Re-visiting Corporate Social Responsibility (CSR) in the Nordic countries
A critical discourse analysis from an ecofeminist perspective

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Abstract

The study aims to analyze the communication of Nordic companies on corporate social responsibility (CSR) from an ecofeminist lens. By selecting all the Nordic companies ranked among the most sustainable global companies (based on the top 100 sustainable companies in the world index by Corporate Knights, a Canadian research company), the research attempts to gain a better understanding of the corporate language and the gaps in terms of addressing the issue of gender and climate change. A critical discourse analysis helps us to view CSR from another perspective that delves beyond the rhetoric and critically analyzes how corporate responsibility is communicated through the discourse of sustainability. To this end, an ecofeminist theoretical framework presents a relevant approach to study the dominant logics of oppression in terms of dualisms and the interconnected web of relations between marginalization of the voices of women and nature within the prevailing capitalist economic system.

Keywords: Corporate Social Responsibility, Sustainability, Ecofeminism, Critical discourse analysis, Environmental culture
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Introduction

Corporate Social Responsibility (CSR) is a widely used term in business literature. CSR can be interpreted as a continuous commitment of a business to behave ethically and contribute to economic development while improving the living standards of the workforce and the community. On the one hand, CSR is defined as the firm’s obligation to respond to the externalities created by market action from a welfare economics perspective. Externalities could imply positive or negative impacts of a firm’s business operation that impacts society (Kitzmueller et al, 2012). On the other hand, the prominence of new agreements, such as the UN Global Compact, is evidence of the perceived need to provide an institutional structure for treating global CSR issues. (https://www.unglobalcompact.org/ ) The view shared from these agreements is that MNCs (Multi-National Companies) are in a unique situation to help solve these problems, often in collaboration with governments and non-governmental organizations.

According to Gjølberg (2010), “CSR is increasingly being promoted as an instrument for global governance to address the regulatory vacuum surrounding transnational business activities and as a method for encouraging business to contribute to sustainable development at the national level”. Based on ISO (International Organization for Standardization) 26000, businesses and organizations can operate in a socially responsible way by acting in an ethical and transparent way that contributes to the health and welfare of society. This kind of behavior according to the ISO 26000 standards, contributes to sustainable development by considering the expectations of stakeholders while complying with the applicable laws and international norms of behavior. At the same time social responsibility is integrated throughout the organization and practiced in its relationships. (https://www.iso.org/iso-26000-social-responsibility.html)

Given the diversity in the literature, it is not surprising that there exist conflicting perceptions on the strategic importance of CSR. Some firms view CSR as an integral part of attaining its financial objectives and controlling risk where as others see it as a competitive advantage. Some other firms consider CSR as enhancing its’ reputation through philanthropy measures where the role of CSR may not have much importance within the firm’s mission.
Besides the various motivations behind CSR theories, another interpretation is the concept of triple bottom-line ("People, Planet, Profit") which captures an expanded spectrum of values and criteria for measuring organizational success; economic, environmental and social. CSR activities however, do not take place in a vacuum. As an integral part of society, companies and their CSR activities need to be understood in relation to the social structure in which they operate.

CSR plays a role in addressing the societal and environmental impacts that companies have on society and the world within the broader field of sustainability. In this context, most companies are increasingly addressing the gender equality agenda as part of their CSR program. According to Grosser (2009), while “the social dimensions of sustainability have received far less attention than the economic and environmental aspects’, gender equality has been located as a central element within broad sustainability debates.” This can be observed from the importance placed on gender equality in the Millennium Development Goals and the Global Compact principles of the United Nations. The importance of gender issues is also emphasized in the context of the pursuit of social justice and social inclusion. Grosser (2009) Furthermore, the CSR literature has begun to acknowledge that ‘gender is thoroughly interwoven with environmental destruction and deepening poverty’. (Marshall, 2007)

As an integral part of society, companies and their CSR activities need to be understood in relation to the social structure in which they operate. As summed up by Moon (2004), CSR can be best understood as part of a wider system of societal governance incorporating government institutions, business organizations and civil society, which can all play important roles in driving the CSR agenda.

**Research scope and objective**

The research problem that is addressed in this thesis is “What kind of understanding does the CSR reports of companies give us through their communication in terms of their sustainability commitment and goals? Specifically, how are the social (gender issues) and environment (climate change) aspects addressed within CSR practice? By looking at the issue of sustainability of companies, can we bring in new perspectives of how the social and ecological
pillars can be better addressed by the otherwise profit maximisation principle under which companies operate in the current capitalist system?

This specific issue is analysed to interpret the social and environmental aspects of sustainability to find gaps and bring about new perspectives on the sustainability agenda of the concerned Nordic companies. Furthermore, there appears to be very limited gender perspectives, within the business ethics and CSR literature. According to Grosser et al. (2016), while the gender issue is increasingly acknowledged in the context of CSR, the issue remains marginalized in research. Therefore, gender equality needs to be linked to all other equalities and be placed at the center of the CSR debate.

This study attempts to contribute towards enriching issues on gender equality and tackling global climate change by showing that these issues are interlinked and interwoven through an ecofeminist philosophical lens. In a similar thread to Phillips (2017), where the focus is on the ethics of caring and challenging corporate environmentalism, ecofeminism can be viewed as a way of “exploring new possibilities that include re-enchantment with nature and a revaluation and reorientation of humanity’s place within it.” (Phillips, 2017)

The paper is structured as follows: in the following section, the literature on important aspects of CSR as practiced in the Nordic countries is reviewed. Further, the role of gender and CSR is explored and is then followed by the theoretical framework of ecofeminism as a lens to study CSR. The core of this paper follows from the crisis of ecology and concepts of ecofeminism as explored by Val Plumwood (Plumwood, V., 2002. “Environmental culture: The ecological crisis of reason”). The research approach and method of critical discourse analysis (CDA) is then introduced.

The study then analyses the discourse from relevant themes as observed and taken from the sustainability reports of fourteen Nordic companies by using the ecofeminist framework of Val Plumwood (2002) and proceeds to a closing discussion, followed by the conclusion. The broad objective of this study is to examine how CSR is communicated by the fourteen selected Nordic companies and to what extent this communication helps us understand and explore the role of business in relation to society and the environment.
CSR in the Nordic countries – literature review

When discussing the evolution of CSR in the Nordic countries, Midtun et al. (2015) point out that the advanced welfare states’ in the Nordic region have had to reconcile two widely different traditions to include CSR in public policies. While the CSR tradition has originated in a neo-liberal and Anglo-American context where the emphasis is on voluntarism and market-based policy solutions, the Nordic welfare state tradition operates in contrast to this approach. In the welfare state tradition, the emphasis is on universal rights and duties, extensive engagement in the economy, and negotiated labor agreements.

CSR debates are extensive within the participative democracy of Nordic societies where the main characteristics include the state as the main provider of social services, managers’ openness to social initiatives, and a high degree of trust in general. The society seems to provide cultural traits that can drive CSR forward in terms of a general competence in dialogue, critique, and negotiation. The implementation of various partnerships reflects a willingness to engage and a broad sense of trust.

Theories of stakeholder relations have convincingly argued that the challenge of strategic management is about ethics and the need to create a satisfactory balance of interest among the diverse stakeholders, who contribute to, or are affected by the organization’s actions (Freeman et al., 1997). The concept of ‘Nordic Cooperative advantage’ is defined as “the general tendency for companies in a Nordic context to implement a value creating strategy based on cooperating with their stakeholders that result in superior value creation for the companies and their stakeholders” (Strand & Freeman, 2015).

Previously, social obligation was a plausible incentive to engage in CSR initiatives but with increased privatization of the welfare state in recent times the incentives may have changed. Characterizations of Nordic management approaches include the encouragement of participatory leadership, stakeholder engagement, cooperation, consensus building, reflexivity and critical dialogue (Strand et al, 2015).
Midttun et al. (2006) argue that Nordic countries have certain historic advantages when it comes to institutionalizing CSR, in that they have strong traditions of regulation and social embeddedness of business behavior. CSR today, to a considerable extent, is something companies are expected to define and articulate on their own (Carson et al, 2015). Matten and Moon (2008) describes this development as a transition from implicit to explicit CSR. They introduce this distinction to capture differences in the approach to CSR within a European and an American business context.

In an analysis of the varieties of CSR within the four Nordic countries, Gjølberg (2010) finds that while current CSR policies from the Nordic governments share a common orientation towards policy questions internationally, they are divided in their justification and framing of CSR. While Denmark and Finland promote and justify CSR as a competitive advantage or as innovation-based from an instrumental framing, the Swedish and Norwegian governments frame CSR in a more normative, value-based argumentation, where the emphasis is more on internationalist and humanitarian foreign policy. In the latter case, CSR is interpreted more from a global governance perspective. Overall, Gjølberg (2010) concludes that CSR as a concept has been adapted to fit the political-economic realities of the Nordic countries and is inseparable from pre-existing models of state-market-society relations. CSR in the Nordic countries, is therefore strongly influenced by the pre-existing political-economic institutions and prevalent cultural norms.

In a study on Scandinavian or Nordic countries and CSR / Sustainability performance survey by Strand et al. (2015) using numerous studies and rankings, the authors found that by any measurement, these countries lead the world in strong CSR and sustainability performances. They added a caveat, however, that these datasets are generated by a “western” criteria and care should be taken in its interpretation. The performance by the Nordic region within this grouping merits attention nevertheless. For example, in 2013, the above study (Strand et al. 2015) found that when it comes to the Global-100 sustainable companies survey, the companies from the Nordic countries are disproportionately well represented overall in the CSR and sustainability rankings when compared to firms in the United States. As this study also analyzes the Nordic companies in the Global-100 survey in 2017, a similar trend can be observed in the most recent survey as well. (www.corporateknights.com/reports/global-100/)
Another interesting finding from Strand et al. (2015) is that the roots of stakeholder theory and strong stakeholder engagement practices can be traced to Scandinavian contributions that have employed the CSV (Creating Shared Value) approach much before this was proposed and popularized by Porter and Kramer (2011). The key insight the authors (Strand et al., 2015, Freeman, 2010) point out is that Scandinavian management theorists have demonstrated an embrace of the outside-in strategic perspective where the consideration of the world’s needs take paramount importance from which the corporation considers how those needs can be best accomplished. This approach contrasts with the ‘inside-out’ perspective that considers the interests of the corporation first and how to balance those interests with that of the other stakeholders.

When it comes to cultural studies in business, Strand et al. (2015) point to a study by Hofstede (Hofstede, *Culture’s consequences*, 1982) where one among the five cultural dimensions was the masculinity/femininity dimension. Here the Scandinavian countries were categorized as having the least masculine cultures in the world. The authors characterize the femininity dimension as comprising societies where social gender roles overlap. For example, both men and women are considered modest, tender and concerned with the quality of life. The other key qualities described are one of negotiation when it comes to solving a conflict and cooperation as an important aspect in building trust among stakeholders. This feminine dimension seems to corroborate the characteristics of the management tradition followed in Scandinavia, according to the authors (Strand et al., 2015). From this view, a plausible argument is offered based on the literature, that when one considers the CSR and sustainability agenda where engagement with stakeholders and concern for the well-being of future generations occupy a principal place, the description of feminist cultures aligns well with the above agenda and discourse.

The above literature review helps us gain a better understanding of why the Nordic companies have a better platform and institutions to address the sustainability challenges. The existence of institutions where agreements are enacted through dialogue, consensus and a participatory model have served the business and society well. The prevalent cultural norms and a relatively greater egalitarian social structure helps build an inherent trust and credibility between the company and its various stakeholders. The outside-in strategic outlook helps the Nordic companies adapt and align with the global sustainable development goals where corporate
social responsibility appears to be an integral part of the company vision. However, as noted earlier, there still exist tensions between the move to greater privatization and an explicit CSR approach in an increasingly globalized economy. Another key observation is the cultural trait of a feminist society where gender equality is considered the norm. It would be interesting in this context to observe and assess the role of gender equality and representation in the CSR literature.

**Gender and CSR**

With a greater role for corporations in society, the social and environmental dimensions of the impact of business on society has taken on more importance. In the social context, the role of women and gender equality among corporations has been one of the aspects that indicate corporations’ commitment to sustainable development. According to Acker (1990), gender is an integral part of all organizational practices and processes. Therefore, gender remains a central organizing characteristic of social life. The United Nations has a stand-alone goal to “achieve gender equality and empower all women and girls” among its’ seventeen SDGs (Sustainable Development Goals). ([http://www.un.org/sustainabledevelopment/sustainable-development-goals/](http://www.un.org/sustainabledevelopment/sustainable-development-goals/))

In a paper on “neo-liberalizing feminism”, Prügl, E. (2015) shows how businesses are integrating feminist norms and strategies, forming cross-sector partnerships in governance but falling short of alleviating the gender inequality that is prevalent across business practices. As a counter argument to the paternalism of the employer from which empowerment is constructed as an individual achievement, she poses the question, “Under what conditions can neo-liberalized feminism contribute to transforming societies in such a way that multiple and intersecting forms of subordination are overcome?”. One of the possibilities is a shift from a paternalist model of companies acting responsibly as they see fit, to a democratic model in which companies are chartered for the public good. (Prügl, E., 2015)

Corporate social responsibility (CSR) has been hailed as a new means to address gender inequality, particularly by facilitating women’s empowerment. Women are frequently and forcefully positioned as redeemers of communities and proponents of sustainability. (McCarthy, L., 2015)
Revisiting CSR, organization and moral theory from a feminist perspective can help to enhance ones’ understanding of ethical theories especially in terms of relational perspectives and care. (Spence, L.J. *et al.*, 2016) Feminism, according to Spence (2016), constitutes “a political and personal commitment to women’s voices, experiences and values, in the face of socialization, systems and structures that continue to marginalize them”. CSR research according to the above view has two extremes, one which is imbued with ethical exceptionalism and the other that is fundamentally instrumental.

In the instrumental view, CSR is a potential source of competitive advantage and seen as strategic in nature. (Porter and Kramer, 2006). However, Spence (Spence and Vallentin, 2013) contends that if CSR and business ethics are concerned with fairness, justice and responsibility to ourselves and others, then an inclusive, egalitarian approach to how we conduct our scholarly activity would be a logical extension to the pursuit of social responsibility as a moral good.

An alternative view is a distinct moral theory called ‘ethics of care’ that focuses on relationships rather than disposition of individuals. (Held V., 2006) As an ongoing and cooperative project, this is differentiated from justice-based theories where women’s experience of morality is as important as the experience of men. Emotions are valued alongside rationality and the ‘ethics of care’ involves taking responsibility for meeting the needs of others.

In the broad context of Nordic countries, the label as a feminine culture and the importance given to the environment were strong motivations to use ecofeminism as a relevant theoretical lens to analyze the communication and commitment of the selected companies in the Nordic region.

**Theoretical framework**

**Ecofeminism**

Ecofeminism is a practical movement for social change arising out of struggles of women to sustain themselves, their families and communities. “These struggles are waged against the
mal-development and environmental degradation caused by patriarchal societies, multinational corporations, and global capitalism” (Gaard & Murphy, 1998). As a starting point, King, Y. (1990) states, “In ecofeminism, nature is the central category of analysis. An analysis of the interrelated dominations of nature – psyche and sexuality, human oppression, and nonhuman nature – and the historic position of women in relation to those forms of domination is the starting point of ecofeminist theory”.

According to Cuomo (2002), Karen Warren and Val Plumwood are credited with bringing the focus to the ‘eco’ in ecofeminism by applying feminist philosophy ethics to our relationship with the ‘more than human world’, and in turn articulating a broader theory of oppression and liberation. In a paper that explores the concept of ecofeminism, Cuomo (2002) points out that a key insight of this philosophy of ecological feminism can be illustrated by the phrase “its’ all connected” in Karen Warren’s book, Ecofeminist Philosophy (Warren, 2000). According to Cuomo (2002), ecofeminism can be further expanded to stress the depth to which human realities are embedded in ecological realities and further to the fact that we are all composed of physical and conceptual connections and relationships. This philosophy would imply an important link between the oppression of women and the exploitation of nature. (Warren, 2000)

From an ecofeminist perspective, the ‘logic of patriarchy’ is seen as a characteristic to the rationalist and instrumentalist responses of most corporations to multiple ecological crises that is based on interrelated and cross-cutting dualisms that support the subordination of nature and other oppressed groups (Phillips, 2014). According to this account, dualisms such as culture/nature, reason/body justify corporate denial or appropriation of the feminine, the maternal and nature.

Another fundamental insight of ecofeminism is the “logic of dominations” that divides the world into bifurcated hierarchies and is inherent in all forms of oppression and domination. In other words, this framework is a way to view the mistreatment of nature and subordinated groups on various grounds that include sexism, racism and environmental degradation of nature which are mutually reinforcing. (Cuomo, 2002)
According to Warren (1997), the core of ecofeminism is to eliminate all forms of domination and the morally loaded concepts through which we understand ourselves and reality. This is central to the current social and ecological crisis that we face. The logic of domination is a way of identifying the values embedded in culture’s unjust hierarchies and mapping the effects of such hierarchies is crucial for moral philosophy. (Cuomo, 2002) Furthermore, such analyses of complex and interwoven systems of domination provide a fundamental way to understand not just social truths but also the interface of nature and culture.

In the words of Warren (2000), “An ecofeminist ethic provides a central place for values typically unnoticed, underplayed, or misrepresented in traditional ethics (e.g. values of care, love, friendship, and appropriate trust). These are values that presuppose that our relationships to others are central to an understanding of who we are.”

The other contributions of ecofeminist philosophy, is in helping us understand the roles played by socially constructed values in the practice and theory of science by revealing how power and privilege function in the social construction of scientific knowledge. An example given here is the portrayal of ‘the object’ of knowledge, in this case ‘nature’, as passive and inert while reinforcing the faulty notions of science as value-neutral. (Warren, 2000).

Warren (2000) draws on insights from indigenous cultures where we can learn to appreciate their unique and vital wisdom concerning human-animal connection and communication. The knowledge from indigenous cultures may help us provide useful models of ecologically sustainable cultures and systems of values that promote ecological flourishing, rather than degradation. (Cuomo, 2002)

According to Phillips (2014), the oppression of women, nature and other groups cannot be overcome in an atomistic way, but through the radical restructuring of social and political institutions to obtain a more just world for all (Lahar, 1991). The rationality and instrumentality of corporate discourses de-nature nature by denying its multiplicity and connectedness with all human life and activity (Banerjee, 2003; Phillips, 2014). One way to disrupt this discourse according to Phillips (2014) is by nurturing new values and emotional connectivity with the more than human. In this regard, she encourages corporations to “develop a relational engagement with nature that does not seek to master or dominate, but
which respects difference and is sensitive to currently denied relationships of dependency on all those others by which they are sustained.” (Phillips, 2014)

Shiva and Mies, in their book on ecofeminism (Shiva & Mies, 2014) paint a sharp contrast between the social decay of passive consumerism and the social vitality of skillful, self-sufficient and autonomous livelihood economies. The premise is that the ‘material’ resourcing of women and of nature are structurally interconnected in the capitalist patriarchal system. According to Shiva (Shiva & Mies, 2014), the agenda for social reforms, social justice and equality has been derailed by the agenda of ‘economic reforms’ set by capitalist patriarchy. Society and economy are not insulated from each other. Therefore, economic reforms need to be based on the foundation of social reforms that correct the gender inequality in society, rather than aggravating all forms of injustice, inequality and violence. Ending violence against women needs to also include moving beyond the violent economy shaped by capitalist patriarchy to non-violent, sustainable, peaceful economies that give respect to women and the earth. Shiva and Mies (2014) lay the blame of current climate change and species extinction on human activities and the very large ecological footprint of our species.

The relevance of ecofeminism in this study is based on the Nordic region as a feminist culture and the importance of gender and nature in society. Though women and nature are respected within the Nordic society in general, it would be relevant to analyze the interplay of nature and culture and the role of dualisms in creating tensions within a corporate communication framework.

**Ecological crisis of reason**

In her book, “Environmental Culture – The ecological crisis of reason” (2002), Val Plumwood begins by a careful and critical examination of the term ‘rational’ and questions human behavior and rationality in relation to the ecological crisis that we have created. Plumwood (2002) argues that a dispassionate form of economic and scientific reason is in charge that is exclusionary in focus and acts within a narrow range of interests.

Furthermore, she contends that our failure to situate non-humans ethically continue while the plight of non-human species worsens. With this far from reassuring picture in the background,
the need to look at ourselves critically and deconstruct the dominant illusions that have led to this ecological crisis is emphasized.

The main themes of the book (Plumwood, 2002) on which the theoretical framework of ecofeminism is the background for this thesis is briefly discussed and elaborated below.

Rationality

According to Plumwood (2002), it is not reason itself that is the problem, but rather the arrogant and insensitive forms of it that have evolved in the framework of rationalism. The dominant narrative is that of reasons’ mastery of the opposing sphere of nature and disengagement from natures’ contaminating elements of emotion, attachment and embodiment.

These forms of reason increasingly treat the material and ecological world as dispensable. Rationalism, in this view, according to Plumwood (2002), is a cult of reason that elevates to extreme supremacy a narrow form of reason and contrastingly devalues the contrasted and reduced sphere of nature and embodiment. In this context, Plumwood (2002) observes that the ecological crisis can be thought of as involving a centric and self-enclosed form of reason.

This form of reason simultaneously relies on and disavows nature as an ‘externality’. A similar failure of the rationalized world is to acknowledge and adapt itself adequately to its larger ‘body’. This larger body from which it draws the material and ecological support base is the long-denied counter-sphere of ‘nature’. It is therefore this reason-centred culture that has become a liability to survival – which is termed a crisis of the culture of reason.

However, Plumwood (2002) points out, that reason need not be dysfunctional if it is recognized as plural and its political character as part of its social context is clearly understood. With that understanding, it is imperative that we need to revise our concepts of rationality to make them more ecologically aware and accountable.
Dualisms

One of the problems in standard ways of thinking about the ecological crisis, according to Plumwood (2002) is the rationalist divorce between male-coded rational prudence and female-coded ethics, as if they were separate and non-interacting spheres.

The problem with the economic rationalist culture of contemporary capitalism is that it draws on many of the classical rationalist narratives and dualisms of the past, such as reason/emotion dualism, nuanced to fit new contexts and institutions. Reason/emotion dualism as Plumwood (2002) describes, divorces prudence from ethics, codes the former as rational, and views the opposing sphere of ethical and ecological concern as dispensable, mere subjective sentiment.

Familiar explanations of ecological failure according to Plumwood (2002) are themselves framed in terms of the same cultural narrative of human versus nature that has resulted in global economic regimes that threaten our ecosystem. Based on this dualistic perspective, the naturalistic version blames our current plight on the usual place, to the symbolically female, nature side of the hyper-separated and warring pair, reason versus nature.

Plumwood (2002) clarifies that it is nature, our natural human side, that has caused us to stray while we continue to believe that reason will come to our rescue in the form of new technology or unconstrained markets. If we remain trapped in this dominant narrative of heroic reason mastering blind nature, Plumwood (2002) points out, we do not have much hope. While we desperately seek solutions within this narrative, the main problem arises from the leading characters and the narrative itself.

Rationalism and human/nature dualisms ultimately promote human distance and its monological logic leads to denials of dependency on the ‘other’ (nature) in the name of a hyperbolized autonomy, and to relationships that cannot be sustained in real world contexts of radical dependency on the ‘other’. The unfortunate fact is that cultures of denial don’t seem to learn that the ‘other’ needs to be nurtured as well.
Anthropocentrism

In Plumwood’s view, to the extent that anthropocentric frameworks prevent us from experiencing ‘the others’ of nature in their fullness, we not only endanger ourselves but are deprived of the unique kinds of richness and joy the encounter with the more-than-human presence of nature can provide. (Plumwood, 2002)

To realize this potential, she advocates a re-conception of the human self in more mutualistic terms as a self-in-relationship with nature, formed not in the drive for mastery and control of the other but in a balance of mutual transformation and negotiation. Therefore, the project of countering and subverting the human/nature dualism is a key part of human-centeredness. Simultaneously, the need for re-situating humans in ecological terms is considered an important part of the environment movement. (Plumwood, 2002)

Opposing the dominant power structures

In the context of strong centric traditions, counter-hegemonic virtue can be emphasized as a corrective measure. These are ethical stances which resist distorting centric traditions, helping to counter the influence of the oppressive ideologies of domination and self-imposition that have formed our conceptions of both ‘the other’ and ourselves. Among the many counter-hegemonic stances that Plumwood (2002) includes among her especially communicative virtues are the following:

1. Recognizing continuity with the non-human to counter dualistic construction of human/nature difference as radical discontinuity
2. Decentering the human/nature contrast to allow a more inclusive, inter-species ethics
3. Openness to the non-human other as potentially an intentional and communicative being (the intentional recognition stance)
4. Listening to the other (attentiveness stance)
5. Active invitation to communicative interaction
6. Redistribution (generosity stance)
7. Non-ranking stance minimizing inter-species ranking and ranking contexts
8. Studying up in problem contexts (self-critical stance)
9. Negotiation, a two-way, mutual adjustment stance.

Overall, what is involved here is a movement from a mono-logical to a dialogical conception of the human self and its possibilities for relationship to the non-human world. These re-framings as visualized by Plumwood (2002), prepare the ground for movement from mono-logical and dualistic types of relationship with nature towards the kinds of structures of relationship that can begin addressing the environmental crisis at the level of culture. This can give rise to a culture of nature as Plumwood (2002) describes, that allows for much more in the way of contextual and negotiated relationships of communication, balanced dialogue, and mutual adjustment between species, starting with our own, in a synergy of nature and culture.

**Adding ecology: eco-humanities perspectives**

Two key interconnected tasks that are addressed in this book (Plumwood, 2002) arise from the rationalist hyper-separation of human identity from nature: of re-situating humans in ecological terms and non-humans in ethical terms.

According to Plumwood (2002), to the extent that we hyper-separate ourselves from nature and reduce it conceptually to justify domination, to the same extent we lose the ability to empathize and to see the non-human sphere in ethical terms. This gives rise to a false sense of our own character and location besides the illusion of autonomy. It is therefore vital for us to view and embrace the non-human domain or we run the prudential risk of distorting our perceptions and impoverishing our relations that would make us insensitive to our dependencies and interconnections.

**Environmental culture**

At the technological level Plumwood (2002) agrees that we already have the means to accomplish the changes needed to live sustainably on earth. The problem is not about more knowledge or technology, rather it is about developing an environmental culture. One that values and fully acknowledges the non-human sphere and our dependency on it while making good decisions about how we live and impact the non-human world.
For the dominant global cultures of the west, Plumwood (2002) points out that the response to the crisis must either be about democratic cultural change of this kind or it must be about top-down solutions imposed by a dominant hierarchical system. Since such eco-authoritarian strategies are doomed over the long term, the best hope lies in genuine democratic cultural change strategies. (Plumwood, 2002)

To counter the above factors that have led to our ecological degradation, Plumwood (2002) advocates the need for a deep and comprehensive restructuring of culture that rethinks and reworks human locations and relations to nature all the way down. Reason can certainly play a role in this rethinking, but as emphasized, it must be a fully self-critical form of reason that does not flinch from examining its own role in the crisis.

To sum up, Plumwood (2002) questions the anthropocentric stance, skewed power structures and conflicting dualisms that impact the self-reflective reasoning of human beings. The reason centric culture that is integral to the western outlook while making use of nature and less privileged groups do not acknowledge their value and importance. This can be observed for example in the corporate discourse where nature is meant to be exploited while remaining remote from the consequences. Similarly, the ethical and ecological sphere is labelled as mere subjective sentiment by giving prominence and superiority to reason over emotion in this dualistic thought process. The above aspects along with the themes discussed above in the book by Plumwood (2002) persuades one to question whether companies are being held accountable for their actions and to what extent they are behaving in a socially responsible manner. However, in this study, the focus is confined to the communication discourse of the Nordic companies and their commitments to social responsibility.

**Research Method**

**Critical Discourse analysis**

Discourse analysis is a general term covering a variety of approaches to the analysis of language. It explores how language constructs and simultaneously reproduces or changes the social world rather than using it to reveal the social world as a phenomenon. (Philips and Hardy, 2002) The focus is on identifying how this reproduction or change occurs. Researchers using discourse analysis usually adopt a “subjectivist ontology”. In choosing a discourse
analysis approach one would explore the use of language in a specific context. (Saunders, 2012). Discourse analysis is consistent with a realist approach to organizational research that distinguishes organizational process and agency from organizational structures and focuses on the relations and tensions between them. (Chouliaraki, L. & Fairclough, N., 2010)

Critical Discourse Analysis (CDA) aims to explore the relationship between language, power and ideology, regarding language as social practice. Therefore, its focus is not so much on a detailed description of linguistic features as on an interpretation of the relationship between discourse structures and social structures. CDA assumes that the constructions individuals make operate not only in a sense-making way but also reproduce or challenge the underlying ideological belief systems of society at large (Dick, P., 2004).

More broadly, following the Foucauldian approach, language is here distinguished as “a practice not only representing the world, but of signifying the world, constituting and constructing the world in meaning” (Fairclough 1992). Together with the social context and social practice, language forms discourses, which constitute both objects of knowledge and objects of identity. These objects of knowledge are, for example, concepts used by social actors to discuss and understand reality (Livesey, 2002).

In the context of this study, the concept of sustainability is an exemplary case of such a blurry concept, which is constantly being reconstructed and reproduced through discursive action (Livesey 2002; Trediga et al., 2007). This study employs critical discourse analysis to explore “how the process of social construction leads to a social reality that is taken for granted and that advantages some participants at the expense of others” (Philips & Hardy, 2002). The corporate disclosures are here seen as a medium in which social reality is constructed. It may be possible to link the disclosures to attempts by the companies to legitimate their actions in society, that is by constructing sustainable development in a certain way business can affect the way sustainable development is understood in the social reality.

Since this study will look at secondary data, primarily sustainability reports, it is important to understand what these reports are designed to communicate. Bryman and Bell (2011), describe a philosophy where the analyzer of a text is trying to communicate the original meaning of a text that is intended from the author.
A three-dimensional analytical framework for critical discourse analysis comprises (Saunders, 2012):

1. Text: concern with how text is constructed, what it is trying to achieve (assert, persuade, justify etc.) and how it achieves its aims
2. Discursive practice: examines the context of text production, enables the types of interpretation that might be made of the text or parts of the text to be inferred
3. Social practice: examines propositions in text and the extent these are challenged or likely to be challenged, where propositions are unlikely to be challenged these are the dominant discourse

**Research philosophy**

The research philosophy one adopts according to Saunders (2012), can be thought of as one’s assumptions about the way one views the world. Two ways of thinking about research philosophy are through ontology and epistemology. Ontology is concerned with the nature of reality and the assumptions about the way the world operates with the commitment to specific views. Epistemology concerns what is acceptable knowledge in a field of study.

This study will focus on the subjectivism aspect of ontology that produces valid knowledge. According to this aspect, the social phenomena are created through the perceptions and consequent actions of affected social actors. Since these social interactions are in a continuous process of revision, it is necessary to study the details of the situation or the social constructionism. In other words, as a researcher, the role is to understand these different interpretations and the consequence of how companies view the world through their communication. For example, the subjectivist views organizational culture as something that the organization ‘is’ due to a process of continuing social enactment (Saunders, 2012). The subjectivist viewpoint would argue further that culture is something that is created and re-created through a complex array of phenomena. It is the meanings that are attached to these phenomena by social actors within organizations that need to be understood for a better understanding of culture. The interpretivist philosophy to the development of knowledge emphasizes the understanding and interpretations of social actors and the meaning we give to those roles.
**Research approach**

The study follows a deductive approach by analyzing the sustainability reports to explore the CSR phenomenon from an ecofeminist theoretical framework. Research using a deductive approach is particularly concerned with the context in which events are taking place. In this tradition, qualitative data is studied to establish different views of the phenomena. Another way to look at this research approach is of critical social constructivism where reality is constructed in interaction with the world and the people and objects within its social context. These realities or creation of meanings of gender in societies is shaped by conventions of language, other social processes and of culture (Acker, 1990; Browne, 2007; Grosser, 2011). This interpretive approach has relevance to this research due to its focus on gender and CSR communication of organizations from an ecofeminist perspective.

**Limitations of approach**

The approach is a subjective one where usual measures of validity and reliability cannot be strictly applied. Further drawbacks include the lack of the ability to generalize it to other related subjects’ when conducting a study within a niche. Furthermore, the social, economic and political contexts within any environment are always in a state of revision. Studying media reports on companies along with the CSR/ Sustainability reports could have led to a more balanced and comprehensive study of the communication and practice by the companies. In any case, such a qualitative and interpretive approach can give useful insights through the textual interpretations within their specific context and framework for further research and enrich a systemic thinking process.

**Research design**

A sample size of 14 MNCs within the Nordic region were analyzed through their latest sustainability reports (2015-16). The current sample of Nordic companies is taken primarily from the Corporate Knights annual review of the 100 most sustainable companies in the world. In the 2017 survey, there were 14 companies from the Nordic region and all of them have been included in the study. There are four companies each from Finland, Norway and Sweden where as two companies from Denmark. The Global 100 list of the world’s most sustainable corporations is announced each year at the World Economic Forum in Davos, Switzerland. The ranking has been carried out by the
Canadian analysis company Corporate Knights since 2005 and is based on a total assessment of the company’s capacity to tackle issues of resource management that includes human resources and fiscal management. Almost 5000 companies were included in the assessment, with the hundred best featuring on the Global-100 index. Almost all the companies have cited their presence and ranking in the “100 most sustainable companies” in their sustainability reports as a validation of their sustainability credentials.

Study Sample of Nordic companies (Sustainability reports 2015– 2016 / 2016-2017)

<table>
<thead>
<tr>
<th>Company</th>
<th>Country</th>
<th>Sector</th>
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<tbody>
<tr>
<td>Storebrand ASA</td>
<td>Norway</td>
<td>Financials</td>
</tr>
<tr>
<td>Danske Bank A/S</td>
<td>Denmark</td>
<td>Financials</td>
</tr>
<tr>
<td>Nokia OYJ</td>
<td>Finland</td>
<td>Information Technology</td>
</tr>
<tr>
<td>Holmen AB</td>
<td>Sweden</td>
<td>Materials</td>
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<tr>
<td>Neste OYJ</td>
<td>Finland</td>
<td>Energy</td>
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<tr>
<td>Kesko OYJ</td>
<td>Finland</td>
<td>Consumer Staples</td>
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<tr>
<td>DNB ASA</td>
<td>Norway</td>
<td>Financials</td>
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<tr>
<td>Novozymes A/S</td>
<td>Denmark</td>
<td>Materials</td>
</tr>
<tr>
<td>Skandinaviska Enskilda Banken (SEB) AB</td>
<td>Sweden</td>
<td>Financials</td>
</tr>
<tr>
<td>Statoil ASA</td>
<td>Norway</td>
<td>Energy</td>
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<tr>
<td>Hennes &amp; Mauritz (H&amp;M) AB</td>
<td>Sweden</td>
<td>Consumer Clothing</td>
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<tr>
<td>Telefonaktiebolaget LM Ericsson</td>
<td>Sweden</td>
<td>Information Technology</td>
</tr>
<tr>
<td>Telenor ASA</td>
<td>Norway</td>
<td>Telecom Services</td>
</tr>
<tr>
<td>Outotec OYJ</td>
<td>Finland</td>
<td>Industrials</td>
</tr>
</tbody>
</table>

Source: [http://www.corporateknights.com/reports/2017-global-100/](http://www.corporateknights.com/reports/2017-global-100/)
Analysis

Using ecofeminism as a theoretical framework is one way to observe and challenge the dominant capitalist and neo-liberal views that order our thinking. With this framework, alternative perspectives can be added to enrich the discourse on the social responsibility of companies. For example, eco-feminist theory has been utilized to explore the ‘logic of patriarchy’ based on interrelated and cross-cutting dualisms that support the subordination of nature and other oppressed groups including women. (Phillips, 2014: 443)

This analysis is further influenced by cultural ecofeminism as described by Val Plumwood (2002) that positions humanity as an integral part of the physical environment. Separation of human systems from the physical environment and reductionism perpetuate a culturally constructed oppressive dualism. These binary constructs of “woman/nature” and “man/culture” fail to give voice and recognition to the oppressed side of the dualism such as women, indigenous people and nature.

The key insight from Plumwoods’ book, “Environmental culture” (2002), is that these often, overlooked voices of women and non-human actors is due to the dominance of a rationalist culture that widens the skewed power relations within these prevailing dualisms. The process of this research in identifying the relevant themes has been done through numerous readings of the company reports and selecting the themes that can inform and enlighten our understanding of the dominant themes. The idea is to go beyond the regular economic measures and quantitative performance indicators but shed light on the social and environmental commitments or visions that companies communicate through these reports.

CSR & Sustainability

Almost all the companies introduce their reports with a letter from the Chief Executive Officer who paints a vision of the company and their performance of the last year. These letters also touch on the importance they place on sustainability. Given below are selected statements of the companies in their sustainability reports, which are also taken from the CEO (Chief Executive Officer) and other top management comments. The readers are presented with a vision of the company and how they view the concepts of CSR and sustainability.

“Corporate responsibility plays a central role in realizing our vision of being recognized as the most trusted financial partner. We have always recognized that our position in society carries a responsibility,
and it is important to me that we conduct our business in a way that is sustainable and that creates greater opportunities for current and future generations.” (CEO, Danske Bank, 2016)

“CR (Corporate Responsibility) is a strategic choice for Kesko and integrated in day-to-day activities that help customers make good choices. A strong market position in Finland and abroad, combined with corporate responsibility, make Kesko an attractive and stable investment target.” (Kesko, 2016)

“Statoil takes an active and industrial approach to sustainability. To us, sustainability is a business matter, where the need to remain highly competitive is combined with our efforts to accelerate the development of more carbon-efficient solutions. Being a trusted company with a long-term social license to operate will enhance future business opportunities. “(Statoil, 2016)

CSR as interpreted in the above statements of the companies portray the practice and need to be responsible as an important strategic tool in the international markets. While Danske Bank places importance of CSR as vital to establish trust with its stakeholders, the definition of sustainability is also included by providing opportunities to future generations. Kesko clearly views corporate responsibility as a strategic choice where in CSR can enhance its credibility and attractiveness for potential investors. However, Statoil approaches sustainability as a business matter that helps the company gain trust and a long-term social license to operate from its stakeholders. CSR in the above cases can be viewed as a competitive advantage by the combination of an instrumental justification and an international focus.

On the contrary, we find another section of companies that offer a different narrative on sustainability.

“Sustainability is in our DNA” (Novozymes, 2016)

Sustainability is part of our company’s DNA and values. (H&M, 2016)

Sustainability and CR are central to Ericsson’s core business and our commitment to the triple bottom line of responsible financial and environmental performance and socio-economic development. (Ericsson, 2016)

Sustainability every step of the way - Sustainability is about more than the climate and the environment. Sustainable development for employees, business partners and owners require that companies show good profitability and have a strong financial position. (Holmen, 2016)

The above statements reveal a claim of ownership of the concept of sustainability. Have the above companies incorporated sustainable practices over a prolonged period before the term ‘sustainability’ gained international acceptance? Does this have anything to do with the long welfare state traditions of the Nordic countries? Or could it mean as Strand and Freeman (Strand, 2015) declare that the Scandinavian stakeholder capitalism is a closer model to ‘conscious capitalism’ than anywhere else? The above narratives emphasize a combination of adhering to the triple bottom line framework of
sustainability while at the same time maintaining a strong financial performance. It could also be interpreted that the companies in the above sample represent the Nordic region within this capitalist framework, that has led the world in strong CSR and sustainability performance metrics in numerous studies. Therefore, it can be argued, that a consistent performance based on the existing parameters of measuring sustainability credentials, along with the company values practiced over many years, gives some of the Nordic companies an entitlement to such claims.

According to Val Plumwood (2002), the often-invoked term ‘sustainability’ tends to obscure the seriousness of the situation. She questions the dominant model of neo-liberal capitalism and culture by pondering over our survival based on the massive process of biosphere degradation that seems to have become normalized. From an ecofeminist perspective, the concepts of ecological rationality and partnership ethics help to emphasize a sense of urgency and give sustainability a historical context.

Plumwood (2002) views the dominant western traditions of human/nature dualism as a hindrance to situating human life ecologically, as this comprises a crucial objective of an ecologically rational culture. Besides exploiting nature as a resource and treating the non-human as a lower sphere, this ideology creates in the words of Plumwood, “dangerous illusions in denying embeddedness in and dependency on nature, which we see in our denial of human inclusion in the food web and in our response to the ecological crisis.” (Plumwood, 2002) From another perspective, and within the current neo-liberal capitalist paradigm, the concepts of CSR and sustainability can be viewed as the narratives that have attained global popularity and legitimacy. These are used by the companies to establish their credentials to society at large.

According to Plumwood (1993), the notion of development in the marketplace is deemed sustainable only if it is profitable while the stance is a cooperative one when it comes to the macro-economic criteria of sustainable development. Shiva (1991) argues that the discourse on sustainable development that has been operationalized by organizations, governments and transnational corporations needs to be refurbished and re-established with care.

**Gender equality and diversity**

For a culture and region that is portrayed as feminist, one would expect that the representation of women in the corporate sector among Nordic companies would be reasonably equitable. However, the narrative points to the contrary as shown below.
Almost a fifth of the employees are women and the proportion of female managers is about the same. (Holmen, 2016)

As a company operating in a male-dominated industry, gender equality is a very important topic for Outotec. We already have a relatively good representation of females in senior leadership positions (16% of senior leadership position holders are women, compared to 18% of all Outotec employees), and we are taking active measures to improve this ratio. (Outotec, 2016)

Two of the seven members of Kesko’s Board of Directors were women while two of the nine members of the Group Management Board were women. (Kesko, 2016)

14% of the senior management positions were held by women. (Nokia, 2016)

Most of the companies in the sample have low representation of women in senior management positions and on the board of directors. An outlier in the sample is H&M, which can probably be ascribed to the nature of the specific sector of consumer goods.

Around 75% of the average number of employees are women and they hold 69% of the management positions. (H&M, 2016)

However, many of these companies have stated goals to increase the representation of women and diversity as one of its sustainable development goals. For example, as stated below by Telenor, Norway, the company leaders are assessed on how they strengthen the leadership pipeline for women.

“In 2016, Telenor also updated its recruitment policy to ensure 50/50 (women/men) in the interview process, when possible, and formation of People Committee to continue to focus on recruitment of senior leaders. In 2016, Telenor implemented a six-month paid maternity leave policy for women employees as a minimum standard globally. Striving for greater gender diversity on all levels, Telenor has set targets to reach 25 per cent female representation in top management positions in 2016, and 30 per cent by 2020. In addition, the company’s top leaders are measured on how well they strengthen the leadership pipeline for women. Telenor has also reinforced its requirements to ensure balanced representation among candidates for top leader positions.” (Telenor, 2016)

To enable a more equal relationship between gender and nature, ecofeminist scholars believe in the creation of a new paradigm constituting the interdependent differences between genders, humans and the non-human environment. Plumwood proposes the spread of a non-dualistic paradigm where there is greater attention to mindful notions such as respect, care, community and responsibility. (Plumwood, 2002)

While it is clear from the representation of women and diversity in general, that the Nordic companies have some way to progress, there are clearly signs that the Nordic region despite the criticism of not doing enough are attempting to change the landscape when it comes to gender equality. Two interesting
cases that were observed from the sustainability reports came from “a gender-intelligent organization” by Ericsson in Sweden and the promotion of “unconscious biases” on gender issues by Danske bank, Denmark.

“*A gender-intelligent organization* - Our goal is to encourage a gender-intelligent organization which recognizes and values the differences that both men and women bring to the organization. Increasing gender diversity has been a central focus since 2013. Our 2020 gender diversity target is for 30% of all employees to be female, including leaders and executives. We are still not where we want to be but in 2016 we moved in the right direction. (Ericsson, 2016)

In 2016, Danske Bank Sweden launched an initiative called Danske Inclusion to increase leader and employee awareness of gender issues related to unconscious biases. The programme included an extensive, mandatory three-day training module for leaders at all levels, who learned about their gender biases and the consequences for customers and employees. The leaders passed on what they learned to their teams, and together they discussed how to address the issues identified – both in their own team and in their customer base. (Danske Bank, 2016)

The above proactive measures can be viewed as a conscious effort by some Nordic companies to redress gender inequalities and prejudices that are still prevalent in the society. From an ecofeminist perspective, Plumwood (1993) and Warren (1997) further suggest that dualistic notions and the consideration of women and nature as inferior contributes to the oppressions of them, and to fix these issues, we must therefore target dualistic thought. The reasoning behind this needs to be corrected (Gaard, 2011) by removing the patriarchal and hierarchical social structures which manifest in the first place. Grosser and Moon (2017) draws upon socialist feminist organizational theory to suggest a need for ethical analysis of the gendered nature of organizations and its implications for gender equality and social justice. In this context, another study on the relationship between feminist and business ethics calls for a greater focus on experience, agency and the power relations rather than focus only on relationships and responsibility. (Borgerson, 2007)

**Tackling climate change**

“In late 2015 the world’s leaders adopted a global Agreement on Climate Change to address the climate issue at global level. The agreement that entered into force at the end of 2016 has the general target of keeping global warming well below 2°C, and preferably limiting it to 1.5°C, by cutting emissions of greenhouse gases. The Agreement on Climate Change states that action must be taken to preserve and improve the capacity to capture and store greenhouse gases.” (Holmen, 2016)
The agreement on climate change adopted in Paris is a well-documented international agreement that has been well received and adopted as a framework for all Nordic companies that have been ranked in the top 100 sustainable companies ranking of Corporate Knights. Most of the companies are also ranked in the Dow Jones Sustainability index with all companies showing data on their progress on carbon emissions and increasing use of renewable energy. Some of the companies have even surpassed the voluntary guidelines and are proactively contributing to the climate change agenda. (www.sustainability-indices.com/index-family-overview/djsi-family-overview/index.jsp)

However, when one reads some of the statements given below, a different business-oriented perspective emerges beyond the preservation of ecology.

“Climate is currently a key subject for the financial services industry, offering tremendous opportunities for investors,” says Martin Skancke, Chairman of the board of the UN-supported Principles for Responsible Investment, PRI. He points out: “Those who have power must also take responsibility. And we can ask ourselves how responsible the financial community is for creating a better world.” (DNB, 2016)

“Climate change and its associated impacts pose multiple risks to Novozymes’ supply chain and operations, including regulatory action and physical or reputational damage. At the same time, increasing demand for low-carbon products and solutions offers further opportunities for Novozymes to grow its business. That is why mitigating climate change impacts remains high on Novozymes’ agenda. Novozymes’ approach to managing climate change impacts is well integrated into its business strategy, targets and can be seen in its position paper on climate change”. (Novozymes, 2016)

“Key developments in 2016 included becoming the first Nordic bank to join the Climate Bonds Partnership Programme and engaging our employees in Danske Bank Earth Day.” (Danske Bank, 2016)

The climate change dilemma is seen above more as a business opportunity for investors and as a means of risk management. By integrating the climate agenda, the Nordic companies seem to justify its international credentials and employ this in the competitive international markets as a strategic advantage. However, there are exceptions to that, where companies such as Ericsson offer a more credible image of its activities by communicating how they help preserve the environment in developing countries.

“With growing climate change, ecosystems are more vulnerable. In 2015, we began working with technology providers and NGOs to more efficiently reforest mangroves in Malaysia. About 50% of Malaysian mangroves have been destroyed due to unsustainable development, leaving coastal areas vulnerable to risks such as flooding and tsunamis.” (Ericsson, 2016)
“Our ambition is to develop and deliver solutions to support climate action. For example, our successful deployment of the world’s first “pure solar” 500 Watt solar-powered site in Myanmar made solar more economical than diesel for the first time.” (Ericsson, 2016)

From the ecofeminist perspective of Plumwood (2002), the explanations of ecological failure are framed within the same cultural narrative that exist in global economic regimes that threaten the biosphere. The narrative of humans mastering nature and situating themselves outside the non-human sphere is part of the problem in finding long-term solutions. A remoteness principle of ecological rationality as outlined by Plumwood (2002) is that other things being equal, an ecologically rational form of agency would minimize the remoteness of agents from the ecological consequences of their decisions or actions. While some of the narratives of Nordic companies doing admirable work in terms of tackling climate change can be observed, these are unfortunately incremental solutions from a broad perspective.

H&M seems to clearly understand the gravity of the situation while attempting to attain their objective of “making fashion sustainable and sustainability fashionable” (Anna Gedda, Head of Sustainability, H&M, 2016). The company in their quest to be 100% circular and renewable report that “Today, it would take 1.5 planets to support our lifestyles. If we continue along the same track, we will need the equivalent of 2.3 planets by 2050 (https://www.footprintnetwork.org/). In part, this is because the global middle class is expected to increase by over three billion people in the next two decades, which will inevitably lead to an increase in consumer demand.” (H&M, 2016). The company hopes to tackle this problem and the consumer demand by adopting a circular model and staying within the planetary boundaries as depicted in their sustainability report.

According to the planetary boundaries concept, put forward by John Rockström from the Stockholm Resilience Centre and Will Steffen from the Australian National University (Rockström et al, 2009), life on earth has a good chance of continuing as usual if we manage to stay within these boundaries. On the other hand, we risk sudden and irreversible environmental damage or even catastrophic consequences to our planet if we cross them. We have already crossed four of those boundaries and are in imminent danger of crossing the remaining boundaries unless we change our behavior and harmful activities. (Rockström et al, 2009)

The principles of self-reliance and exchange that allow for international and planetary interdependence and interactions is vital. These principles need to take a horizontal rather than vertical form so that it can defeat both remoteness and centristm and give us pause for contemplation. Such a form of interdependence would
replace free trade by fair trade, globalization by planetary organization, mobilizing interdependence not from the center but from the periphery. By tackling the problem of remoteness, an ecologically rational economy will also be an ethical economy, one that opposes the centrism of domination and embraces the principles of fairness, justice and equality in exchange. (Plumwood, 2002)

However, in the current global neoliberal system with its market forms that permit extreme levels of consequential and epistemic remoteness, the ecological remoteness is only further aggravated. For example, the current levels of consumption and production have not only led to adverse ecological consequences but through this form of ecological remoteness, has highlighted the irrationality of man. (Plumwood, 2002)

The ‘other’

The ‘other’ in this case are the non-humans that are treated without ethical constraint as a hindrance to profit maximization. In the section on “Managed forests bring climate benefits”, Holmen (2016) has the following to say about the right to manage the forests:

“The significance of forestry for both the climate and the Swedish economy places it squarely on the political agenda. Holmen works with the industry to make politicians, authorities and the general public aware that active and sustainable forestry is the very foundation of the emerging bio-economy and is vital with regard to the climate. The aim is to establish a regulatory framework that takes account of the industry’s unique position in contributing to an economically, environmentally and socially sustainable society. Restricting the right to manage the forest one owns could lead to smaller harvests. This could affect the supply of forest raw material to the industry and thus hit the competitiveness of Swedish forestry. One concrete example is the Species Protection Ordinance, which has been implemented in a different, stricter way in Sweden than in the rest of the EU.”

As can be interpreted from the above narrative, by the strict enforcement of the Species Protection Ordinance the Swedish state comes in conflict with the business interest of Holmen to manage forests. It is in these situations that Plumwood (2002) advocates developing an environmental culture that values and acknowledges the non-human sphere and our dependency on it. From an ecological view, this desensitization to nature is part of the reductive narrative and dominant human-centred rationality. According to Plumwood, “Not only is it rationally possible to choose a richer and more generous framework, it is in the present context of ecological destruction essential to do so – in the interest of ethics, prudence and reason.” (Plumwood, 2002)
Self-referential systems are unable to acknowledge any externality to itself. In other words, legitimation involves rationalizing practices that are reproduced and create repetitive patterns. The success of the system is evaluated by standards it itself suggests and there in lies the problem of further perpetuating this self-referential system. (Bullis, C., 1992)

**Partnerships**

One of the biggest strengths of the Nordic companies in their CSR and sustainability agenda has been the focus on partnerships from a business perspective. From the literature studied, and based on the narratives below, there exists a pervasive theme across all companies, where engagement, dialogue, collaborations and relationships with stakeholders are emphasized. It is projected as a win-win situation for both business and society.

“Our strategy sets out four focus areas that will enable us to fulfill our purpose. The core of this strategy is our belief that we make the biggest impact through partnerships. We call our strategy “Partnering for Impact.” For Novozymes, partnerships mean deep-rooted collaborations with mutual benefits and obligations.” (Novozymes, 2016)

*Our stakeholder engagement aims to create meaningful dialogue and build relationships that can help achieve shared goals. By reaching out to our stakeholders and creating dialogue on issues and concerns of common interest, we build trust, gain insights critical to our business, spark innovation and build relationships that advance our vision of a Networked Society. (Ericsson, 2016)*

“Accountability and collaboration - Our aim is to engage and mobilize our employees and other stakeholders to accelerate our own long-term transformation and that of our industry.” (Statoil, 2016)

“With Partnership for the Goals (SDG 17) at the heart of the SDGs (Sustainable Development Goals), we take a proactive leadership role in a number of high-level fora and collaborate with a wide range of stakeholders to scale the impact of our advocacy efforts.” (Ericsson, 2016)

All the Nordic companies have adopted some or most of the sustainable development goals of the United Nations and talk about their engagement with the UN Global Compact to work with its principles on human rights, labor, environment and anti-corruption. Besides certain exceptions, not much is communicated in terms of partnerships with NGOs (Non-Government Organizations) and other less privileged groups. More needs to be done in terms of such engagement to make these partnerships more meaningful and beneficial to less developed regions, women and the environment.

As Plumwood (2002) points out, to set up the logical and cultural basis for negotiation, mono-logical relationship needs to be replaced by more dialogical relationships to remedy a dysfunctional partnership
that only benefit the privileged. This would mean abandoning the hyper rationalist stances that emphasize human superiority, reason, manipulation, anthropocentrism and instrumentalism.

Plumwood (2002) clarifies that some of these problems could be resolved by adding minor and highly localized deliberative modifications to liberal democracy, such as stakeholder panels designed to address specifically ecological issues. The emphasis within these stakeholder panels is an equality of voice, recognition and overturning the hegemony inherent in the dominant system to overcome social inequality.

According to Prügl, E., (2015), there is a need for a shift from a paternalist model of companies acting responsibly as they see fit to one where companies act in the public good within a more democratic model. In her words, “The codification of privileges for companies in international markets under neoliberal trade and investment regimes, and the reliance on the noblesse oblige types of CSR practice fall far short of the democratization of corporate governance necessary to define what women need and want in their diverse roles as company stakeholders.” (Prugl, E., 2015). A greater and active participation of women and other less represented and privileged sections of society is advocated for the democratization of company governance.

**Circular economy**

Almost all companies in the study are pursuing and promoting the circular economy as a model to pursue the sustainable development goals as set by the United Nations. Given below are few of the narratives:

*The move to a circular economy has begun. Outotec is ready to show the way.* (Outotec, 2016)

*Kesko promotes the circular economy by taking part in innovative circular economy projects and by providing customers with diversified recycling services.* (Kesko, 2016)

*Circular economy approach - To maximize this positive impact we take a circular economy approach with a focus on three key areas: 1) leadership in product energy and environmental performance, 2) environmentally responsible use of materials, waste, and water, and 3) reducing the carbon footprint of our own operations.* (Ericsson, 2016)

*The circular economy is a concept that shares some DNA with a bio-economy. Being part of a circular economy means highlighting business opportunities from circular eco-cycles, in which the added value of the products is preserved as far as possible and waste is minimised.* (Holmen, 2016)
While the companies place emphasis on the redesign of processes and cycling of materials, that could contribute to sustainable development, there exists tensions and limitations. In exploring the concept of circular economy, Murray et al. (2017) point to the absence of a social dimension that limits an ethical framework that should be inherent in the definition of sustainable development. As we can observe from the above narratives, the social and ethical dimension is not given as much weightage. Additionally, certain organizations have attempted to capture the agenda and redefine the terminology to make it appear that sustainability is easily managed and delivered. (Gray, R., 2006, Murray, 2017)

The concept of sustainable development (Haynes and Murray, 2015, Murray 2017) raises issues of inter-generational equity, between present and future generations, and intra-generational equity between different peoples within the current generation. In other words, inherent in the definition of sustainability is that of equity and social justice. It is unclear how the concept of circular economy will lead to greater social equality as addressing the societal needs is one of the pillars of sustainable development. (Murray et al, 2017)

Another interesting but worrying trend observed in the paper (Murray et. Al, 2017) is the anthropomorphism of nature. As an example, they quote Smart (1992), that “Nature's rule book has no moral or ethical ingredient beyond self-interest. Corporate metabolisms are remarkably similar to those of nature”. However, Murray (2017) contend that “there is no evidence that indicates self-interest as a meaningful concept within nature and by imbuing nature with our traits, we run the risk of auto-referencing”.

This observation corroborates Plumwood (2002) on the reductionist narrative employed by using science to master nature by man. On the contrary, nature operates in a highly convertant way between its levels of organization and is seen as holistic. (Skene, 2011). In this regard, Murray (Murray et al., 2017) calls for a re-evaluation of the circular economy definition by including the ecosystem and human well-being. The implication of this realignment they emphasize, with adequate ecological and social models, can lead to the development of ethical and sustainable business practices.

Plumwood (2002) talks about the unfettered market rationality where systems are mono-logical, having poor feedback at key points and poor corrective features from other social spheres that has led to few self-reflective and self-critical resources. Therefore, as Plumwood (2002) points out, much needs to be done in the way of critical feedback that include institutions which encourage speech from below and deep forms
of democracy where communicativeness and redistributive equality are found across a range of social spheres.

**Discussion: A holistic and relational outlook through the ecofeminist lens**

“Scandinavians tend to be more rational about many business practices,” says Corporate Knights founder Toby Heaps, who’s critical of firms with sky-high CEO salaries. “I have yet to see compelling academic evidence that you generate additional shareholder returns by paying CEOs excessive salaries.”


From the ecofeminist perspective of Val Plumwood (2002), rationality can be a satisficing concept rather than a maximizing one, that has regard to the wholeness, cohesion and survival projects of an organism. This kind of rationality engenders a balance, harmony and reconcilability among an organism’s identity. For the inherent reason, that we are embodied and ecological beings, our life rationality needs to be compatible with the biological systems that support our lives.

An ecologically rational society, according to Plumwood (2002), “would be sustainable to the extent that its corrective capacities enable it to make consistently good ecological decisions that maintain viable ecological relationships and coordinate them with its social organization.” This also draws on critical rationality by operating across a range of human spheres that link social and individual goals to the ecological communities that comprise human societies.

By viewing the world as a web of life, ecofeminism, consistent with ecology and feminism provides an alternative to hierarchical systems that suppress the voices of women and nature. Implied in this web are mutually reinforcing relationships that are egalitarian and break away from dualisms. The self is not only embedded in this web but is in constant process of interaction. (Bullis, C., 1992)

The socially privileged who occupy a significant role in this dominant neo-liberal order, tend to make decisions from an elevated level of epistemic and communicative remoteness from ecological harms. To facilitate a bridging of this gap, Plumwood (2002) calls for institutions that encourage speech and action from below in a democracy where in, communicative and redistributive equality flourish across various social spheres. Conflicts over ecological harms could be resolved as pointed out, in a deep form of
democracy that goes beyond reducing the remoteness that our decisions revolve around to further address the justice dimension as redistributive equality and plurality of communication processes. For these conditions and processes to be realized, it would not only require institutions and participatory ideals that embrace the marginalized voices but most probably a different kind of participatory and deliberative democracy.

Rather than exercising control over the hyper-separated and subordinated, Plumwood (2002) advocates achieving mutuality with the ‘other’, be it women, indigenous people or nature, based on negotiating our interconnected needs. Against the prudential hazard of the cultural dominance of the west that includes cultural anthropocentrism and insensitivity to the ecological embeddedness of humanity, an ecofeminist perspective calls for breaking up notions of human/nature dualisms and developing a communicative, place-sensitive culture that situate humans ecologically and non-humans ethically.

Offering another approach, Stephens (2013) combines critical systems thinking (CST) and ecofeminism for managers to confront and move beyond dualist structures. This contrasts to typical top-down approach and involves community involvement, distribution of leadership and empowerment. To sum up, Plumwood (2002) advocates the need for a self-critical form of reason to counter the degradation of our environment, one that comprehensively restructures culture that rethinks and reworks human locations and relations to nature all the way down.

**Conclusion**

The purpose of this study was to analyze the communication narrative of the companies through their sustainability reports. The focus was on the social and environmental aspects of the discourse within CSR practice. From the analysis of the discourse through an ecofeminist philosophy lens, we can arrive at the following observations.

CSR can be viewed primarily as a strategic tool where certain Nordic companies by claiming ownership of the sustainability agenda make use of this platform as a competitive advantage in the global economy. Other Nordic companies in the study view sustainability as a means, to establish legitimacy and emphasize their global credentials through the measures they have taken to address the various pillars of sustainability. Overall, CSR is viewed as highly strategic and directly connected to the core of the company. In this
context, a socially responsible company can be viewed as one which develops innovative solutions that are good for both business and society.

The Nordic companies emphasize the importance of gender equality and diversity in addressing the social pillar of sustainability. However, they admit that though progress has been made in this area, women continue to have a low representation in senior positions. Certain examples such as a gender sensitive organization and seminars to ensure awareness of gender bias are positive efforts to address this imbalance. This observation has relevance for the need to remove entrenched patriarchal social structures and examine the gendered nature of organizations.

When it comes to global climate change, the Nordic companies acknowledge its grave importance and are certainly proactive in attempting to address the challenges. However, when viewed through the remoteness principle that Plumwood (2002) mentions, it is debatable whether the actions of the companies lead to long-term solutions. According to Plumwood (2002), the narrative of humans mastering nature and situating themselves outside the non-human sphere is part of the problem in finding more long-term solutions. On the other hand, one could argue that within the global capitalist system, a company with its profit maximization principle can only play a limited role. The issue of climate change needs to involve all the other relevant stakeholders to find long-term solutions to a complex global challenge.

Most Nordic companies have embraced the concept of circular economy as an approach to address the sustainability challenges. However, the low emphasis on the social dimension compared to the other aspects raises important questions for further research on the existing tensions and limitations to achieve sustainable development.

The most promising theme across all Nordic companies with varying degree, is the serious commitment and actions taken towards engagement, dialogue and relationships with stakeholders. This is viewed by all the companies as a win-win situation for both business and society. Additionally, some of the qualities such as solidarity, robust collective life and social citizenship, that Plumwood (2002) cites to reduce remoteness and increase ecological awareness and responsibility have also been at some level, a part of the tradition of Nordic society.

Ecofeminism holds potential because it is a discourse that is outside the self-referential system (Deetz, 1992) that is incapable of creating alternatives. By deconstructing and reinterpreting patriarchal discourses,
ecofeminist philosophy helps in broadening and creating alternative possibilities for organizational change (Bullis, 1992). The ecological and cultural shift that is advocated by ecofeminists such as Val Plumwood and many others is for the strengthening of the democratic and corrective forces by eliminating the radically unequal distribution of power and resources. At the same time, our social responsibility must recognize the privileged denial and backgrounding of the fundamental supporting and nurturing roles of the excluded and devalued groups, such as women by empowering them. Only by challenging and dismantling the skewed power structures and prevailing anthropocentrism, can we create a space for a more egalitarian democracy.

Critical discourse analysis as a research method can be made more robust by studying the CSR discourse of companies through the media reports and comparing this with the sustainability reports of the companies over time. This could offer useful insights into what companies communicate through their sustainability reports on the one hand and how they are perceived in the media and society on the other hand. In this way, the evolution of the CSR concept and innovations within the social and environmental pillars of sustainability can be better understood.

While CSR activities are specific to the context in which companies are evolving, being socially responsible is a perpetual process that requires constant revision and interaction along a continuum based on the needs and expectations of stakeholders, society and the environment to achieve sustainable and inclusive development.
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