of cultural differences that may serve their later role as leader of the family business.

This, in part, explains the relative ease with which SME owners/managers are operating often highly developed and far-reaching CSR programmes, but do not link these activities with the “bottom line” nor are they necessarily formalised nor publicly presented. For this reason, they have high *legitimacy* and social support based on their philanthropic profile, their function as societal pillars and their long-term continuity passing the business down to their children, all of which are layers of legitimacy (Suchman, 1995) as shown in Section 2.3.

Overall, SMEs show high investment in social capital, which leads to regionally strong networks to customers, who mutually rely on the SMEs’ traditional image. Due to these regionally grown supply chains, SMEs are often more sustainable for the same product as a result of shorter transportation distances. Further, their business strongly relies on reciprocal, trust-based deals. *Organisation 5’s, 9’s and 10’s* CEOs, *organisation 8’s* CEO and CFO, for instance, emphasised that they only do business within the family business network and would rather sacrifice a deal, contract and the opportunity to make profit if business partners asked for costly formalisation by a contract and did not rely on the handshake between them. These four stressed that their international trade partners (SMEs e.g. from China, India or Thailand) rely on this trust-based business practice as well. In other words, their traditional values determine also their global business. Such corporate cultures built on trust and ethics result in staff turnover rates of only 3 per cent or less and within *organisation 8*, for example, in employee relationships that have been lasting for three generations. Moreover, due to their limited size, SMEs are very innovative and capable of adapting new trends very quickly, accounting for the Swiss market leadership of many SMEs (i.e. *organisations 5, 6, 8, 9, 14 and 15*). To conclude, SMEs have both a high *legitimacy* and also high *CSR power* and *urgency* – even higher levels than MNEs paying respect to their “Swissness” – and are consequently *definitive* stakeholders.

4.3 Consumers

The interviews showed, surprisingly strongly, that *consumers* (represented by a *consumer organisation*) are not very interested in the social aspects of products or in

CSR in general and, although their interests differ across industries and products, consumers' purchase decisions are driven by price and brand/image. This statement was verified by cross-comparison with external sources, *inter alia* [Ethos Swiss Foundation for Sustainable Development \(2012\)](#), [FCAB/BFK Federal Consumer Affairs Bureau \(2014a, 2014b\)](#), [Konsumentenforum \(2014\)](#), [Kassensturz \(2014\)](#), but also with the media (*organisation 25*) and explains the reported, negligible consumer interest in CSR labels and why scandals in food or textile industries only have a low and short-term impact on consumerist behaviour. Based on these low criticality and time sensitivity ([Mitchell et al., 1997](#)) in regard to current CSR issues, consumers show therefore no *urgency*. The herein interviewed MNE CEOs support this assessment above all with the argument that their CSR reports are mainly read by capital providers and support providers, which was confirmed by the formers (*organisations 23 & 24*) and the latter (*organisation 22*), and rarely by consumers.

Nevertheless, in regard to *legitimacy*, consumers and consumer organisations are very relevant stakeholders for companies as a result of negotiation at two societal levels ([Mitchell et al., 1997](#), p. 1) the former should buy the companies' products and 2) the latter should not lobby against them. The interests and preferences of consumers can strongly influence the decision of companies to comply with CSR expectations. Thus, this stakeholder possesses financial (purchasing) and restricting (coercive) *power* ([Mitchell et al., 1997](#)). However, not all companies are similarly dependent on individual or corporate customers, especially those who sell to other businesses (B2B) or which are even further removed from consumers. This argument is verified by the statements of various stakeholder groups, first and foremost by MNEs (*organisations 2 and 3*) and support providers (*organisation 22*), but also by several SMEs (e.g. *organisations 11, 12 and 14*), all of which strategize on consumer relationships and often fail upon the consumers "two faces" in regard to CSR (e.g. good products for cheap prices). In other words, thanks to high levels of power and legitimacy but no urgent pressure (compared to [Table I](#)), consumers are mainly *dominant* stakeholders.

4.4 Trade unions

Trade unions' interest in the broad concept of CSR is limited because they are found to be mainly interested in a small aspect of CSR, namely, in employees' rights. In other words, they are *not an urgent group* within CSR because Swiss employees' rights are highly respected and secured by law, and though it is an important issue in general, it is currently not timely pressing or critical at all. However, trade unions do have some influence because labour conditions such as wage differences (e.g. between genders) or the inclusion of handicapped people into labour markets are common topics of discourse in Switzerland, as stated by the trade union itself, the social enterprise (*organisation 17*), the government (*organisation 26*) and further supported by several publicly available sources ([SGB Schweizerischer Gewerkschaftsbund, 2006](#); [SAH Schweizerisches Arbeiterhilfswerk, 2012](#); [Economiesuisse, 2012](#); [Travail Suisse, 2013](#)).

As already mentioned, labour relations are highly regulated, detailed and strictly enforced, reaching a level of CSR that is arguably higher than in many other countries. However, strikes are quite rare in Switzerland compared to other countries, and industrial relations are determined by dialogue and mutual respect, so that trade unions' *power* in regard to their financial or coercive restrictions (for definitions see [Mitchell et al., 1997](#)) on Swiss economy is limited with respect to CSR issues. Nevertheless, unions have some symbolic power, as they defend an important and sensitive interest of society and, more importantly, their *legitimacy* is secured by law ([Bundesverfassung, 2014](#)). Overall, this stakeholder possesses legitimacy but no power (and its claims are currently not urgent) and is shown to be *discretionary*.

4.5 NPOs: *not cooperating* and *cooperating* NPOs

The document review as well as the interviews showed that *not cooperating* (or activist) NPOs could have some (restricting and financial, but mainly normative) *power* (Mitchell *et al.*, 1997 – elaborated in Section 2.3), however only with respect to MNEs and especially to MNEs' business conduct abroad. Their scrutiny and monitoring of Swiss companies' CSR-related behaviour are comparatively weak and, consequently, their *urgency* is low. Because NPOs are also of only little relevance to locally operating Swiss companies, they have almost *no power* in the context of Switzerland. These statements were verified by both interviewed MNEs (*organisations 2 & 3*), by some SMEs with export experiences (*organisations 7, 8 & 14*), by the Coalition of Swiss NGOs (2010) and MultiWatch (2014). Furthermore, they lack *legitimacy* due to the absence of CSR legislation, which would provide the necessary system of norms (Suchman, 1995) to justify these NPOs actually often illegal actions against MNEs. This argumentation is strongly verified by the marketing manager of *organisation 20*, who stated that in regard to pressure from NPOs on Swiss companies his organisation focus on MNEs in foreign countries and not on irresponsible actions of Swiss companies. He argued that the rule of law works well in Switzerland – contrary to many other foreign countries – and violations of human rights or the like do seldom occur in Switzerland. Persons affected by corporate misbehaviour can usually help themselves since they find support within the law and from many counselling institutions that exist in Switzerland and, hence, do not need that much activism by NPOs. Considering this (no power, legitimacy or immediacy), they are categorised as *non-stakeholders*.

Cooperating NPOs are more interested in CSR so as to enable a dialogue with companies. Their expertise in CSR is highly respected, which was stated by MNEs (*organisations 2 and 3*), some SMEs (*organisations 6, 7, 9 and 14*), the support provider (*organisation 22*), Proofit (2012), and ZEWO, Schweizerische Zertifizierungsstelle für gemeinnützige, Spenden sammelnde Organisationen (2014); therefore, their *urgency* is significant. Because these relationships are generally strongly based on cooperation, cooperating NPOs have greater relevance and consequently a higher level of societal *legitimacy*. Moreover, cooperating NPOs do not often apply pressure instruments since this might harm their reputation within society and companies with which they have an incentive to cooperate to attain donations or sponsorships. *Organisations 17's and 18's CEOs* stated that there exist institutions that foster CSR engagement in areas like the integration of disadvantaged people but that the pressure on companies is less strong, as the burden of suffering is less heavy in Switzerland compared to other countries because, as explained before, Swiss law works well. They further explained that CSR encompasses less sensitive topics in Switzerland, as the state secures basic needs. Thus, Swiss companies have to take on few responsibilities for these profound needs and can concentrate in cooperation with NPOs on more advanced approaches to CSR, e.g. circular economy initiatives. Though cooperating NPOs lack *power*, they play a crucial role for CSR advancements, in inter-sector relationships aimed at innovative exchange without a primarily profit goal and in the establishment of win-win situations for CSR and society. Overall, they have urgent and legitimate claims and are therefore regarded as *dependent* stakeholders.

4.6 Support providers: *certifiers* and *consultants*

Certifiers, in their role as *support providers*, have interests in the promotion of formal CSR, as this is, to some extent, their business. Nevertheless, because a potential formalisation is neither timely sensitive nor somewhat critical (for definitions see Section 2.3 and Mitchell *et al.*, 1997), their claims are not *urgent* at all. With respect to legitimacy, however, certifiers have a significant amount of *legitimacy*, as MNEs and larger companies usually prefer formalised CSR tools or external assurance of their programmes (Vogel, 2005; Schneider, 2012; Bank Vontobel, 2014; UBS, 2012a, 2012b) to demonstrate that their behaviour is “desirable, proper or appropriate within the social system of norms” (Suchman, 1995).

This assessment is strongly supported by the interviewed large national (*organisation 1*) and the multinational companies (i.e. *organisations 2* and *3*), all of which spent significant amounts of their annual budgets in the (re-)certifications on ISO 14001, strictly following the “business case” mantra of CSR. However, given the role of SMEs and from the interviews, SMEs turned out to be the most crucial group due to their prevalence (FSO Federal Statistical Office, 2013). Yet, certification is often too costly, too formalised and wide-ranging to fit with the informal ethics- and community-based interpretation of CSR in SMEs. Moreover, in the absence of CSR legislation SMEs do not feel much pressure to obtain CRS certification, an interpretation that was shared not only among most of the interviewed SMEs but also by government support (*organisation 26*) of the fact that certificates on CSR are not deciding within the public procurement process (see also Stadt Zürich, 2012a, 2012b, 2012c). This considered, certifiers are legitimate, but do not have much financial, restricting or symbolic *power* (and almost no immediacy), making them *discretionary* stakeholders.

Consultants, on the other hand, target and are mainly ordered by large national and multinational enterprises (and some SMEs that want to formalise their CSR). Even though they are actively introducing their clients to CSR tools, these attempts are again *not urgent* due to the lack of legal regulations, which makes consulting services neither timely pressing nor critically deciding (Mitchell *et al.*, 1997). However, consultants offer technical or managerial competence and expertise, which MNEs, large national companies (and some SMEs) need, so that there is actually considerable demand for consulting, which was verified by “big business” (*organisations 1-3*) and some SMEs: the formers involve consultants mainly due to shareholder pressure and external assurance that they “do something” in regard to the “business case” CSR, the latter needed some advice to heighten their competitive advantage (*organisation 9*) and export opportunities (*organisations 8* and *14*). In other words, Swiss consultants do have some *legitimacy* and *power*, mainly with respect to upcoming advancements. This leads to their rating as *dominant* stakeholders.

4.7 Capital providers

The interviewees, especially *organisation 24*, the support provider (*organisation 22*) but also Vogel (2005), FINMA Swiss Financial Market Supervisory Authority (2008), KPMG (2011), UBS (2012b), Zürcher Kantonalbank (2012a, 2012b, 2012c), and Isaac-Kesseli and Ziltener (2012) argued that for Swiss *capital providers*, CSR is only lucrative when it comes to so-called socially responsible investments (SRI) by which the CSR compliance of a company can be assessed and fed into the financial market as a differentiation criterion. Indeed, for them CSR is a “business case”. However, as already mentioned, the majority of Swiss companies are SMEs (FSO Federal Statistical Office, 2013), which are, in most cases, totally self-financed (and also self-owned) and thus less likely to have large-scale investors. Further, they are usually not listed in the stock market. Overall, the majority of Swiss companies are less exposed to CSR evaluations by the capital market.

Hence, in the Swiss CSR-playing field, capital providers have little *urgency* (mainly because there is no time pressure or criticality in relation to the majority of Swiss companies). Because SMEs are perceived as “proper or appropriate” (as defined by Suchman, 1995) within the Swiss society’s system of norms, values and definitions and therefore do not need any external assessment by the financial market, the *legitimacy* of capital providers is limited as well. Nevertheless, they can still exercise their financial (utilitarian) and by possibly excluding companies from debt capital also coercive *power* (Mitchell *et al.*, 1997) in the value chains of larger companies and MNEs. In this way, and if the company goes to the capital markets, the power of financial institutions could trickle down to SMEs as well. Consequently, this group is seen as *dormant*.

4.8 Media

As the statements from almost all companies, all four NPOs, the trade union (*organisation 21*), support provider (*organisation 22*) and the consumer organisation (*organisation 16*) show, the Swiss media has significant *power* due to its close monitoring of companies' actions and possible interventions in cases of irresponsible behaviour. This power is mainly based on the option to damage images, which makes it coercive and, as a consequence, also restrictively utilitarian (Mitchell *et al.*, 1997).

However, they mainly concentrate on larger and well-known companies because small businesses are less widely known and consequently less attractive for media reporting. This argument is validated, on the one hand, by the absence of negative reporting on SMEs in general, but also by all SME owners/managers stating that they do not feel any (negative or positive) attention from the media. For that reason, SMEs are, for example, unlikely to become a target of comprehensive media campaigns. And although the media are meaningful actors within the political and economic playing field, they are mainly interested in breaking news. Therefore, the media has *no urgent* claims in CSR unless companies were involved in environmental, economic or social scandals, and thus irresponsible business activities become critical and time sensitive (Mitchell *et al.*, 1997). Notably, the gatekeeping function of newspapers or TV and radio stations could be partly compensated by the Internet that provides additional sources of information and therefore has a "democratising effect" (Palazzo and Scherer, 2006) by playing a key role in the formation of campaigns. Overall, the media has high legitimacy due to its independent status, which is engraved in the Swiss Federal Constitution (Bundesverfassung, 2014). In other words, considering high power and legitimacy but no urgent pressure, this stakeholder is *dominant*.

4.9 Government

Due to Switzerland's politically and economically liberal constitution, stronger legislation with respect to CSR (e.g. demands for companies to follow compulsory CSR guidelines) is unlikely to be introduced (SECO State Secretariat for Economic Affairs, 2009). Even if the EU or other trade partners would ask for binding compliance to CSR instruments, the *Swiss Government* would rather follow its liberal tradition of letting the market organise itself, a statement verified by all interviewed companies (*organisations 1-15*) and supported by the government's CSR strategy focusing on development assistance in Third World countries and transnational businesses but not on formalisation (SECO State Secretariat for Economic Affairs, 2009; Schneider, 2012). Apart from that, the question of "how much CSR regulation would actually add or rather remove" remains, an open-ended discourse astonishingly strongly emphasised by all cooperating NPOs (*organisations 17-19*), most SMEs (i.e. *organisations 4-9, 11-16*), the consumer organisation (*16*), by Ulrich (2001) and by Economiesuisse (2012), which fear that more regulation only motivates regulated companies to evade detection by finding holes in the system. As a consequence, due to low importance and time sensitivity (Mitchell *et al.*, 1997) of CSR issues for the government, the *urgency* to implement CSR is limited, but might grow to some extent providing that CSR would be adopted by a large number of MNEs.

This may then trickle down (or up) the supply chain to SMEs. With respect to the government's *legitimacy* and *power*, the state is a very powerful and legitimate stakeholder, for example, within the legislation process or in its role as a very large buyer. The latter argument is validated by document support (Stadt Zürich, 2012a, 2012b, 2012c) and by *organisations 2, 3, 4, 5* and *10*, all of which are offering on calls for bids. In other words, although the state might not enforce CSR-specific laws, it does have influence on companies' decisions to comply with CSR issues through its own conditions within public procurement. Nevertheless, the government will influence Swiss companies' behaviour only indirectly by CSR promotion and support programmes, and therefore – considering power and legitimacy but no immediacy – it is a *dominant* stakeholder.

To aggregate the above findings so as to meet the aim of this paper, a network map (compare Figure 5, for methodical groundwork see again Section 3.4) is drawn by VennMaker, including all the relevant data from literature review, document analysis and expert interviews.

4.10 Aggregation of results: network analysis

Following Bryson's (2011) recommendation on drawing a diagram of *stakeholder-issue interrelationships* (as demonstrated in Figure 2), in the map, a line indicates that a stakeholder has an interest in an issue, though its specificity is likely to differ (or to be in conflict) between stakeholders. Therefore, the lines are labelled, preferably with different colours and shapes, to indicate clearly what the area of interest is.

The exact identification of positions and issues (or concerns) is derived from the triangulation of coded self-reports, external assessments, and publicly available documents as outlined in Section 3.3. To repeat the methodology briefly:

- The majority of statements in regard to power, legitimacy and urgency (for the coding see Appendices 1-3) led to priorities and thus to positions on the concentric circles, ranging from definitive to non-stakeholder.
- The identified issue clusters (also based on the coding by MAXQDA) and the results from the document analysis were transferred into coloured ties between stakeholders. Notably, solid or dashed lines represent differing interests within one issue.

Three primary issues as mutual stakes, concerns or interests of the involved stakeholders in CSR were identified. In particular:

- whether the *approach to CSR* is formal or informal (labelled with a red line);
- whether more *regulation* is wished/necessary or a liberalistic, non-regulative approach is preferred (blue line); and

Figure 5 Stakeholder map of Swiss CSR

- whether the *lack of binding* of (existing or future) instruments is judged positively as opportunity or negatively as threat (green line).

The visual aggregation and its analysis answer the question of how the individual concerns are mutually amplified or attenuated in the perception of the involved stakeholder groups:

- unions, not cooperating NPOs, consumers, support providers and capital providers are interested in *more* regulation (especially for MNEs) and a binding, formal CSR approach;
- SMEs, cooperating NPOs, media and the government prefer a non-regulative strategy based on informal models; and
- large national companies prefer a standard approach that is consistent with the liberal constitution.

When it comes to regulation, “big business” and “Swiss business” appear as two internally consistent clusters. The former prefers formalised structures because they fit its business model, allow meaningful reporting and offer external validation and a defence measure against outside criticism that they do not deploy enough CSR.

Indeed, for them, CSR is the “business type” (as defined by [Katsoulakos and Katsoulakos, 2007](#)) driven by commercial motives with a “*locus of responsibility*” lying on the corporate level, as outlined by [Hemingway and MacLagan \(2004\)](#). As business and life are more separate in the context of MNEs, this generalisation drawn from individual statements and the congruency between communicated values and actual opinions can be doubted and is a matter of current discussion, as already addressed in Section 2.1. However, the CEOs’ claims were corroborated by their company websites and other independent sources and it was found that they were at least accurately reflecting their employers’ CSR programmes.

Small business prefers unformalised patterns because it is consistent with *this* business model, less expensive due to less consulting and it can remain piecemeal, ethics- and vision-driven. In other words, for them, CSR is a “moral activity” and they are “doing the right thing although no one is looking”. Swiss companies, especially SMEs, may find it ethically and procedurally difficult to formalise “the way we do business here” because CSR is seen as a cultural and personal factor, not a business driver anyway. Combining this conscious business reflection with their steady moral judgement of actions, outputs, structures and procedures ([Suchman, 1995](#)) proves moral legitimacy because it is not driven by profit, rather by the “forceless force of the better argument” ([Habermas, 1984](#)). Moreover, because owners/managers have high autonomy in regard to their decision, the “*locus of responsibility*” ([Hemingway and MacLagan, 2004](#)) for their CSR lies definitely on the individual level. Due to this “personalisation” (comparable to the findings of [Fuller and Tian, 2006](#); [Vallentin and Morsing, 2008](#); [Quazi, 2003](#); [Vitell et al., 2003](#)), this study found a strong interconnection of business and life within the interviewed SMEs. Consequently, in the first place, SME owners/managers maintain, nurture and advance responsible practices and perceived responsibility to be important before such behaviours were implemented in their companies.

One reason for the differences between the aforementioned groups may lie in the “multi-national” orientation of MNEs and it remains a matter of discussion as to how CSR would change when a SME grows into a MNE. In other words, Swiss SME culture might come under considerable pressure to move from their virtue ethics tradition to a more utilitarian and regulation-based model of CSR if the organisation grew to a sufficient scale or if it came to be embedded in extensive market systems where major customers require CSR standards and reporting within their frameworks of an utilitarian calculus. In other words, globalisation does not only weaken ethical and cultural traditions of companies, it definitely leads to an extensive discussion about societal backgrounds as sources of legitimacy, to more salience on legitimacy issues in general, and to a debate on the stress field between government, companies and civil society (e.g. [Beck, 2000](#)). Because

globalisation may lead to a re-conceptualisation of legitimacy in the political context (Nanz and Steffek, 2004) such a discussion approaches the limits of this research.

The integration of these results enables a centrality analysis (in Figure 6), which explores the reconciliation, amplification or attenuation of mutual stakeholder concerns and the aggregation of the various claims to the three primary issues from the viewpoint of the most embedded stakeholder groups. This analysis, conducted by the network analysis software VennMaker and its *Spring Embedder* function (compare Section 3.4 or University of Constance, 2004), identifies SMEs as the most central group.

Other key actors in Switzerland are MNEs, cooperating NPOs, consumers, media, large national companies and the government:

- they have either high priorities (*in that order*: MNEs, NPOs);
- are strongly embedded in their direct environment (*in that order*: consumers, media, large nationals); or
- have a prominent position (government).

Further analysis of network parameters (calculated by VennMaker in Table III for derivation see Section 3.4), such as degree, proximity prestige and closeness, reveals the social power (therefore importance), the urgency, legitimacy and social embeddedness of SMEs in Swiss CSR. This result holds despite their following of an intrinsically informal and idiosyncratic approach to CSR without any wish or need for regulations or binding instruments.

Because SMEs seem to successfully solve the conundrum of being flexible, innovative and economically prospering while not sacrificing their traditionally responsible values, Swiss society needs to be better informed about these business behaviours, especially as they

Figure 6 Centrality analysis of Swiss CSR

Table III Network parameters calculated by VennMaker

Stakeholder	Priority as a combination of power, legitimacy and urgency (<i>Figure 1</i>)	Degree	Proximity prestige	Closeness	x network value	y network value
SMEs	1	0.750	0.775	0.775	−13.14	−21.94
MNEs	1	0.583	0.672	0.672	−6.46	−31.91
Cooperating NPOs	2	0.541	0.657	0.657	−9.76	36.02
Consumers	4	0.490	0.621	0.621	53.92	−22.84
Media	4	0.484	0.593	0.593	−50.39	30.88
Large national companies	4	0.441	0.560	0.560	54.31	23.62
Government	4	0.333	0.523	0.523	22.34	−56.66
Support providers: consultants	4	0.250	0.481	0.481	−21.41	−55.60
Trade unions	5	0.333	0.453	0.453	−62.94	−25.98
Support providers: certifiers	6	0.250	0.366	0.366	−76.07	20.09
Capital providers: banks	7	0.333	0.531	0.531	−37.79	90.33
Not cooperating NPOs	8	0.252	0.467	0.467	33.82	82.57

Source: Priorities adapted from [Mitchell et al. \(1997\)](#)

turn out to be significant practitioners of strong CSR principles and activities. These SME practices are also much closer to the [European Commission's \(2011\)](#) definition of CSR as “the responsibility of enterprises for their impacts on society” than many other companies’ CSR programmes.

The spread of this information seems to be a perfect task for the media. They have a duty to take on responsibility as a powerful stakeholder with high legitimacy and to give a voice to radically ethics-driven SME business models. In the case of CSR as “moral activity” communication plays an important role, especially in regard to “moral legitimacy”, which is based on a forceless dialogue and deliberative democracy with stakeholders ([Palazzo and Scherer, 2006](#)). [Schultz et al. \(2013\)](#) showed that moral, value-based and emotionally touched communication, as above suggested in the case of Swiss SMEs, functions as symbolic source with the potential to break up new CSR discourses. To carry such “symbolic capital” ([Fuller and Tian, 2006](#)) and to enhance the SME “credit of renown” ([Bourdieu, 1990](#)), activities must first be perceived as being of value. This is in contrast to CSR as rhetorically persuasive instrument in the “business case”, where power legitimates corporate actions and CSR is a matter of exploiting the attractive features associated with CSR to create profit ([Schultz et al., 2013](#)). Thus, the media is regarded as an instrument to support the former, the moral and democratising dialogue and improve the access to conversations to equalize imbalances in financial, coercive or even symbolic power ([Papacharissi, 2010](#)) between differently endowed stakeholders.

Apart from this first implication, this study raises many interesting anchors for discussion and further research, which should now be elaborated prior to some other conclusions and implications (Section 6) and limitations (Section 7).

5. Discussion and further research

This study points to SMEs as a crucial stakeholder in Swiss CSR, with high engagement in responsibility issues due to personal, trust-based values and a regional anchor. This regional foundation seems to punish irresponsible practices effectively. Hence, this situation should be further investigated to better inform the public about SMEs’ social impact far beyond formal systems. This represents a great concern for SMEs, giving rise to the prejudice that CSR without formalisation is worthless and also to the situation of SMEs being judged as irresponsible due to a lack of external reports ([Fassin, 2008](#)). At the same time, this addresses the fallacy that procedures made for MNEs can be transferred to SMEs without acknowledging the fundamental differences between those businesses ([Fassin, 2008](#)).

Combining the research so far and the societal aspects of CSR in Switzerland, as examined in Section 2.2, brings about further observations: because of the strong overlap between the societal cultures in Switzerland (e.g. democracy, liberalism, subsidiarity and federalism) and the ethical values held by SMEs' owners/managers, the research may point at an idiosyncratic Swiss model of CSR and stakeholder engagement. Although the conclusion from the interviews on a Swiss model might be a broad generalisation, other researchers' findings (Enderle, 2004; Christen Jakob, 2012; Gentile and Lorenz, 2012; Berger *et al.*, 2012; Baumann-Pauly *et al.*, 2013), the position of SME owners/managers as societal pillars and that SMEs function as backbone of Swiss economy support the existence of a distinct Swiss CSR approach borne by small business culture. This model is not an abridged version and SMEs are not the "poor relative" of CSR. By contrast, they are manifesting CSR as a Swiss set of values governing how a company should behave, which therefore deserves further scrutiny to clarify whether the aforementioned generalisation is justified or not.

Comparative studies could then look at this Swiss model from the viewpoint of its uninterrupted mode of family capitalism by contrast to its direct neighbours Germany and Austria, which have a culture interrupted by two World Wars. Hence, it would be interesting if the pattern also holds for the Nordic mode of SME capitalism; does neutral Sweden show similar patterns to Switzerland and contrast with once occupied Norway and Denmark?

Future research in Switzerland should also focus on the so-called *ceiling effect* that can occur when socially or environmentally responsible behaviours or standards are imposed externally. Although it might be reasonable to incentivise desirable behaviours, motivational research has shown that rewarding people for an activity that they have voluntarily chosen to engage in leads to decreased motivation and interest (Deci *et al.*, 1999). Consequently, the application of CSR criteria may result in the prescribed level of CSR being seen as the ceiling rather than the floor for the desired business conduct (Michael, 2006). This does not seem to happen within Swiss SMEs, but needs to be further investigated. Other studies demonstrated that modernisation or cultural change by legislation is rarely realized (Edwards *et al.*, 2004; Williamson *et al.*, 2006). On the contrary, though regulations could have the impact of some additional compliance, they also produce resistances within business conduct, as regulated actors try to find holes in the system and to evade detection (Fassin, 2008).

Hence, closer scrutiny is needed to differentiate between intrinsic (non-strategic) and extrinsic (strategic) approaches that Swiss stakeholders may have. By doing so, the question could be answered of whether or not there is an option to strategize CSR without losing intrinsically motivated social values and family tradition. Could it be a solution to the world's environmental and social issues to give voice to the unconventional way SMEs exhibit responsibility so as to bring back more genuine moral into the "business case"? or Is it counterproductive in the light of their altruistic or philanthropic inclination? and What is the conclusion with respect to boundaries between Swiss SMEs and the third sector's social enterprise? Are they in fact blurred and if so, would this be a problem? And above all, the dichotomy of "moral activity" and "business case" may need to be revisited as well.

It remains a question of whether Swiss companies need to change their responsible attitude if they had the opportunity to expand into the global market. How would they behave in such a stress field of economic opportunity and traditional values? Evidence from this study predicts the sacrifice of the former in favour of the latter. In other words, profit-maximisation is not an imperative for Swiss SMEs. Enderle (2004), von Weltzien Hoivik and Melé (2009) and von Weltzien Hoivik and Shankar (2011) support this evidence. The former found a small Swiss company in the textile industry that successfully competes neck and neck with MNEs in the global market, all based on its worldwide partnerships solely with like-minded small companies (Enderle, 2004). The latter points to the competitive advantages SMEs have when entering global markets due to their trust-based network and the participatory approach of their owners/managers (von Weltzien Hoivik and

Shankar, 2011). Von Weltzien Hoivik and Melé (2009) demonstrate that SMEs can be very innovative global citizens without following the patterns of MNEs. Perhaps further correlation analysis based on additional (quantitative) survey data could relate such CSR value drivers to company-specific factors.

Further studies should also concentrate on the *value-action gap*, which makes it difficult for companies (e.g. in the UK) to translate good intentions into actual action (Tilley, 1999; Revell *et al.*, 2009). This does not seem to be the case concerning SMEs in Switzerland and some other countries – e.g. in Portugal (Santos, 2011) or Norway (von Weltzien Hoivik and Melé, 2009). From that perspective, it could be of interest to look at gaps between Anglo-Saxon, Central-European, Nordic, Mediterranean etc. visions of small business CSR in relation to their particular contexts of e.g. an individualistic, extrinsic, pragmatists or explicit understanding in the Anglo-Saxon culture compared to the community-oriented, dependent on unwritten laws and customs, less result-driven, intrinsic or implicit approach in continental Europe (Matten and Moon, 2007 & 2008; Argandoña and von Weltzien Hoivik, 2009). Future research should, therefore, comprise cross-comparisons from other cultural and geographical contexts and from diverse industries to verify this study's findings.

6. Implications and conclusions

This stakeholder analysis points to SMEs as key actors within Swiss CSR. Since they rely predominantly on their regional and ethical background to guide their responsible conduct, they are unlikely to apply extensive and/or unspecific CSR instruments. Often, this approach lacks a theoretical anchor, a commercial pursuit or strategic purpose, but rather is based on a long-lasting tradition where physical closeness is translated into a morally correct business.

As the expert interviews show, Swiss SMEs have a decidedly and literally unconventional approach to CSR, for instance, by providing absolute transparency regarding decisions and payroll or by abolishing hierarchies. And because Switzerland has a long history of SMEs, which make up the majority of Swiss companies, future research should concentrate on the idiosyncrasies and informality of their underlying business models. Such models offer a useful, heuristic evaluation of the contribution of formal management systems (e.g. in MNEs) in comparison to the virtue ethics-driven and unformalised SME business conduct. A peculiar feature of many of the very radical CSR practices found in this research is that their link to monetary gains was in most cases not seen, not considered important or not given strategic relevance. Why is it that Swiss SMEs are thriving economically with an essentially economically-disconnected CSR when most formal CSR approaches start and finish with the mantra that “CSR must pay”? For that reason, this research strongly supports the conclusion that “informal” does not mean “weak”.

In other words, the CSR agenda these SMEs enact is based in culture and ethics. It is internal and implicit, which means that it is “soul”, deep, profound and, at the same time, poorly linked to the “bottom line”. Standard, “business case” CSR, on the other hand, is linked to external factors, such as profit, market share, image, etc. These factors are focusing on management systems and on formal standards precisely because they are *external* and not based on internal, ethical beliefs that are invariable in response to outside pressure. MNEs, for instance, in most cases, do not have the long-lasting family history and uninterrupted experience at the top of the company that is usual within Swiss SMEs and conditional for a CSR practice steered by virtue ethics, but are supposed to “do some more CSR”. Hence, an easy way to address such external demands is to implement something that outside pressures can relate to (such as getting a plaque of ISO 14001) and something that does not directly interfere with practices MNEs deploy anyway or already. This interpretation would explain, on the one hand, the popularity of formalisation and the “business case” CSR, but also why external standards are ethics-free, and that therefore everybody bleats about the actual (and arguably somewhat vague) benefits of, for instance, ISO 14001, and furthermore why internal practices are less linked to profit.

Nevertheless, as this research pointed out, the Swiss SME culture may experience pressure to move to a more utilitarian CSR model if organisations grow to a significant size or if they are included into global market systems where major trade partners (B2B) or customers (B2C) require CSR standards, certifications and reports in respect to their formal CSR systems. Notably, the growth patterns here are probably as diverse as the business models and, again, a generalisation is to be seen with that caveat. However, as most SMEs herein stated, it seems to be an option to do business on a worldwide scale without the sacrifice of informality, if only trade partners belong to the SME or family business network and share, upon their tradition, the same moral idiosyncrasies and ethical standards (e.g. handshake quality). In other words, the SME culture is somewhat stronger and quasi over-modulates nationally cultural patterns as long as these traditional values and the virtue ethics are consciously fostered by their owners/managers.

Hence, the conclusions of this work strongly recommend, on the one hand, carefully chosen future trade partners and markets, taking care of tradition, history and deeply embedded virtues but also relying on already established networks and partners. Consequently, the latter requires relying on trust and collaborative procedures in stakeholder partnerships. In other words, if a Swiss SME wants to globalise and at the same time keep its tradition (a condition stressed by the interviewed SMEs), it should, whenever possible, avoid business with large corporations. Instead, it is recommended first searching within Swiss family businesses for advice and also for partners with international relations and experience. If the result of these efforts is unsatisfactory, the next step may be to first contact foreign small businesses before considering multi-national companies. Though it might be from a profit-seeking point of view largely unreasonable, SMEs could also consider resisting this dictate of growth, thereby staying flexible with minimal bureaucracy and maintaining the freedom of independence. SMEs may rely on their courage to be different and not to dissolve their identity, and, accordingly, “search the niche” to profit from the comparative advantage of being small, local and, thus, agile and innovative.

Apart from that, it may not be so much a question of management. The focus should rather be shifted to the SME business model. In other words, there exist, right under the nose of CSR and environmental management researchers, unrecognized and undervalued organisations trailblazing precisely the path that a sustainability-driven business model should follow, and still all that is talked about is management and formal systems. What happened to the discussion about business models?

To initiate such a discourse, the first step is to better inform Swiss society about ethical business behaviours of its SMEs. As this research revealed, such cultures, values and ethics are neither new nor revolutionary, but they are buried under formalisation within and by big business and have to be rediscovered and brought to public attendance. Consequently, SME owners/managers should be messengers of these values and actively seek the public so that their beneficial influence is respected and involved in future discussions and advancements. SMEs prefer to follow a quieter way to CSR, but in light of globally pressing social, economic, and ecological issues, they may have a duty to take on responsibility and provide examples of their expertise in CSR to society so that their business behaviours can be replicated by their customers, competitors, suppliers, communities, etc. Because this is not an easy task, SME owners/managers should cooperate on the one hand with the media but also with NPOs to get attention through campaigns.

We propose that SMEs should establish new ties to as yet unconsidered (or deliberately ignored) stakeholder groups (e.g. government, media and cooperating NPOs, all of which are powerful and legitimate) to gain new partnerships, and therefore support, respect and power. This would be based on mutual concerns and interests, such as liberalism and an environment of voluntarism and trust, all of which were found in this research. As shown in other studies (Campbell, 2006; Drews, 2010; Berger *et al.*, 2012; Gentile, 2012), there is a

movement towards greater stakeholder engagement. Hence, SMEs should also be part of this multi-stakeholder dialogue to give a voice to their strengths mainly based on their informal and liberal approach to CSR and to their concerns within Swiss CSR. By actively searching for partnerships with NPOs, the government and media, all of which are rather driven by visions than by profit, mutually beneficial win-win situations could be established without the perceived burden of CSR as merely a “business case” for CSR as a “moral activity”. Further, as [Rasche et al. \(2013\)](#) showed, interaction dynamics between non-business and business actors are often able to stimulate CSR initiatives. Same effects were shown in regard to the institutionalizing of business networks or clusters ([von Weltzien Hoivik and Shankar, 2011](#)) and communication networks that includes the media acknowledging their influence and constitutive role ([Schultz et al., 2013](#)), all of which are implications previously suggested in this study. Overall, this research concludes that if CSR practice and discourse in Switzerland are to gain further momentum, SME networks as well as communicative connectedness and collaborations of SMEs, the third sector and the media might be helpful indeed!

7. Limitations

The interpretation of the findings has clear limitations, which need to be raised. With respect to the qualitative interview analysis, the objectivity of this method is to some extent limited since qualitative content analysis can be subject to interpretation and biased by social desirability and the perspective of the interviewer. For this reason, the research methods used herein are clearly described, continually scrutinised and their quality is assessed in Section 3.5. As said, 27 interviews as primary data, supplemented with publicly available documents are clearly only indicative, although the very distinct nature of CSR programmes that were found warrant the discussion here. In addition, the above reliance on expert statements is substantial, which may be a source of weakness if they made these statements insincerely and/or incorrectly.

However, when applying qualitative methods, there are different rules regarding sample generation and size. First, due to its *theoretical and heterogeneous sampling*, this research strictly follows the grounded theory rules for sample generation within qualitative research ([Atteslander, 2010](#)). Second, it cannot be assured that a more meaningful result would be achieved by questioning 100 subjects, because the intent of this research was not hypothesis testing or generalized, quantitative result (e.g. by a quantitative survey), but rather a qualitative exploration of the CSR context in Switzerland by open-ended questions, especially to motivate further investigations.

Although the examined companies were randomly selected, their willingness to participate created to some extent a response/non-response bias. Thus, the companies under review happen to be relatively sophisticated in organising CSR and the results might be biased towards best-in-class examples. Deeper, quantitative research would be needed to assess these habits with greater reliability and generalizability than the qualitative method that was applied herein.

Certainly, some MNEs not only issue comprehensive CSR reports but have also implemented CSR in their organisational structures and procedures, and thus, at least over time, also in their business culture. Likewise, there exist SMEs that have adopted respective CSR procedures and are also broadly reporting about these activities. At the same time, many other SMEs have not yet considered how to integrate CSR into business routines despite their favourable organisational conditions or deny any sort of social responsibility based on the lack of motivation, and/or time or with the argument of being too small. While exceptions certainly exist, this study identified a distinct Swiss set of implementation patterns for CSR that has high explanatory power, in particular when comparing small and large firms.

However, in light of changing economic and political situations; growing public awareness; and changing power, legitimacy and urgency levels of Swiss stakeholders, the presented findings describe a highly volatile topic and should be understood as a snapshot. In spite of these limitations, the findings shed light on many interesting areas where further research is likely to be meaningful.

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Table A1 Coding tree and quantitative analysis of codes given

Code-ID	Position	Obercode	Code	Alle codings	Aktivierte codings	Autor	Erstellt am	Alle codings (%)	Aktivierte codings (%)	Dokumente
15	1		Stakeholder priority	0	0	Irs	14.11.2013 11:03:00	0.00	0.00	0
18	2	Stakeholder priority	Urgency	14	0	Irs	14.11.2013 11:04:00	2.51	0.00	5
35	3	Stakeholder priority	No/low urgency	31	0	Irs	24.11.2013 09:57:00	5.57	0.00	6
17	4	Urgency								
36	5	Stakeholder priority	Legitimacy	51	0	Irs	14.11.2013 11:04:00	9.16	0.00	11
		Stakeholder priority	No/low legitimacy	2	0	Irs	24.11.2013 09:57:00	0.36	0.00	1
16	6	Legitimacy								
37	7	Stakeholder priority	Power	18	0	Irs	14.11.2013 11:04:00	3.23	0.00	7
		Stakeholder priority	No/low power	16	0	Irs	24.11.2013 09:58:00	2.87	0.00	4
19	8	Power								
2	9		Stakes with others	40	0	Irs	14.11.2013 11:04:00	7.18	0.00	7
55	10	Reporting Tool	Reporting Tool	2	0	Irs	13.10.2013 10:22:00	0.36	0.00	1
54	11	Reporting Tool	Lucrative	1	0	Irs	28.11.2013 11:19:00	0.18	0.00	1
50	12	Reporting Tool	too abstract	3	0	Irs	28.11.2013 10:40:00	0.54	0.00	2
49	13	Reporting Tool	Greenwashing	5	0	Irs	27.11.2013 12:14:00	0.90	0.00	3
48	14	Reporting Tool	More trust	4	0	Irs	27.11.2013 12:13:00	0.72	0.00	4
39	15	Reporting Tool	Rugby Process	2	0	Irs	27.11.2013 12:13:00	0.36	0.00	1
28	16	Reporting Tool	Labels	8	0	Irs	24.11.2013 10:00:00	1.44	0.00	6
24	17	Reporting Tool	High costs	10	0	Irs	14.11.2013 11:26:00	1.80	0.00	6
22	18	Reporting Tool	For capital providers	6	0	Irs	14.11.2013 11:13:00	1.08	0.00	2
21	19	Reporting Tool	no NPO pressure	4	0	Irs	14.11.2013 11:12:00	0.72	0.00	3
14	20	Reporting Tool	Supplier demands	5	0	Irs	14.11.2013 11:11:00	0.90	0.00	3
9	21	Reporting Tool	Consultants	6	0	Irs	07.11.2013 10:28:00	1.08	0.00	3
11	22	Reporting Tool	Regulation negative	12	0	Irs	07.11.2013 10:14:00	2.15	0.00	6
		Reporting Tool	Regulation positive	9	0	Irs	07.11.2013 10:14:00	1.62	0.00	4
			Lack of binding/	0	0	Irs	07.11.2013 10:15:00	0.00	0.00	0
13	24	Lack of binding/	voluntary approach	9	0	Irs	07.11.2013 10:19:00	1.62	0.00	4
		voluntary approach	is a threat							
12	25	Lack of binding/	is an opportunity	16	0	Irs	07.11.2013 10:18:00	2.87	0.00	7
5	26	voluntary approach								
59	27	Business model	Business model	0	0	Irs	07.11.2013 09:15:00	0.00	0.00	0
58	28	Business model	Social capital	1	0	Irs	28.04.2014 08:54:00	0.18	0.00	1
57	29	Business model	Trust based	3	0	Irs	28.04.2014 08:49:00	0.54	0.00	1
56	30	Business model	Family tradition	0	0	Irs	28.04.2014 08:49:00	0.00	0.00	0
51	31	Business model	Innovation_visionary	11	0	Irs	01.03.2014 08:19:00	1.97	0.00	4
42	32	Business model	Communication/Cooperation	19	0	Irs	28.11.2013 07:26:00	3.41	0.00	6
41	33	Business model	Management approach	9	0	Irs	24.11.2013 10:02:00	1.62	0.00	3
40	34	Business model	Entrepreneurial approach	21	0	Irs	24.11.2013 10:02:00	3.77	0.00	6
23	35	Business model	Image oriented	16	0	Irs	24.11.2013 10:02:00	2.87	0.00	7
		Business model	Regional basement	13	0	Irs	14.11.2013 11:13:00	2.33	0.00	6

(continued)

Table AI

Code-ID	Position	Obercode	Code	Alle Codings	Aktivier-te Codings	Autor	Erstellt am	Alle Codings %	Aktivier-te Codings %	Dokumente
20	36	Business model	Own checklist	17	0	Irs	14.11.2013 11:10:00	3.05	0.00	8
7	37	Business model	Instruments	6	0	Irs	07.11.2013 09:20:00	1.08	0.00	2
6	38	Business model	Values	20	0	Irs	07.11.2013 09:15:00	3.59	0.00	6
52	39	Business model	Confrontation	2	0	Irs	28.11.2013 07:28:00	0.36	0.00	2
1	40		Understanding of CSR	0	0	Irs	13.10.2013 10:22:00	0.00	0.00	0
53	41	Understanding of CSR	Environmental	10	0	Irs	28.11.2013 10:29:00	1.80	0.00	5
46	42	Understanding of CSR	Human rights	9	0	Irs	27.11.2013 11:54:00	1.62	0.00	4
44	43	Understanding of CSR	Employee focus	15	0	Irs	27.11.2013 07:02:00	2.69	0.00	8
38	44	Understanding of CSR	Marketing/green washing	3	0	Irs	24.11.2013 09:59:00	0.54	0.00	3
34	45	Understanding of CSR	Not really important	3	0	Irs	24.11.2013 09:57:00	0.54	0.00	3
32	46	Understanding of CSR	Sustainability	4	0	Irs	24.11.2013 09:53:00	0.72	0.00	4
30	47	Understanding of CSR	Shareholder value	2	0	Irs	24.11.2013 09:50:00	0.36	0.00	2
29	48	Understanding of CSR	Society focus	12	0	Irs	24.11.2013 09:50:00	2.15	0.00	6
26	49	Understanding of CSR	Quality	8	0	Irs	14.11.2013 11:21:00	1.44	0.00	6
25	50	Understanding of CSR	Liberalistic	18	0	Irs	14.11.2013 11:15:00	3.23	0.00	8
8	51	Understanding of CSR	Customer orientation	20	0	Irs	07.11.2013 09:26:00	3.59	0.00	9
3	52		Future	0	0	Irs	13.10.2013 10:23:00	0.00	0.00	0
62	53	Future	Media presence	1	0	Irs	28.04.2014 09:07:00	0.18	0.00	1
61	54	Future	Part of Education	3	0	Irs	28.04.2014 09:06:00	0.54	0.00	1
60	55	Future	SME Network	1	0	Irs	28.04.2014 09:04:00	0.18	0.00	1
47	56	Future	Control of MNEs	8	0	Irs	27.11.2013 12:12:00	1.44	0.00	4
45	57	Future	More regulation	4	0	Irs	27.11.2013 07:09:00	0.72	0.00	2
43	58	Future	SME concentration	16	0	Irs	24.11.2013 10:03:00	2.87	0.00	5
33	59	Future	Liberalistic	4	0	Irs	24.11.2013 09:56:00	0.72	0.00	3
31	60	Future	No regulation	1	0	Irs	24.11.2013 09:51:00	0.18	0.00	1
27	61	Future	Short guidelines	3	0	Irs	14.11.2013 11:26:00	0.54	0.00	3
4	62		Past	0	0	Irs	13.10.2013 10:24:00	0.00	0.00	0

Table All Code memos							Seite	Herkunft
Code	Dokumentset	Titel	Autor	Erstellt am	Memotext			
Stakeholder priority		Stakeholder priority	Irs	05.12.2013 08:40:00	Regarding stakeholder map and Mitchell, Agle and Wood framework		1	Code
Stakeholder priority Urgency		Urgency	Irs	05.12.2013 08:44:00	Regarding stakeholder map and Mitchell, Agle and Wood framework. Urgency means time sensitivity seen as the degree to which managerial delay in attending to the claim or relationship is unacceptable to the stakeholder and criticality as the importance of the claim or relationship		1	Code
Stakeholder priority Urgency		No/low urgency	Irs	05.12.2013 08:44:00	Regarding stakeholder map and Mitchell, Agle and Wood framework		1	Code
No/low urgency								
Stakeholder priority Legitimacy		Legitimacy	Irs	05.12.2013 08:44:00	Regarding stakeholder map and Mitchell, Agle and Wood framework. Legitimacy is a societally desirable good, that it is something broader than a self-perception		1	Code
Stakeholder priority Legitimacy		No/low legitimacy	Irs	05.12.2013 08:45:00	Regarding stakeholder map and Mitchell, Agle and Wood framework		1	Code
No/low legitimacy								
Stakeholder priority Power		Power	Irs	05.12.2013 08:45:00	Regarding stakeholder map and Mitchell, Agle and Wood framework. Power could be coercive which refers to physical resources of force, violence or restraint. Utilitarian power is based on material or financial resources and lastly, the source of normative power is symbolic		1	Code
Stakeholder priority Power No/low power		No/low power	Irs	05.12.2013 08:45:00	Regarding stakeholder map and Mitchell, Agle and Wood framework		1	Code
Stakes with others		Stakes with others	Irs	05.12.2013 08:45:00	Regarding stakeholder map and ties (interrelations, interests etc.) to other stakeholder groups. Referring to Bryson's problem-frame stakeholder mapping and stakeholder-issue interrelationship approach		1	Code
Reporting Tool		Reporting Tool	Irs	06.12.2013 11:05:00	Interviewees' opinion towards reporting tools such as GRI, ISO etc		1	Code
Reporting Tool Lucrative		Lucrative	Irs	06.12.2013 11:06:00	Reporting tools are above all a lucrative business		1	Code
Reporting Tool too abstract		too abstract	Irs	06.12.2013 11:07:00	Reporting tools are above all too abstract for SMEs		1	Code
Reporting Tool Greenwashing		Greenwashing	Irs	06.12.2013 11:07:00	Reporting tools are above all an instrument for greenwashing (of MNEs)		1	Code
Reporting Tool More trust		More trust	Irs	06.12.2013 11:11:00	Reporting tools are useful to create more trust among players in economy		1	Code
Reporting Tool Ruggie Process		Ruggie Process	Irs	06.12.2013 11:11:00	The Ruggie Process is better known as the26000 multi-stakeholder approach		1	Code
Reporting Tool Labels		Labels	Irs	06.12.2013 11:12:00	Reporting tools lead above all to more labels		1	Code
Reporting Tool High costs		High costs	Irs	06.12.2013 11:13:00	Reporting tools create above all high costs		1	Code
Reporting Tool For capital providers		For capital providers	Irs	06.12.2013 11:21:00	Reporting tools are above all meant and useful for capital providers to gain control over their customers		1	Code

(continued)

Table All

Code	Dokumentset	Titel	Autor	Erstellt am	Memotext	Seite	Herkunft
Past		Past	Irs	06.12.2013 11:24:00	How CSR was in the past in Switzerland	1	Code
Future Short guidelines		Short guidelines	Irs	06.12.2013 11:25:00	Guidelines should become shorter and more cut to SMEs' conditions and demands	1	Code
Future No regulation		No regulation	Irs	06.12.2013 11:26:00	No or less regulations are wished in future	1	Code
Future Liberalistic		Liberalistic	Irs	06.12.2013 11:27:00	The liberalistic approach of Swiss government, SMEs etc. is to be retained, fostered and even boosted	1	Code
Future SME concentration		SME concentration	Irs	06.12.2013 11:28:00	The CSR future in Switzerland should focuses on SMEs' attitudes	1	Code
Future More regulation		More regulation	Irs	06.12.2013 11:28:00	In future more regulations are wished	1	Code
Future Control of MNEs		Control of MNEs	Irs	06.12.2013 11:28:00	Mainly MNEs are to be controlled in future, focus on MNEs	1	Code
Future		Future	Irs	06.12.2013 11:29:00	Future of the CSR stress field in Switzerland	1	Code
Reporting Tool no NPO pressure		No NPO pressure	Irs	06.12.2013 11:36:00	No pressure on companies from NPOs towards the introduction of reporting tools	1	Code
Reporting Tool Supplier demands		Supplier demands	Irs	06.12.2013 11:37:00	The suppliers or customers ask for the application of reporting tools of companies	1	Code
Reporting Tool Consultants		Consultants	Irs	06.12.2013 11:37:00	Reporting tools are above all new area of business for consultants	1	Code
Reporting Tool Regulation negative		Regulation negative	Irs	06.12.2013 11:38:00	The regulation by reporting tools are foremost seen as something negative	1	Code
Reporting Tool Regulation positive		Regulation positive	Irs	06.12.2013 11:38:00	The regulation through reporting tools is seen as something positive	1	Code
Lack of binding/voluntary approach		Lack of binding/voluntary approach	Irs	06.12.2013 11:39:00	The lack of binding regarding CSR in Switzerland and the voluntary approach of certain instruments (ISO 26000)	1	Code
Lack of binding/voluntary approach is a threat		Is a threat	Irs	06.12.2013 11:41:00	judged negatively	1	Code
Lack of binding/voluntary approach is an opportunity		Is an opportunity	Irs	06.12.2013 11:41:00	judged positively	1	Code
Business model		Business model	Irs	06.12.2013 11:42:00	The business models identified at stakeholders are mainly based on:	1	Code
Business model		Communication/Cooperation	Irs	06.12.2013 11:43:00	Business model is based on cooperation and communication with stakeholder groups	1	Code
Business model Management approach		Management approach	Irs	06.12.2013 11:44:00	Managerial or shareholder value approach is mainly found	1	Code
Business model Entrepreneurial approach		Entrepreneurial approach	Irs	06.12.2013 11:44:00	An entrepreneurial approach by founders and patrons of SMEs is found	1	Code
Business model Image oriented		Image oriented	Irs	08.12.2013 07:59:00	Business model is mainly focused on image preservation or fostering	1	Code
Business model Regional basement		Regional basement	Irs	08.12.2013 08:00:00	Business model is based on a regional anchorage and doing business with near trading partners	1	Code

(continued)

Table All						
Code	Dokumentset	Titel	Autor	Erstellt am	Memotext	Seite Herkunft
Business model Own checklist		Own checklist	Irs	08.12.2013 08:00:00	The business model relies on own checklists for "doing good"	1 Code
Business model Instruments		Instruments	Irs	08.12.2013 08:01:00	Business model significantly relies on instruments (reporting tools, BSC etc.)	1 Code
Business model Values		Values	Irs	08.12.2013 08:02:00	Business model is based on strong (family, patron, entrepreneurial) internal and intrinsic values, not upon extrinsic incentives	1 Code
Business model Confrontation		Confrontation	Irs	08.12.2013 08:03:00	Business model is fused on confrontation with e.g. MNEs	1 Code
Understanding of CSR		Understanding of CSR	Irs	08.12.2013 08:04:00	A self-definition of the understanding of CSR within the company or market	1 Code
Understanding of CSR Environmental		Environmental	Irs	08.12.2013 08:04:00	CSR is mainly focused on environmental issues, topics and activity	1 Code
Understanding of CSR Human rights		Human rights	Irs	08.12.2013 08:05:00	CSR in mainly focused on human rights and the adherence of human rights by e.g. NPOs	1 Code
Understanding of CSR Employee focus		Employee focus	Irs	08.12.2013 08:06:00	CSR should mainly be focused on employees and the social aspect	1 Code
Understanding of CSR Marketing/green washing		Marketing/green washing	Irs	08.12.2013 08:06:00	CSR is an instrument for greenwashing and marketing of MNEs to pretend doing good and to preserve their image	1 Code
Understanding of CSR Not really important		Not really important	Irs	08.12.2013 08:08:00	CSR is not important in the today's world	1 Code
Understanding of CSR Sustainability		Sustainability	Irs	08.12.2013 08:08:00	CSR is a synonym for sustainability	1 Code
Understanding of CSR Shareholder value		Shareholder value	Irs	08.12.2013 08:08:00	CSR is mainly focused on the preservation of shareholder value. Shareholders are the only important stakeholder group for a company	1 Code
Understanding of CSR Society focus		Society focus	Irs	08.12.2013 08:09:00	CSR is seen as a concentration on society and societal issues	1 Code
Understanding of CSR Quality		Quality	Irs	08.12.2013 08:10:00	CSR is a synonym for product/service quality	1 Code
Understanding of CSR Liberalistic		Liberalistic	Irs	08.12.2013 08:10:00	CSR is based upon a liberalistic attitude of doing good by doing well	1 Code
Understanding of CSR Customer orientation		Customer orientation	Irs	08.12.2013 08:10:00	A customer or consumer orientation is the foundation of "real" CSR	1 Code

Table AIII Excerpt of coded statements

Dokument	Code	Anfang	Ende	Gewicht	Segment	Autor	Erstellt am	Seite	Textsegment	Fläche	Abdeckungsgrad (%)
Org. 16	Business model communication/cooperation	103	103	50	Ich meine, das ist im Prinzip nichts anderes als eine moralische Wertung. Und aus meiner Perspektive ist es ein Weg. Ich verstehe moralische Handlung und moralische Verantwortung, die ein Unternehmen wahrnehmen sollte mehr in einem Dialogsinn. und zwar in einem internen. und für mich denke ich, solche Ansätze sind gut, wenn sie nachher in einer Reflexion der einzelnen Handlungsteilnehmer münden, dann ist es ok. Aber sonst ist es naja. Mich dünkt vor allem der wichtigste Punkt ist eigentlich. ja ich gehe von einem dreistufigen Systems aus, du solltest ethische Leitsätze haben, dann solltest Du eine moralischen Dialog haben, Disput haben in einer Unternehmung, und dann solltest Du intuitiv handeln und die ganze Sache sollte sich in einem Interdependenzgeflecht gegenseitig kontrollieren, so dass dass letztlich zu einer Verbesserung Deiner Handlungen führt	Irs	28.11.2013 10:44:00	1	1	871	1.94
Org. 20	Business model confrontation	76	76	50	Wir haben deshalb, dass Gefühl, dass in der Schweiz die Gruppe von NGOs, die auf Konfrontation gehen, eigentlich ausgeblendet werden können aus Sicht von Unternehmen	Irs	28.11.2013 07:29:00	1	1	166	0.40
Org. 27	Business model entrepreneurial approach	81	81	50	Ich könnte mir vorstellen, das ist aber eine reine Hypothese, dass eine kleine Unternehmung rein von der Konstellation her, etwas sozialer ist. Aber ich denke, es gibt auch grosse Unternehmen, die genauso sozial oder sogar sozialer sind. Es ist natürlich bei einem grossen, wo es uners&öhnlicher ist, die Gefahr da, dass es weniger sozial ist	Irs	24.11.2013 10:02:00	1	1	344	1.40
Org. 22	Business model entrepreneurial approach	15	15	50	Ja, es gibt zwei Dinge, also zu Meistest bekomme ich Kontakte wo die Firmen von sich aus aktiv auf mich zukommen. Eben, wo mich Mal geh&ort haben auf einem Vortrag vielleicht, vielleicht als Studenten bei mir in Unterricht haben, ganz bunt gemischt und das muss aber nicht unbedingt CSR sein, das Anhänger Thema ist, oder ist das Umweltmanagement Thema, vielleicht geht es um eine Energie Frage, einfach was sie denken, ja ich möchte Mal mit dem Kontakt aufnehmen und dann kommen ich ins Gespräch	Irs	28.11.2013 10:55:00	1	1	495	1.53
Org. 27	Business model IMAGE oriented	78	79	100	Es ist ja auch so, dass der Ruf das allerwichtigste ist für ein KMU, weil wenn dieser kaputt ist, dann hat es niemanden in der Region mehr als Kunde. Und ein MNE geht halt einfach in ein anders Land, es schlägt zwar Wellen aber letztlich kaufen doch alle wieder bei dem MNE, weil es das Mächtigste ist.Befragter: Genau	Irs	24.11.2013 10:02:00	1	1	325	1.32

(continued)

Table AIII

Dokument	Code	Anfang	Ende	Gewicht	Segment	Autor	Erstellt am	Seite	Textsegment	Fläche	Abdeckungsgrad (%)
Org. 20	Business model image oriented	106	106	50	Seit sie an die B&örse gingen vor ca. 2 Jahren, haben die eine PR-Firma angestellt, die zum Teil uns anrufen, wenn wir was auf unsere Homepage stellen. Wir machten die Erfahrung dass, als Kritik plötzlich &öffentlich wurde, hat sich viel geändert. Bevor sie an die B&örse gingen, haben sie recht unbeholfen reagiert. und ich glaube, die werden schon schauen, was man da so für Initiativen und so nutzen kann. ob es dann grad ISO 26000 ist oder so, das kann ich nicht beurteilen, denn ich kann nicht beurteilen, was dieses Instrument im Vergleich zu anderen für ein Gewicht hat Ymm, es ist sehr oft eine Wettbewerbsfrage, ja	Irs	27.11.2013 12:13:00	1	1	574	1.39
Org. 22	Business model image oriented	25	25	50	wir haben auch schon Kundenbefragungen gemacht. Das war eher eine Imagebefragung, aber da war auch die Frage was ist ihnen wichtig bei der Bank, was haben sie für Erwartungen. Und da sind wirklich in Bezug auf diese CSR-Dragen auch eindeutige Erwartungen herausgekommen. Wir haben auch Befragungen gemacht bei so genannt affluent-kunden, also mit höherem Vermögen von mindestens 100'000 Franken, weil das sind die Kunden, die eher auch bei den Anlagen z.b. solche Aspekte berücksichtigen. Und auch da haben wir natürlich spezifisch gefragt, wie wichtig sind ihnen welche Themen	Irs	28.11.2013 10:56:00	1	1	49	0.15
Org. 23	Business model image oriented	48	48	80	Ich denke, das sollte einfach nicht verpflichtend sein, sonst gibt es eben die falsche Haltung; also wenn ich es machen muss, dann ist es ganz andere Haltung, denn Checkliste erfüllt, gemacht, fertig oder, das bewirkt aber nur die Hälfte Umgang mit Geschenken und Einladungen, incentives also, gebende Seite, also, oder was ist nicht erlaubt, also das wir jemandem Geld geben oder so Absolut, und ich glaube es ist schön unterschied wenn man regional tätig ist, also wir sind ja in der Schweiz tätig, ich glaube wir vieles darin schön so machen, aber nicht, wir haben diese Kinderarbeitsthemen die haben wir gar nicht	Irs	28.11.2013 11:13:00	1	1	578	1.33
Org. 8	Business model own checklist	58	58	50		Irs	14.11.2013 11:10:00	1	1	239	0.00
Org. 7	Business model own checklist	148	148	50		Irs	14.11.2013 11:19:00	1	1	149	0.00
Org. 14	Business model own checklist	175	175	50		Irs	14.11.2013 11:20:00	1	1	235	0.00

(continued)

Table AIII

Dokument	Code	Anfang	Ende	Gewicht	Segment	Autor	Erstellt am	Seite	Textsegment	Fläche	Abdeckungsgrad %
Org. 17	Business model own checklist	166	166	50	Das ist der letztes Jahr, ja, ist die deutsche Version rausgekommen, ich erzähle Ihnen kurz voran es sich handelt, es nennt sich eben Leitfaden zur Geschäftlichen Verantwortung, es richtet sich an Unternehmen, an Beh&örden, an Vereine, an sämtliche Arten von Organisationen, und es ist eigentlich das erste, wirklich umfassende Dokument zu diesem Thema, das sich zum Ziel gesetzt hat, Ihnen ein, eben ein Leitfaden zu bitten, Ihnen zu erklären, was ist eigentlich Gesellschaftliche Verantwortung, aus Ihre Sicht, also aus Sicht einer Firma zum Beispiel, welche Bereiche tangiert das überhaupt, Sie sehen hier, das hat so sieben Kernbereiche abgedeckt, also von Gemeindevernetzung, Konsumenten, Umwelt, Betriebspraktiken, Abreilpraktiken bis zum Menschenrechten, und in diesen Bereichen geben sie Handlungsanweisungen, sie geben Tipps was man machen k&önnte, wie man darüber berichten kann, und so weiter und so fort	Irs	14.11.2013 11:23:00	1	1	916	0.00
Org. 21	Business model own checklist	28	28	50	Ich denke bei unseren grossen Firmen stellt sich halt wieder die Frage nach der Freiwilligkeit, Sie haben gesagt, das ist nicht zertifizierbar. Also das sind sehr wichtige Erkenntnisse, die ich hier sehe (auf dem Übersichtsblatt: environment, labour practices, consumer issues, human rights etc) von Einhalten der Arbeitsbedingungen ymm über faire Bedingungen und so, ich weiß nicht wie weit das kontrolliert wird, wenn es die Dimensionen hat eines Leitbildes	Irs	27.11.2013 07:03:00	1	1	459	3.66

About the authors

Stéphanie Looser obtained MSc in Business Administration in 2013 with a specialisation in public and non-profit management. In her Master's dissertation, she tackled the regional, social, economic and environmental effects of governmental steering in response to climate change. After gaining work experience in the accounting/consulting, auditing, public and non-profit sectors, she is currently working at Empa, Swiss Federal Laboratories, for Materials Science and Technology, where she has the responsibility of controlling 55 different renewable energy projects in various fields of applied science. While fulfilling this position, she is simultaneously working towards a PhD in the field of Environmental Strategy at the University of Surrey, focusing on small- and medium-sized enterprises (SMEs) and their unconventional but sophisticated approach to corporate social responsibility (CSR). She is evaluating these heuristic and/or ethics-driven business models for comparison with standard systems in order to hasten them towards policy. Stéphanie Looser is the corresponding author and can be contacted at: s.looser@surrey.ac.uk

Walter Wehrmeyer joined CES in 1998 as the BG Surrey Scholar, focusing on contaminated land and ways in which current processes towards recycling land can be improved, in terms of both the speed of recycling as well as the quality of the site remediation. Before that, he was at the University of Kent, jointly appointed between the School of Biological Sciences and the (now) Kent Business School, working on environmental performance measures and management systems.

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