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CS discourses of co-operatives structuring the food industry

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ABSTRACT

This study participates in discussions of corporate sustainability (CS) among producer-owned co-operatives and offers an example of Nordic food production industry. This study has been conducted by utilizing qualitative methods and the corporate texts are analyzed by using Fairclough's critical discourse analysis. Language is approached from the post-structural perspective and understood as linguistic entities that create self-images and structure the CS discussion. The object of this study is to describe CS discourses that are structuring the CS discussion in the particular context. Furthermore, the object is to describe and understand how these discourses structure roles and identities and how this linguistic network of corporate texts influenced by neo-institutional logics, is affecting its context. Analysis defines three CS discourses which are called Citizenship, Business case and Integrity. The analysis of objects, roles and identities of the discourses and their effect on context will help to understand the ambiguous applications of CS communication. Furthermore, this study forms one voice for the less studied co-operatives and aims to widen the understanding of CS.

TIIVISTELMÄ

Tämä tutkimus osallistuu tuottaja-osuuskuntiin liittyviin kestävän kehityksen keskusteluihin ja tarjoaa esimerkin pohjoismaisesta ruoantuotannon toimialasta. Tämä tutkimus seuraa kvalitatiivisen tutkimuksen suuntaviivoja ja Fairclough'n kriittinen diskurssianalyysi tarjoaa metodin yritystekstien analyysille. Kieli ymmärretään poststrukturalistisesta näkökulmasta, joka luo kielellisiä identiteettejä ja rakentaa vastuullisuuskeskustelua. Tutkimuksen tavoitteena on kuvata diskurssit, jotka rakentavat vastuullisuuskeskustelua kontekstissaan. Lisäksi tavoitteena on kuvata ja ymmärtää kuinka nämä diskurssit rakentavat rooleja ja identiteettejä ympärilleen sekä kuinka yritystekstit institutionalisoituvat ja vaikuttavat kontekstiinsa. Analyysi määrittää kolme vastuullisuusdiskurssia, jotka kuvaavat yrityskansalaisuutta, liiketoimintalähtöisyyttä ja integriteettiä. Diskurssien tavoitteiden, roolien, ja identiteettien ymmärrys ja vaikutus ympäristöön auttaa laajentamaan tietämystä kestävän kehityksen moniulotteisesta luonteesta. Lisäksi tutkimus muodostaa itsessään äänen osuuskuntatutkimukselle ja kestävän kehityksen ymmärryksen laajentamiselle.

ACKNOWLEDGEMENTS

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1. INTRODUCTION

Sustainability of co-operatives is a contemporary topic. The United Nations declared the year 2012 as "international year of co-operatives" (Mayo 2011, 163) and International Co-operative Alliance (ICA) included positioning co-operatives as builders of sustainability as one of its core strategies for the ongoing decade (ICA 2013a). Also the European Commission (2011) supports this vision by claiming that cooperatives have ownership and governance structure that support particularly the responsible business conduct. Furthermore, Common Agricultural Policy (CAP) aims to strengthen the competitiveness and the sustainability of agriculture (European Commission 2013).

Co-operatives have increased their popularity as they offer an alternative model for the current profit-oriented economic (Kalmi 2011) while traditional management theories have been seen inadequate to answer to the questions of the current sustainability related realities (Starik & Kanashiro 2013; Schmeltz 2012; Mayo 2011). Furthermore, it has been suggested that one or more sustainability cultures will begin to develop, with more values, attitudes, perceptions, decisions and actions (Starik & Kanashiro 2013) which makes the sustainable capabilities of co-operatives interesting focus of the study.

1.1 The purpose and context of the study

The purpose of this study is to participate on an academic discussion whether the largest Nordic producer-owned co-operatives in the industry of milk-, egg-, and meat production may offer an alternative and a better way of doing business in terms of corporate sustainability (CS). CS means the integration of business longevity, the natural environment and the risk management into the firm's operations (Benn & Bolton 2011). Figure 1 presents the purpose and the discussions this study is participating on.

Nordic countries

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                   /  \
                  /    \
                 /      \ ========>   CS DISCUSSION IN
                /        \            FOOD INDUSTRY
               /  CS TEXTS \
              /    2012      \
             /                \
            /_____\
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Producer-owned   Milk, egg, and
co-operatives   meat production
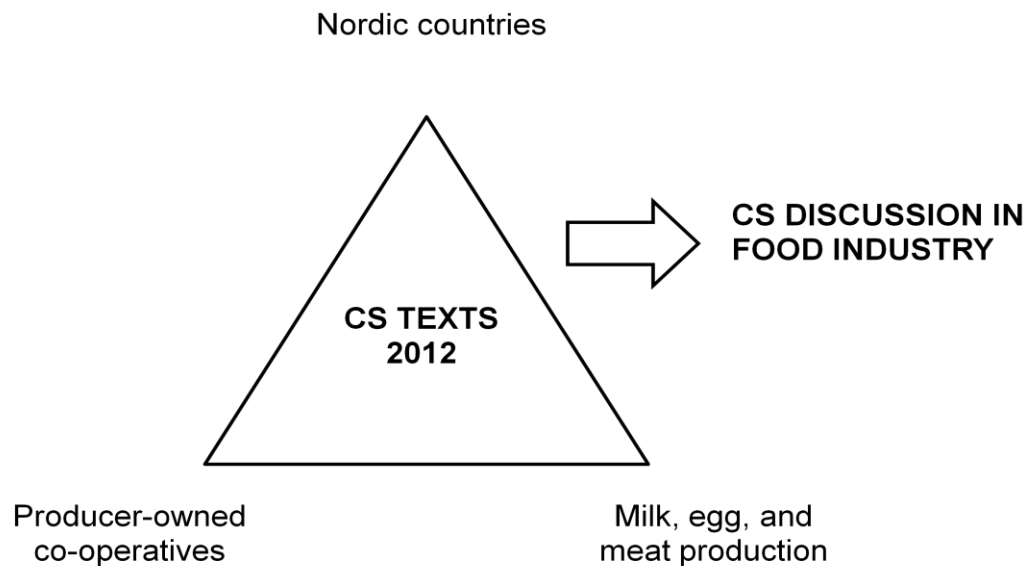
Figure 1: The purpose of the study

Co-operatives form an interesting perspective to CS as they are generally
seen to follow the principles of sustainable and responsible business
practices based on their inherently different organizational structure (ICA
2013a; Kalmi 2013; Carrasco 2007; Youd-Thomas 2005). Co-operative is
a member-owned business and producer-owned cooperative are owned
by producers of farm commodities (IYC, 2012; Mayo 2011). Moreover, co-
operatives have proven success in surviving economic crises better than
other types of business (Birchall 2013) and they have been suggested to
play a useful role in reducing unemployment (Kalmi 2013; Youd-Thomas
2005). Members of co-operatives in agriculture and dairy are often
traditional family businesses and both co-operatives and family
businesses as organization forms are suggested to withhold a set of
values in their operations that result in outcomes that are different from
those of other organizations (Goel 2012).

Co-operatives are seen to be strongly and positively related to
interpersonal trust in a society as they aim naturally optimize the outcomes

for a several stakeholders (ICA 2013a; Jones & Kalmi 2009). They have been believed to possess capabilities to produce socially innovative solutions to the questions of sustainability (Novkovic 2008) and their ownership structure has been proved to have a considerable impact on the culture and the attitudes of senior managers toward sustainability reporting (Mayo 2011; Adams & McNicholas 2007).

Nordic context forms the second point of the triangle. Characteristics of Nordic companies seem to support the concepts of CSR as well. Corporate social responsibility (CSR) is "doing more than what is required by law" (EU Commission 2001, 6) and it has traditionally been used to describe business responsibilities of the organizations from the stakeholder approach (Carroll 1991, 1979).

Nordic companies are believed to possess capabilities to produce better solutions for CSR. Generally they are known for having a strong commitment to the international CSR agenda and being subjected to strict social and environmental regulations (Gjølberg 2009). Scandinavian countries have taken the lead in sustainability and responsibility reporting (CorporateRegister 2013; Kuisma & Temmes 2011) and they are also among the least corrupted countries in the world according to Transparency International (Morsing, Midttun & Palmås 2007). Finland, Sweden, and Denmark have been seen as institutions that will facilitate socially responsible corporate behavior (Campbell 2007).

Animal origin food production forms the third point of the triangle. The food industry is closely linked to its competitive environments and food chain is an example of the context-specific CSR (Forsman-Hugg, Katajuuri, Riipi, Mäkelä, Järvelä & Timonen 2013). This supports the strict limitation to the narrow subfield of agriculture industry and by focusing merely on animal origin food production this thesis aims to achieve deeper understanding of this particular context-specific CSR. A concern about environmental and social issues in food production and discussion around food sustainability

has increased in Europe (Forsman-Hugg et al. 2013; Walker & Brammer 2009). The central area in the field of food chain is effective communication of traceability information to consumers and other stakeholders (Bosona & Gebresenbet 2013). Despite the fact that in Europe food production and agriculture companies are the most likely to be seen as making efforts to behave in a responsible way towards society (Eurobarometer 2013), companies are facing the increasing challenges and obligations of sustainability as general public pressures them to communicate openly (Forsman-Hugg et al. 2013).

The CS texts are scrutinized from the neo-institutional approach which sees a network of organizations within a particular organizational field to be collectively affected by institutionalization processes (Greenwood & Hinings 1996). Neo-institutional approach supports the purpose of this study to participate in discussions of context-specific CSR practices institutionalized in the field of food industry and helps to address some of the dynamics of the interaction between actors and the social context in which they operate (Smith, Haniffa & Fairbrass 2011; Schultz & Wehmeier 2010). As the economies of scale have been used to explain the success of co-operatives (Novkovic 2008; Nilsson 2001), the largest co-operatives are assumed to withhold discursive institutional power in their CS texts which may affect on industry-specific CS discussion as well.

The original idea for this study was triggered by the thesis that explored the CSR discourses from the MNCs' point of view (Itänen 2011). The term multinational company (MNC) refers to a successful firm that is international in its operations, vision and strategies (Aggarwal, Berril, Hutson & Kearney 2010). Furthermore, Tuominen, Uski, Jussila and Kotonen (2008) compared CSR reporting in Finnish forest industry between different organizations types. This study continues on the tracks of these previous researches and aims to offer incremental originality and utility for the practitioners (Corley & Gioia 2011) by contributing a local and an industry-specific example of CS. The purpose and the utility of this

study can be clarified and justified by framing the research gap based on previous research.

Overall research related to co-operatives in the field of organizational and management theory has been in the marginal position and the predominant investor-owned organization type has gained more interest (Köppä 2012; Jussila, Kalmi & Troberg 2008; Novkovic 2008). Furthermore, in the field of producer-owned co-operatives more context-specific research is needed in order to find CSR practices which support co-operatives' characteristics (Tuominen et al. 2008). Also lately the interest of academics has refocused toward explaining how and why the concept of CSR has spread, how it is socially constructed in particular discursive context and what different CSR types can be found (Sabadoz 2011; Windell 2009; Halme, Roome & Dobers 2009; Dahlsrud 2008; Aguilera, Rupp, Williams & Ganapathi 2007). By defining the discursive context of co-operatives in the field of CSR and CS communication this study participates on fulfilling this gap of knowledge. CS communication is understood as communication where meaning is negotiated in the micro context of the social world (Thomas, Sargent & Hardy 2011).

The purpose of this study is fulfilled by interpreting the CS texts of Nordic producer-owned co-operatives. Research gap in this field can be found as more research on rhetorical and discursive challenges of CSR is required especially explaining how CSR is institutionalized and with which effects (Schmeltz 2012; Schultz & Wehmeier 2010). Overall analysis of environmental corporate rhetoric and understanding how corporate environmental reports are structured is a fairly new field in business communication (Mason & Mason 2012).

1.2. Research objectives and delimitations

The objective of this study is to describe and understand how CS texts are structured. In discursive research the embedded hegemonic relations of

society can be revealed by answering how the world and the actors of it are represented, what kind of relationships and identities are built and how this action is linguistically constructed (Pietikäinen & Mäntylä 2009). CS discourse is used in this study to refer discourses that arise from the CS texts.

This study follows the discursive perspective of neo-institutional theory. Discursive institutionalism is built on communication and the institutions are defined by meaning constructs and constraints (Schmidt 2010). By focusing on discourses this study aims to increase understanding of the actual preferences and strategies of actors behind rational choice, historical development and changes in the normative orientations (Ibid). The research problem of this study aims to describe and understand this dynamic relationship between language and context.

Which CS discourses build the CS texts of the largest Nordic producer-owned co-operatives in the milk-, egg-, and meat production, and how CS discourses are building their context by structuring roles and identities?

Research problem combines the elements of the previously defined context (Figure 1) into the discursive research. The words 'constitute', 'structure' 'build' and 'identity' are referring to the methodological approach of this study. According to this post-structural understanding of discourse, CS discourses are seen as active builders of CS practices in the specific industry and organizational field (Fairclough 2003).

Geographical limitation has narrowed on Nordic countries. Nordic countries include Finland and Iceland in its definition while 'Scandinavian countries' often refers merely to Sweden, Denmark, and Norway (Bager & Michelsen 1994). Producer-owned co-operatives in Iceland are smaller than in other Nordic countries and they are left outside of the scope as they are lacking of the listing of 300 largest co-operatives (World Co-

operative Monitor 2012). Conversely, the largest Finnish producers in the food production sector are co-operatives (Kalmi 2013). Furthermore, Finland is a strong co-operative country measured by turnover and the amount of members in relation to the population and GDP (Pellervo-Seura 2012; Pöyhönen 2011) and Finnish co-operatives have played a central role in building up the Finnish welfare state (Kostilainen & Pättiniemi 2012).

The research problem of this study can be divided into three individual research questions. First research question answers to the question of "what is" and identifies, describes and structures the dominant content of each CS discourse. The word 'normalize' refers to the institutionalization in the level of language and discourse can be seen to normalize the behavior (Hatch & Cunliffe 2006).

   1. *Which CS discourses are normalized in CS texts?*

The second research question aims to deepen the understanding of each CS discourses and answers to the question of "how". It aims to understand how CS discourses are structuring the roles and identities in order to maintain and sustain a particular way of language usage. Third research question deepens the analysis further by considering critically how CS discourses and their roles and identities are maintaining, influencing and shaping the contextual environment.

   2. *How CS discourses structure roles and identities?*
   3. *How CS discourses structure their context?*

Together these research questions form Foucault's order of discourse around each CS discourse. Order of discourse is a dialectical relationship between discourse and other elements of social practices (Fairclough 2003). Figure 2 illustrates the objects of this study.
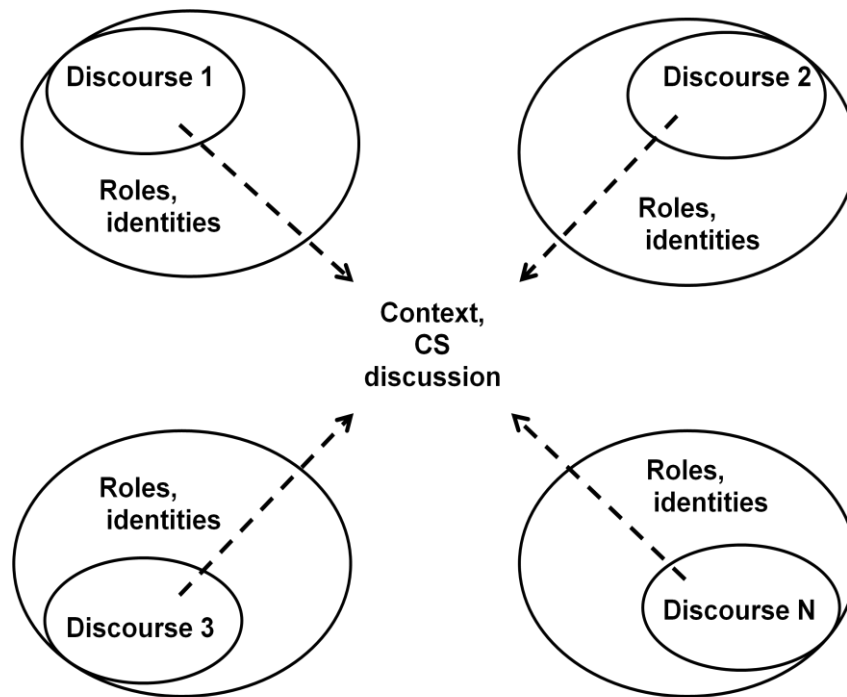
Figure 2: The objects of the study

First research question defines and describes the discourses which form the inner circles in the Figure 2. The object is to reveal the dominant discursive content of each CS discourse. Second circle answers to the second research question and describes the roles and identities that these discourses are producing. Third research question links the dominant characteristics and discursive strategies of CS discourses into the wider context. The arrows describe how CS discourses are structuring their linguistic context in the organizational field of producer-owned co-operatives. Order of discourse is formed around each arrow and their shape depends on the interpretations made based on contextual affect of each CS discourse.

1.3. Methodology

Post-structural approach to language provides the ontological and epistemological starting point of this study. Post-structuralism is perhaps the most well-known discourse analysis tradition and builds on Foucault's

thoughts of archaeology of knowledge (Koskinen, Alasuutari & Peltonen 2005; Phillips & Jørgensen 2002). Post-structuralism and definition of order of discourse (Figure 2) can be seen to illustrate the similar elements in the level of language than neo-institutionalism represents in the level of institutions. Foucault's view of power includes institutions into discursive formations (Lammers & Barbour 2006) and sees subject as an effect of discursive formation (Fairclough 1992). Also neo-institutionalism sees CS texts to be produced collectively in the particular field while reflecting settlements of institutionalism mechanisms (Helms, Oliver & Webb 2012; Greenwood & Hinings 1996).

The purest post-structural forms of discursive research see researchers themselves as objective descriptions of the world (Phillips & Jørgensen 2002). This makes post-structuralism to represent the positive site of discursive research. From the CSR point of view, more positive research is required in terms of avoiding the risk of supposing that norms alone constitute a sufficient basis for action (Schreck, Van Aaken & Donaldson 2013). Moreover, as this study is rather critical and descriptive than critical and normative, an emphasis of post-structuralism to systematically describe the discourses of phenomenon under scrutiny by forming regularities and opposites (Foucault 2005) supports the objectives of this study.

Critical discourse analysis (CDA) is used as a research method of this study. CDA operates between a focus on structures and a focus on the strategies of social agents (Fairclough 2009) and examines the texts and wider social phenomena such as power structures, institutions and actors at the same time (Pietikäinen & Mäntynen 2009). CDA strongly relies on linguistic categories and follows hermeneutic rather than analytical-deductive tradition (Wodak & Meyer 2009).

Fairclough's interpretation of CDA is the most developed version of CDA and it is built on Foucault's critical and postmodern principles (Jokinen,

Juhila & Soininen 2004; Phillips & Jørgensen 2002). Postmodernism concentrates on a critique of established social structures (Scherer and Palazzo 2007). Critical research toward language in management and CSR communication has increased its popularity (Halme & Joutsenvirta 2011; Myers 2009; Bargiela-Chiappini, Nickerson & Planken 2007; Alvesson & Karreman 2000). The methodological plan of the study is presented in Figure 3.
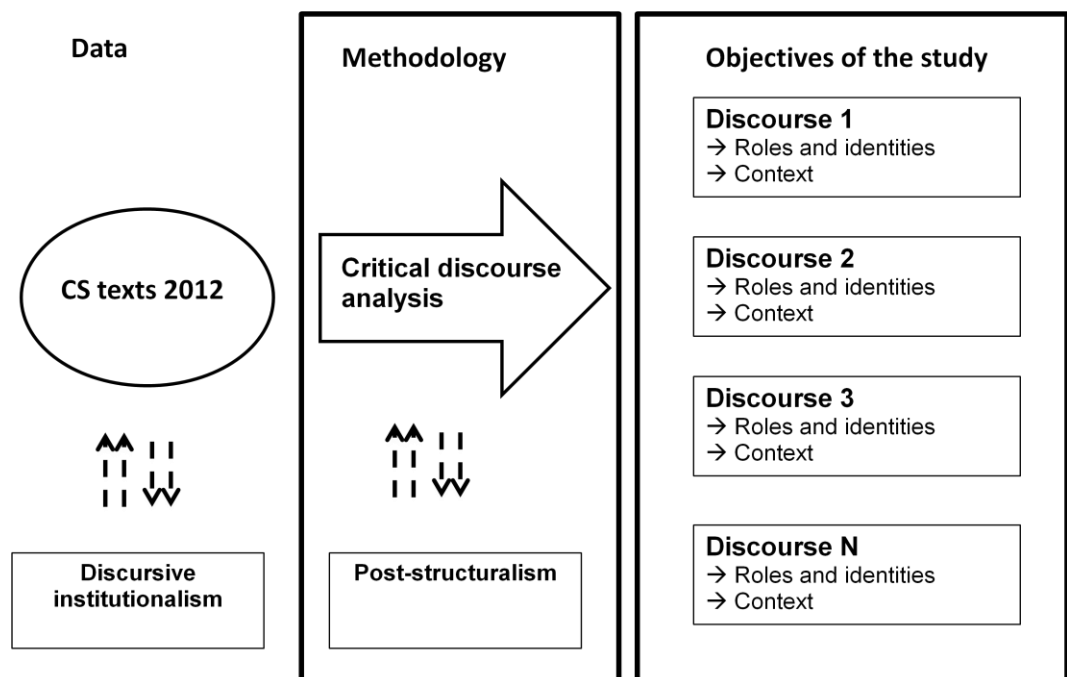
Figure 3: Methodological structure of the study

Figure 3 presents how this study aims to fulfill its objectives by utilizing CDA as a method and following post-structural guidelines. The data of this study consists of the written language presented in annual and sustainability reports in a year 2012. An annual report contains basic financial information and opinions from management about the prior year's operations and the firm's future prospects (Penrose 2008). The annual reports are approached related to issues of sustainability and CSR. CS communication informs sustainability issues such as social justice and environmental awareness in relation to economic success (Signitzer & Prexl 2008). Sustainability report is one communication channel to inform

public and stakeholders while making them aware of social and ethical programs, activities and achievements companies are pursuing and maintaining (Bucholtz & Carroll 2012). Due to the varying labeling of reports, the units of data are further referred as CS texts.

In Figure 3 the arrows illustrate how CS texts as data are in the same time objects and subjects of discursive institutionalism based on neo-institutional logic. Furthermore, from the aspect of methodology, CDA and post-structuralism are intertwined as they are both ontologically and epistemologically guided by critical approach and postmodernism (Hatch & Cunliffe 2006; Phillips & Hardy 2002).

1.4. Key definitions of this study

The data of this study uses in varying ways the terms of sustainability and corporate social responsibility (CSR). Next the key definitions and concepts are defined.

Corporate sustainability (CS) reflects the sustainable development in the level of corporate and integrates business longevity, the natural environment and the risk management into the firm's operations (Benn & Bolton 2011; Signitzer & Prexl 2008). Both sustainable development and CS are built on the concept of triple bottom line (TBL) which considers economic prosperity, environmental quality and social justice as part of business (Wheeler & Elkington 2001) CS is used as an umbrella term of this study as the discussion around food sustainability is often built on principles of sustainable development (Walker & Brammer 2009) and CS offers a theoretical concept for understanding how the CS discourses are structuring their neo-institutional environment.

CSR is defined as "doing more than what is required by law" (EU Commission 2001, 6) and it is approached as a sub-category of CS concept (Signitzer & Prexl 2008). CSR forms the main concept of this

inductive study as it describes business responsibilities of the organizations from the stakeholder perspective (Carroll 1991, 1979) and co-operatives are typically been approached as stakeholder organizations (Jussila, Kotonen & Tuominen 2007). CSR is also widely adopted term in Europe and one of the most used concepts in the field of literature (Signitzer & Prexl 2008; Sorsa 2008; Crane & Matten 2007). This study approaches CSR from the angle of motivational goals (Aguilera et al. 2007) and sees CSR to be structured based on organization's motives.

Producer-owned cooperative are owned by producers of farm commodities or crafts who are joined together to process and market their products (IYC, 2012). Co-operative as its wider definitions is a member-owned business that shares the control rights of ownership democratically among members and their purpose is to meet the member's common economic, social, and cultural needs and aspirations (Mayo 2011; ICA 2013b; Carrasco 2007). Producer-owned co-operative is used to refer to organizations which are either owned directly by producers or by consortia of co-operatives in which the majority of the shares are owned by producers (World Co-operative Monitor 2012).

Discourse is a particular way of talking about and understanding the world or an aspect of it (Phillips & Jørgensen 2002). It is wider than sentence and means relatively well established ways of using language in specific context, time, and situation (Foucault 2005; Pietikäinen & Mäntynen 2009). This study understands discourse from the post-structural approach and sees discourse to create reality and participate on building identities (Fairclough 2003). CS discourse is used to refer discourses arising from the corpus of data and discourse in its wider sense is referred as CS discussion. CS discourses are seen to be structured in neo-institutional environment and as a result consisting of industry-specific assumptions. According to Fairclough (2003) these discourse-specific assumptions can be seen as ideological.

Neo-institutionalism is interested in network of organizations which are collectively affected by institutionalization processes (Greenwood & Hinings 1996). As 'organizational field' in order to describe the environment is rarely defined (Schultz & Wehmeier 2010) and in discursive research a context needs to be defined and limited well to find meanings from the language usage (Pietikäinen & Mäntynen 2009) this study understands 'organizational field' parallel with the context of the study (Figure 1). Furthermore, as the food industry includes certain industry-based CSR characteristics (Forsman-Hugg et al. 2013), neo-institutional approach offers a perspective to understand industry-specific features more in-depth manners. The focus of this study is on the largest producer-owned co-operatives.

1.5. Structure of the research

Introduction presented the purpose of this study and discussions it is participating on. Also the research gap was defined in order to locate this study in the academic fields of CS, co-operatives and food industry. Furthermore, neo-institutionalism as theoretical perspective, post-structuralism as methodological approach and CDA as a method were presented.

Theoretical framework will define the contextual elements of neo-institutional environment of CS texts. CS related terminology is presented and CSR motives are approached from the stakeholder, business case, and value-based perspective. Moreover, institutional logics and mechanisms affecting CS discourses are explained and reflected to the CS communication practices in order to maintain the important three-level conception of context, roles and discourses in CDA (Phillips & Hardy 2002).

The methodology plan presents more in-depth manners the contribution of Foucault and Fairclough to discursive research. Important phases of CDA

such as the data selection criteria, data production and the discursive analysis process are described by following the principles of openness and self- reflexivity. The interpretation of data analysis is presented in the form of three CS discourses by describing the roles and identities they are maintaining and the affects they may have on their context. Each CS discourse forms an independent linguistic entity around the research questions and reflects stakeholder, business case or value-based approach.

Conclusion chapter combines the outcomes of this study to the previous literature and discussions. CS discourses are approached from the external and internal perspectives of theoretical framework in order to build a coherent description and understanding of the CS texts. CS discourses are approached from the motivational aspect by utilizing Garriga's and Melé's (2004) and Aguilera's et al. (2007) categorization of relational, instrumental and moral goals behind CSR. Institutionalization of the CS discourses reflects the neo-institutional pressures and is presented based on Schultz's & Wehmeier's (2010), Schmidt's (2010) and Scott's (1995) previous work. Finally, theoretical and managerial contribution is presented based on the interpretation of the data analysis. Interesting aspects are presented as considerations of future research topics. Importantly, from the post-structural aspect conclusion chapter forms the voice of this study and participates itself on creating the reality of CS discussion in its neo-institutional context.

2. CORPORATE SUSTAINABILITY AND INSTITUTIONALISM

Sustainable development refers to the action which meets the needs of the present without compromising the ability of future generations to meet their own needs (WCED 1988). The sustainable development discourse tries to reconcile the competing interests of economic, environmental and social agendas and follows the structure of TBL (Benn & Bolton 2011;

Wheeler & Elkington 2001). Furthermore, in the sustainable development discourse tensions between developed and developing nations and between intergenerational and regional equity need to be considered while emphasizing CSR initiatives in order to address development challenges. (Benn & Bolton 2011)

Sustainable development is a value-based concept which has increased its popularity since the 2000s presented the concept of sustainability (Lis 2012; Garriga & Melé 2004). The Brundtland report was the first attempt of an intergovernmental body to promote global dialogue on sustainability in the macro level (Joutsenvirta, Halme, Jalas & Mäkinen 2011; Signitzer & Prexl 2008; Dunphy, Griffiths & Benn 2003).

Sustainability is utilized term in the food production industry as the discussion around food sustainability and sustainable procurement has increased. Sustainable procurement follows the principles of sustainable development while promoting good governance and focusing toward ethical supply and measurement (Walker & Brammer 2009; Walker & Phillips 2009). The sustainable supply chain management for example is closely related to risk management, transparency, strategy, and culture (Forsman-Hugg et al 2013; Carter & Rogers 2008). The aspect of supply chain management and the role of the public sector as facilitator of sustainable development has increased (Walker & Brammer 2009; Rimmington, Carlton & Hawkins 2006).

Corporate sustainability (CS) answers to the questions of sustainability in the organizational level whereas sustainability means the ability of a company to continue indefinitely by making zero impact on environmental resources (Blowfield & Murray 2011; Dunphy et al. 2003). CS has its conceptual roots in a management paradigm of holistic and system-based approach on sustainability management (Benn & Bolton 2011; Baets & Oldenboom 2009). CS is a contemporary concept as it has recently emerged more in the corporate language than CSR and corporate

citizenship (Benn & Bolton 2011). Corporate citizenship is the political application for CSR (Cornelissen 2011; Scherer and Palazzo 2007) and its political rights have strong link to the goal of business ethics of sustainability (Crane & Matten 2007). Business ethics concerns business situations, activities and decisions in terms of right and wrong and is primarily concerned with those issues not covered by the law (Crane & Matten 2007).

2.1. CSR and Nordic co-operatives

In this study the CS discourses of co-operatives are approached from the CSR point of view. The co-operative philosophy holds embedded social and moral values of society and notifies the ethical aspects beside economical and legal demands which combines co-operatives to stakeholder approach and to Carroll's CSR (Sun, Stewart & Pollard 2010; Jussila et al. 2007).

Stakeholder means individuals or groups who can significantly affect or be affected by the welfare of the firm. Stakeholder theory gained popularity in the 1980s' and it values the interests of all stakeholders in a firm (Jensen 2012; Lis 2012). The stakeholder model represents a prototypical, networked and post-industrial organizational form (Hatch & Cunliffe 2006).

Carroll's CSR pyramid has traditionally been used to describe the four business responsibilities of the organizations from the stakeholder approach. The lowest level responsibility is to make a profit and to satisfy economic responsibilities. Next level is to follow the laws and fulfill the legal responsibilities. After this the firm should aim to fulfill its social responsibility by enhancing ethical actions. The highest level, called discretionary responsibilities, is referred as philanthropic responsibilities and as being good corporate citizen. (Carroll 1991, 1979)

According to Bucholtz and Carroll (2012) Carroll's pyramid of CSR

represents sustainable stakeholder model. The stakeholder value and the definition of stakeholders are in a critical position while managing sustainability (Epstein 2008). In this sense the concept of sustainability has much in common with Carroll's business responsibilities as each level addresses different stakeholders in terms of the varying priorities in which the stakeholders are affected (Bucholtz & Carroll 2012; Wheelen & Hunger 2012).

The co-operative values can be interpreted from the aspect of sustainable stakeholder model as well. One of the co-operative principles is the principle of concern for community which reflects commitment to CSR and sustainable development (Carrasco 2007; ICA 2013a). This principle has been suggested to form a core of co-operative identity as co-operatives are owned by members with a direct interest in the promotion and pursuit of sustainable development (Mayo 2011). International Co-operative Alliance (ICA) redefined the co-operative principles and values in 1995 (Jussila et al. 2008; ICA 2013c).

CS discourses this study is interested in are structured in a Nordic cultural and regulatory environment. According to Matten and Moon (2008) CSR is interpreted and practiced differently in Europe than for example in the United States. European firms have traditionally engaged in implicit CSR which sees social responsibilities to be embedded in the legal and institutional framework of society. Implicit CSR consists of values, norms, and rules which highlights stakeholder issues and enhances to define common rules in collective rather than in individual terms.

European responsible practices can be described as environmentally focused and well measured (Halme et al. 2009). Moreover, strong state regulation, collective industrial self-regulation and engaging in institutionalized dialogue with stakeholders enhance the socially responsible behavior of organizations (Campbell 2007). In general, normative ethical theories support the design of institutions and encourage

normative institutional environment (Crane & Matten 2007; Campbell 2007). As a result, in Europe the government, trade unions, and corporate associations have been central players for solving the ethical dilemmas in business instead of a single company (Crane & Matten 2007; Gjølberg 2009).

In Nordic companies a combination of business case and normative case by integrating CSR issues into corporate strategies is typical. Surprisingly, even though "social obligation" may seem an appropriate political argument for CSR initiatives in social welfare states, this argument has not been implemented into the corporate strategies. (Morsing et al. 2007, 87-88) From the aspect of business case, Nordic companies possess opportunity to success in CSR based on their capabilities of being recognized as trustworthy business partner (Gjølberg 2009; Strand 2008).

Co-operatives in Nordic countries operate in local context and are institutionalized by the cultural, political and economical characteristics of each country and there are remarkable differences between co-operatives and legislation across the nations (Pöyhönen 2011; Laurinkari 2004). The application of co-operative principles varies greatly and the co-operative principles are rarely mentioned in the economic literature, probably because they are not legally binding (ICA 2013a; Novkovic 2008). For example in Finland the national law follows the international co-operative ideology but emphasizes on economic aspects and co-operatives are implementing values and principles implicitly (Pöyhönen, 2011). According to Davies (2001) co-operatives may engage different type of behavior based on their unique purpose, ownership and structure.

Despite the varying definitions of co-operatives and the different applications of co-operative values and principles, all definitions of co-operatives indicate that they are built on the existence of social capital. Traditionally, social capital consists of networked resources that have an economic impact (Nilsson, Svendsen & Svendsen 2012). The neo-

institutional approach argues that even individuals in co-operatives make decisions by themselves they still set their goals as a part of collectives (Kalmi 2003; Laurinkari 2004). Next the neo-institutional environment of the CS texts is scrutinized further.

2.2. Context-specific CSR

Sweeney and Coughlan (2008) showed that there is a significant difference in CSR reporting practices within different industries. Each industry reports consistent with their key stakeholders' expectations and follows mainly the expectations of the CSR communications literature. The characteristics of food industry are environment, product safety, nutrition, occupational welfare, animal welfare, economic responsibility, and local well-being. In the food production industry the social elements of CSR such as the well-being and health of both humans and animals are demanded. (Forsman-Hugg et al. 2013)

The food markets can be seen as the neo-institutional environment of this study. The globalization has tightened the demands towards issues of food origin, its quality, health value, and the ethicality and sustainability of food production (Lehtinen 2012). Also the extreme dominance of supermarkets, consumer safety and hygiene, husbandry and use of antibiotics and hormone treatments, feed, transportation, slaughter, genetic engineering, use of pesticides, fair trade, packaging, and labeling are typical elements to food industry (Spence & Bourlakis 2009).

In food sector transparency is playing a central role (Carter & Rogers 2008). Traceability is part of logistics management and the main drivers behind it are food safety and quality, regulatory, social, economic, and technological concerns. Food traceability captures, stores, and transmits adequate information about a food, feed, food-producing animal or substance at all stages in the food supply chain. Europe is leading in developing and implementing food traceability. (Bosona & Gebresenbet

2013)

CSR in Europe has been changing as large multinational companies in Europe have started to adopt more explicit CSR, traditionally favored in USA. Explicit CSR is based on corporate policies and articulates responsibility for some particular societal interests. This change reflects also the wider ongoing national European institutional reordering. (Matten & Moon 2008)

Institutional environment can be used to explain why some organizations are more powerful than others (Sorsa 2008). For example while large international co-operatives have adopted to the practices of investor-owned firms the change has been explained with change in context of mimetic isomorphism and with institutional changes such as the increased power of other parts of value chain (Nilsson et al. 2012).

In Nordic countries producer-owned co-operatives have been strong and active participants in food production and they have been possessing institutional power as their size is on average larger than private companies (Copa-Cogeca 2012; Pöyhönen 2011; Nilsson 2001; Bager & Michelsen 1994; Sommer & Lynch 1988). In the area of European Union co-operatives possess over 50% share in the supply of agricultural inputs and an over 60% share in the collection, processing and marketing of agricultural products (Copa-Cogeca. 2012).

2.3. CSR motives

CSR has suffered theoretical pluralism and conceptual inconsistencies and the challenge of researchers and practitioners is to rethink the theoretical concept of CSR while answering to the question of how to integrate business into society (Sun et al. 2010; Sorsa 2008). CSR can be divided into dimensions of stakeholder, social, economic, voluntariness and the natural environmental which are emphasized either by political,

integrative, instrumental or value-based goals (Dahlsrud 2008; Garriga & Melé 2004). This study understands co-operatives as stakeholder organizations and CS texts are interpreted to reflect the CS discourses structured based on particular CSR motives.

Aguilera et al. (2007) identify relational, instrumental and moral motives of CSR which lead each actor to push for positive social change. Relational goals are concerned with relationships among group members while instrumental goals are driven by self-interest. Moral goals are concerned with ethical standards and moral principles. These different motivational goals aim to answer how actors are motivated within and across different levels of CSR and which key variables will explain the shape of context-specific CSR across countries. (Ibid) Table 1 presents the instrumental, relational and moral motives of CSR in different levels.

Levels Motives	Individual	Organizational	National + transnational
Relational	Need for belongingness	• Stakeholder interest • Legitimacy/collective identity	• Social cohesion • Collaboration
Instrumental	Need for control	• Shareholder interest	• Competitiveness • Power(obtaining scarce resource)
Moral	Need for meaningful existence	• Stewardship interests • Higher-order values	• Collective responsibility • Altruism

Table 1: CSR motives at multiple levels of analysis (based on Aguilera et al. 2007)

Table 1 presents relational, instrumental and moral motives that are structuring CSR and describes them on individual, organizational, national and transnational levels. Next CSR literature is presented by following this theoretical model of Aguilera et al. (2007). First, relational goals are presented in accordance with stakeholder approach which has seen to be

included in both political and integrative aspects of CSR. Second, business case approach presents CSR that is motivated by instrumental goals and occurs while fulfilling shareholder interest by enhancing competitiveness. Third, moral goals are included in value-based approach and presented in accordance with the higher-order values.

2.3.1 Relational goals toward stakeholders

Relational motivations include the concepts of stakeholder, legitimacy, social cohesion and collaboration as presented in Table 1. Generally, in Scandinavia the shareholder domination has never been strong and the general principles of stakeholder theory seem to fit well in Europe (Crane & Matten 2007).

Business-society relations can be labeled as a metaphor for understanding stakeholder relations within the arena of the corporate citizenship (Crane, Matten & Moon 2008). Some academics understand the stakeholder model to represent more of a political model than a broad ethical model (Sun et al. 2010). Corporate citizenship makes extensive reference to philanthropic actions and public relations. Still neo-liberals interpret philanthropy not related to the firm's core value-adding function to be outside the scope of stakeholder model when it lacks creating value for shareholders and instead takes over a governmental role as a wealth distributor. (Benn & Bolton 2011; Phillips & Freeman 2008; Valor 2007)

The responsibility issues are suggested to refer to the company as an institution (Blowfield & Murray 2011; Davis 1973). Stakeholder model is an application of institutional theory which understands firms to engage in CSR to be seen as legitimate. Legitimacy expects organizations demonstrate a level of accountability towards the whole society and behaving appropriately based on culturally shared definitions for achieving social legitimacy and their license to operate. (Cornelissen 2011; Misani 2010; Crane & Matten 2007; Hatch & Cunliffe 2006; Scott & Lane 2000)

License to operate means the public's acceptance of a company's impact on wider society. It is not based on profit or dividends, but on institutional legitimacy granted by each of the related stakeholders. (Cornelissen 2011; Blowfield & Murray 2011)

The concept of legitimacy can be approached from the aspect of corporate governance. Corporate governance aims to answer to the question of legitimacy and refers to managing the balance between corporate interest and the wider good of society as a whole (Bucholtz & Carroll 2012; Benn & Bolton 2011; Fairclough 2003). The application of corporate governance and the understanding of this balance toward society affects on roles and motives of CSR.

CSR is structured based on stakeholder approach which emphasizes either the shareholder or social-harmony strategies (Enquist, Johnson & Skålén 2006; Garriga & Melé 2004). Carroll follows this social-harmony strategy and proposes that through government society can transform the ethical responsibilities into legal responsibilities. In contrast, neoliberal economics sees increasing regulations to lead reduced efficiency and to the situation where the shareholder's money is spent for a general social interest (Wheelen & Hunger 2012; Friedman 1970). Neoliberals see that corporations should not undertake the task of government since they are not being elected by the general public (Crane & Matten 2007). Managers have fiduciary duties determined by law to shareholders but only non-fiduciary duties to other stakeholders. This makes treating the interests of different stakeholders equally challenging. (Goodpaster 1991)

The concept of CSR has questioned by criticizing that stakeholder model often recognizes only a narrow interest of dominant stakeholder groups and may even limit the discussion around CSR (Sorsa 2011; Gioia 1999; Freeman & Liedtka 1991). UN Global Compact and sustainable development have been suggested as alternative concepts for CSR as they are seen to represent the universal rights and the similar ethical

approach to corporate responsibility and sustainability than CSR (Garriga & Melé 2004). UN's Global Compact is a strategic policy initiative for businesses and it includes ten universally accepted principles in the areas of human rights, labor, environment and anti-corruption (UN Global Compact 2013).

2.3.2. Instrumental goals and business case

Aguilera et al. (2007) include the need for control, shareholder interest, competitiveness and gaining power under instrumental goals of CSR. This approach can be called as business case. The business case in CSR means that market will reward organizations that engage in CSR activities (Benn & Bolton 2011). However, the business case varies within industries and within companies depending on how developed their view toward CSR is (Blowfield & Murray 2011).

Business case approach towards CSR often rationalizes the sustainable and responsible actions with competitive advantage. Resource-based theory takes the perspective that valuable, costly-to-copy resources and capabilities provide the key sources of sustainable competitive advantage. Pollution prevention, product stewardship and sustainable development can be utilized as a key resources and capabilities. (Hart 1995) For example, an investment strategy that has proved to contribute superior long-term investment results by selecting sustainability leaders and avoiding sustainability laggards is rationalized based on increased competitive advantage (Wild 2011). There has been also a strong emphasis within the academics to build the social performance on the concept of business case (Misani 2010).

CSR can be seen as a tool for extend long-term profit maximization. Large companies are using tools such as triple-bottom-line accounting, sustainability balanced scorecard, life-cycle assessment, eco-efficiency and environmental information to make business processes more

sustainable and as a consequence aiming toward long-term profitability. (Signitzer & Prexl 2008) Also the both social and environmental reporting and corporate social responsibility are found to be driven by motivational aspects of business case (Spence 2007).

CS communication from the business case view is seen to improve image, enhance license to operate, achieve cost saving and fulfill customer and shareholder demands (Signitzer & Prexl 2008). Large public companies communicate voluntarily on their annual reports more than what is required by the law and the annual report has started to contain information on organization's social responsibilities (Sweeney & Coughlan, 2008). The published annual report is the traditional channel of organizations to fulfill their annual reporting requirement toward their owners (Ibid).

Porter and Kramer (2011, 2006) have redefined the term of shared value in terms of business case and argued that CSR is not a question whether a cause is worthy but whether it creates shared value and is in the same time meaningful benefit for society and valuable to the business. The concept of shared values refers to the common sense of responsibility which guides organization into decisions that are acceptable for all the participants (Pruzan 2001). The novelty of Porter's and Kramer's shared value creation has been seen in its emphasis to enhance the idea that capitalism may contribute to the resolution of the imbalances that it caused within its own logic of competitive advantage (Leandro & Neffa 2012).

Co-operatives have been linked to the concept of CSR as their values and principles are parallel with post-materialistic values emphasized by advanced industrial societies and the concept of CSR (Carrasco 2007). Porter and Kramer (2011, 2006) have approached shared values in terms of business case and cooperative principles can be understood as well in terms of strategic CSR. Strategic CSR means the usage of social performance as leverage to achieve competitive advantage (Misani 2010;

Porter & Kramer 2006). As co-operatives are fundamentally different common principles and values can be seen as a tool of social performance (ICA 2013a).

2.3.3 Moral goals and integrity

Moral motives of CSR include the need for meaningful existence, higher-order values, collective responsibility and altruism (Aguilera et al. 2007). Values are becoming to an important part of the normative foundations of corporate and stakeholder action (Buhmann 2006).

Value-based approach sees CSR as the object of increasing ethical instrumentalism and suggests the term of integrity to be utilized while describing an organization as an integral whole and a sound moral principle. Integrity describes the nature of CSR consisting of commitment, conduct, content, context, consistency, coherence, and continuity (Maak 2008). In the other words, from the perspective of internal institutional determinants CSR can be seen to result from organizationally embedded cognitive and linguistic processes (Basu & Palazzo 2008).

Value-based approach considers business to act ethically because it believes it is right thing to do and because ethical behavior is a natural part of its corporate culture (Beauchamp & Bowie 2001). In the 1950s' the interest of CSR concept focused mainly on ethics, social obligation and corporate external control (Lis 2012). Ethical stewardship pays attention on moral motivation and focuses on the relationship between many stakeholders and governance their obligations aiming to maximize long-term organizational wealth creation (Caldwell, Truong, Linh & Tuan 2011).

Ethical stewardship can be interpreted to represent normative stakeholder theory which takes a moral position and attempts to formulate and define basic moral norms by giving intrinsic value to the interests of all stakeholders. Other options would be to descriptively analyze how

corporations actually do take into account stakeholders or ask an instrumental question whether it is beneficial for the company to take into account stakeholders' interest. (Bucholtz & Carroll 2012; Cornelissen 2011; Garcia-Castro et al. 2008; Crane & Matten 2007; Beauchamp & Bowie 2001; Donaldson & Preston 1995) Ethical stewardship has been called as well strategic stakeholder management as it combines ethical approach, CSR and corporate governance (Fassin 2012; Aguilera et al. 2007).

Already Selznick (1957) pointed out that a shift from "a narrow emphasis on profit making to a larger social responsibility" was required in order to broaden the approach to a value-based view of management (cited in Enquist et al. 2006, 191). The most critical key factor for value-based approach is congruence between what is said and done (Baets & Oldenboom 2009). Value practices, such as ethics, diversity and sustainability mean the sayings and doings in organizations which aim to address normative concern in these areas. Value sayings articulate what is normatively right or wrong for its own sake and they are performed through discussions, negotiations, and ongoing network reconfigurations (Gehman, Treviño & Garud 2013).

The importance and consistency of value sayings is still unclear (Bichard & Cooper 2008). Corporate responsibility reports include mix of values and some of the stated values, such as shareholder value, profit, quality, safety, or customer satisfaction are rather basic elements of any kind of business than values (Ibid). As there is no worldwide standard of conduct for business, cultural norms and values vary between different groups of people (Wheelen & Hunger 2012).

This lack of worldwide standard of conduct for business has been tried to compensate with voluntary codes. They are often based on human rights and workers' rights conventions (Sahlin-Andersson 2006). Corporate codes of conduct should be responsive to the autonomy interests of

shareholders and other stakeholders. Furthermore, the code of conduct should mention the ethical constraints that there are on the profit maximizing. (Silver 2005) Ethical codes and social and environmental reports are criticized to be used even though a company has no actual implications for the real ethical practice (Enquist et al. 2006).

Scandinavian countries have been forerunners in the development of postmodern values. In Western Europe the emergence of the welfare state contributed to long-term processes of intergenerational value change. (Inglehart 2008; Rohweder 2004) Recently, the concept of new humanism has questioned the scientific technological rationality and aimed to enhance pluralism, cultural diversity, dialogue and joint responsibility (Köppä 2012; D'Orville 2012). Interestingly, recently also the North American scholars have started to publish more European-style articles in the field of organization studies (Meyer & Boxenbaum 2010). This may reflect the decreased trust in conventional forms of business theory and North American models of economics (Petrick, Cragg & Sanudo 2011).

Twenty years ago according to Nilsson (1994) the interest toward following the original values was losing its interest among co-operatives' members as more individualistic and materialistic values were emphasized. Furthermore, Hakelius (1990) had noticed among Swedish farmers the increase of individualistic attitude and predicted this trend to be threat to the co-operative form of organization in the long run (Cited in Nilsson 1994). Interesting question is whether food industry and co-operatives have been able to maintain their characteristics and how they have been chose to adapt to the demands of the sustainability.

2.4. Corporate identity in CS texts

Organizations structure their identities from the broader society in which they are embedded. Organizational identities are derived from institutional

logics and organizations tend to enact identities that are most centrally tied to their core constituencies and verifying their societal identities by exchanging symbols with their institutional environment. (Pratt & Kraatz 2009) Organizational identity reflects the core of organization and means time and context specific social construction constituted by collective beliefs and values while answering to the question of "who we are" as an organization (Hamilton & Gioia 2009; Gioia, Schultz & Corley 2000).

While comparing to the concept of organizational identity, corporate identity is structured on self-expression or self-storying and it is an internal expression of phenomenon which reflects personality, organizational reality or is rooted in organizational culture and is conceptualized in design, expressions and communication (Johansen & Nielsen 2012). Consideration of the boundary conditions associated with the constructs of corporate brand and identity is important (Cornelissen, Christensen & Kinuthia 2012). To conclude, while organizational identity is interpreted to reflect the core beliefs and values, corporate identity is rather a constitution of self-expression and storytelling. This study approaches corporate identity from this latter approach which supports the methodological aspects of post-structuralism.

Corporate heritage signifies a strategic asset, which can be utilized as a strategic tool to build authenticity and reputation (Hudson, 2011; Balmer 2013). The integration of corporate heritage, CSR, and brand image in regards to CSR communication helps organizations to understand how firms can recognize and realize value from their corporate heritage (Blombäck & Scandelius 2013). The historical status of older companies is often explicitly linked to their brand identity (Balmer 2013). As an example the Swedish ice-cream company Sia Glass succeeded to build its heritage on genuine care for sustainability and for being sincere in taking a long-term responsibility. CSR became a part of the firms' legacy by positioning the company and brand particularly as sincere and trustworthy organization. (Blombäck & Scandelius 2013)

Core values are important for the heritage quotient as a means to capture how firms establish strategies aiming at meeting and exceeding the expectations of its stakeholders (Blombäck & Scandelius 2013). Co-operative values and principles can be understood in terms of corporate heritage. CSR and the co-operative principles can be linked to the name of Robert Owen who contributed on finding the concept of co-operatives and was one of the founders of CSR as well (Ratner 2013; Carrasco 2007). Owen's radical philosophical critique toward industrial capitalism was later adopted and implemented by less radical Rochdale principles and co-operatives values which are still valid (ICA 2013c; Ratner 2013). Traditionally co-operatives have been referred to belong in third sector or social economy (Kostilainen & Pättiniemi 2012; Michelsen 1994; Bennett 1983).

CS texts are understood as a genre of this study which reflects the corporate identity in the discursive level. Genre is a way of interacting and it is more contextual than discourse (Pietikäinen & Mäntylä 2009). The main genre guides the structure and often institutional texts with clear purposes have well-defined generic structure (Pietikäinen & Mäntylä 2009; Fairclough 2003). CS texts of this study consist of annual reports and sustainability reports which can be seen to possess a clear purpose and generic structure.

Organizations are required to report to their owners at least once a year, and this is done traditionally by publishing the annual report (Sweeney & Coughlan 2008). Annual reports typically consist of a narrative section and a financial section. The main difference is that the narrative section is not scrutinized by auditors as the financial section is. Because of this for example the current financial situation may affect to the decisions of whether to have a narrative section and what to put in it. (Penrose 2008) Narrative section allows organizations as well to implement the CSR definition of "doing more than what is required by law" (EU Commission

2001, 6) into the reporting practices by reporting more than what is required by law.

The CS texts and CS reporting can be approached from the management oriented corporate sustainability accounting which aims to support managerial problem-solution (Burritt & Schaltegger 2010). This inside-out approach is structured around corporate strategy through sustainability performance measurement, management and reporting and is often justified with the concept of business case (Ibid).

In contrast, the outside-in approach toward CS reporting focuses on fulfilling stakeholder expectations and information requirements by external parties. It is based on several stakeholder dialogues linked with sustainability reporting, social acceptance and reputation requirements. (Burritt & Schaltegger 2010) For example the Global Reporting Initiative (GRI) Guidelines is a reporting tool which provides a comprehensive set of qualitative attributes of sustainability accounting information. GRI supports the outside-in approach and externally published corporate sustainability reports. (Lamberton, 2005)

CSR activities can be considered a potential source of differentiation based on their voluntary nature as CSR initiatives offer a chance to tell a unique story. However, the need for differentiation and organizational stories may contradict with the need to conform by presenting isomorphic organizational stories. (Johansen & Nielsen 2012) Isomorphism means the stability and similarity of organizational arrangements in a particular field of organizations (Greenwood & Hinings 1996). Lately, the institutionalization of legitimacy has made CSR a question of belonging to the right associations and having the right certificates and as a consequence, organizations are increasingly changing their practices towards more certification (Ibid).

An ideal and normative sustainable corporate story is a realistic, relevant,

responsive and sustainable description of an organization (Van Riel, Van Hasselt, Moingeon & Soenen 2002). Reports need to demonstrate ethical, social and environmental responsibility in order to be accountable. In other words, clear statement of values, corresponding objectives, and quantified targets against performance are the issues companies are required to report. (Adams 2004) The information of company reports will largely depend on how activities are defined in terms of corporate responsibility. Activities upon which organization chooses not to report are often as significant as the activities that are openly reported. (Blowfield & Murray 2011)

2.5. Institutionalism from discursive approach

Institutionalization is the interplay between communicative actions, meanings and actors and the mutual observations and expectations (Schultz & Wehmeier 2010). Moreover, it encourages long-term perspective and thinking about corporate responsibility (Selznick 1996). It can also help to understand which values matter in the specific context and how to build them into the organization's culture (Ibid).

Institutional theory has been seen as useful approach to ecologically sustainable organizations and political CSR (Whelan 2012; Jennings & Zandbergen 1995). It can answer how consensus is built around the meaning of sustainability, and how concepts or practices associated with sustainability are developed or mist and marginalized among organizations (Jennings & Zandbergen 1995).

Institutional theory considers organizational sustainability as a socially constructed term as the meaning of it is refined by human actors particularly on their discourse and their politics (Jennings & Zandbergen 1995). Social constructionism is a blanket term for research which is interested in how reality is build on socially and how language and

conversation create and maintain social reality of institutions. It is also one of the basic characteristics of discursive research (Pietikäinen & Mäntynen 2009; Hatch & Cunliffe 2006; Berger & Luckman 2005).

The neo-institutional theory can be seen as a multidisciplinary approach as its mechanisms are structured by the disciplines of economics, political science and sociology. The institutionalism mechanism of rational choice is developed in economics and it believes that rational actors pursue their preferences by following 'logic of calculation'. Historical mechanism is based on political science and sees routinized practices to be guided by 'logic of path-dependence'. Furthermore, sociological mechanism believes that social agents act according to a 'logic of appropriateness'. (Schmidt 2010; Raitio 2013; Scott 1995)

The sociological approach to the neo-institutionalism focuses on cognitive systems. For example, Berger and Luckmann emphasized the creation of shared knowledge and belief systems rather than the production of rules and norms (Scott 1995). CS texts are conducted in particular processes which makes them socially constructed (Pietikäinen & Mäntynen 2009). Bebbington, Higgins and Frame (2009, 592) used sociological approach to neo-institutionalism while focusing on how the social context influences organizational participants. They were interested why participants behave relatively unconsciously in ways that are "normal" to "fit in" and appear "appropriate" within the contexts in which they operate.

Discursive institutionalism follows neo-institutional theory (Greenwood & Hinings 1996) and combines critical and discursive aspects from postmodernism into sociological institutionalism. Discursive institutionalism values the critical thinking toward social agents who are consciously changing the institutions and takes account of the content of ideas and the interactive processes by which ideas are presented and exchanged through discourse (Schmidt 2010). This study follows the logic of Helms et al. (2012) who aim to understand institutionalization processes by

examining the role of organizational logics and discursive framing strategies related to neo-institutional arrangements. Their work emphasizes cognitive turn and indicates that new institutional practices arise as the outcome of the collective negotiation process.

Discourse is seen as a duality structured by two dynamically linked levels. Communicative actions form the surface level while the deeper level of discursive structures reflects actors' interpretive schemes. (Heracleous & Barrett 2001) Institutions can be seen communicatively structured whereas societal identities are verified by exchanging symbols in the institutional environment (Pratt & Kraatz 2009; Lammers & Barbour 2006). Furthermore, the concept of corporate identity can be interpreted as self-expression that is rooted in communication and CSR activities and which may be used as a tool to present isomorphic organizational stories (Johansen & Nielsen 2012).

2.6. Institutional mechanisms

Organizations have been studied from the institutional approach in economics, sociology and political science. Institution consists of cognitive, normative and regulative structures and activities that provide stability and meaning of social behavior. Institutions are transported by cultures, structures and routines and they operate in multiple levels of jurisdiction. (Scott 1995) Institutional mechanisms and logics can explain how CSR agendas are channeled into CSR norms and corporate actions that furthermore reproduce CSR institutions (Sorsa 2008).

Institutional literature provides a framework to study institutionalization, but as well change (Adams & Larrinaga-González 2007; Scott 1995). Isomorphic change occurs as reflection to three different mechanisms or pressures through which the process of homogenization happens. These institutional mechanisms can be categorized into coercive, normative and mimetic mechanisms as presented in Table 2.

INSTITUTIONAL MECHANISMS	Basis of compliance and legitimacy	Institutional logics and indicators
Regulative/coercive	• Expedience • Legally sanctioned	• Instrumentality • Rules, laws, sanctions
Normative	• Social obligation • Morally governed	• Appropriateness • Certifications, accreditation
Cognitive/mimetic	• Taken for granted • Culturally supported, conceptually correct	• Orthodoxy • Prevalence, isomorphism

Table 2: Institutional mechanisms (based on Scott, 1995)

Regulative and coercive mechanisms are created by laws and political influence and they answer to the problem of legitimacy. Normative mechanisms answer to the moral and cultural expectations and by doing so create professionalization such as certifications. Cognitive and mimetic mechanisms emphasize the desire to look like other organizations and they pursue toward mimetic isomorphism in order to result standard responses to uncertainty and competition. (Schultz & Wehmeier 2010; Hatch & Cunliffe 2006; DiMaggio & Powell 1983)

Table 2 is based on the Scott's (1995) efforts to combine the different aspects of institutional scholars. He has showed how institutional theories can be used not only to explain the ways in which institutional features shape organizational structures but also to examine the determinants of institutional systems themselves (Scott 1987). Institutional mechanism can be understood as external pressures shaping an organization. However, as this study focuses on how CS discourses are structuring CS discussion, instead of asking how institutionalized processes are affecting on CS texts the focus is on how CS discourses are themselves the determinants of institutional systems by following the Scott's (1987) notions. Next the cognitive and mimetic mechanisms are presented further as the linguistic

structures and meanings form the content of CS texts.

Cognitive and mimetic institutional mechanisms can be understood as collection of internalized symbolic representations of the world. Symbols such as words, signs, and gestures are shaping the meanings which are further attributed to objects and activities. Cognitive theorists focus on a phenomenon of knowledge construction and the critical importance of scrutinize which processes and actors are constructed and how social structures are built in accordance with structural isomorphism and identities. (Scott 1995)

Cognitive mechanism or in the other words mimetic pressure faced by organization can be answered by modeling which is one organizational response to cope with uncertainty. It may be done unintentionally while organization merely uses convenient source of practices. (DiMaggio & Powell 1983) As a consequence, a strategic choice may be an unconscious reaction for institutional processes. Moreover, when external norms or practices, such as CSR or organizational ethics, obtain the status of a social fact, organizations may act ethically merely because it would be unthinkable to do otherwise. In this way, organizational behavior may be driven by preconscious acceptance of institutionalized values or practices. Oliver (1991) and Scott (1995) would call this the indicator of prevalence. For example environmental disclosures can be seen as responses to public pressures while companies imitating other firms in the same industry or country (Cormier, Magnan & Van Velthoven 2005).

The middle column of Table 2 summarizes the basis of compliance behind each institutional mechanism and the key sources of legitimacy that aim to answer to these compliance-based requirements. Legal sanctions such as rule-setting, monitoring and other sanctioning activities form the basis of legitimacy in regulative institutionalism (Scott 1995). Social obligations such as values, norms, goals and objectives structure the basis of

legitimacy for normative institutional mechanisms. When some of these values become taken as granted and culturally supported the phenomenon can be approached from the perspective of cognitive institutional mechanisms. (Ibid)

2.6. Institutionalized roles

Normative institutional mechanisms are affected by social obligation as their basis of compliance. Normative systems include both norms and values. While some values and norms apply only to particular types of actors and positions they become specialized and can be called roles. Role is a conception of appropriate action for particular social positions. Roles are structuring formally as a result of specific positions or informally when interaction between differentiated expectations has started to guide behavior. (Scott 1995)

Socially constructed roles and knowledge are different depending on times and places. Institutional aspect understands varying groups to control the formal knowledge. Foucault has challenges knowledge as a neutral speech by referring to power of discourses which some groups or roles maintain (Scott 1995; Åkerstrøm 2003). Based on power over discourse certain groups may have privileged access to media or greater financial resources and they start to position themselves inside of particular discourses and to see themselves as owners of them (Jäger & Maier 2009; Berger & Luckman 2005; Fairclough 2003). Institutions legitimate particular ways of thinking and acting while automatically exclude voices that are not using these normalized communication patterns and vocabularies (Hatch & Cunliffe 2006; Jokinen & Juhila 2004). Accountancy firms, consultant agencies, reporting standard and certificates can all be interpreted to withhold power over discourse and to b understood as collective roles.

CSR is often seen from an accounting perspective as it provides the accepted language of business to CSR reporting (Blowfield & Murray 2011; Pruzan 2001). However, whereas third-party reporting standards and assurance have been seen as answers toward increased demand for transparency and comparability between companies, major accountancy firms have gained a role as stakeholders in the same time (Cornelissen 2011). CSR communication has been suggested to benefit from third-party endorsement and involvement of external stakeholders while in the same time these third-party stakeholders have opportunity to affect CSR messages by actively participating on both the sensegiving and the sensemaking processes (Morsing & Schultz 2006).

An analysis of the websites and public documents of rating agencies revealed that a number of agencies were applying the strategy of rationalization and producing chains of reasoning by underlining the quality of their know-how and the relevance of their rating methodologies (Chelli & Gendron 2013). Researchers have been worried about what extent professional power is curtailed when politicians and policy makers introduce codified discourses in the field of accounting (Llewellyn & Milne 2007).

In the field of sustainability reporting, PR consultants are following the logic of financial rationality by implementing a business case for CSR and including responsibility into strategies as aiming to position their clients as responsible businesses (Frostenson 2010). This has led to combined competences, modified standard solutions and relative homogeneity of practices (Ibid). On the other words, the institutionalization of legitimacy and isomorphism mechanisms guide organizations increasingly to change their practices towards favoring certifications (Johansen & Nielsen 2012). Also generating knowledge has expanded from independent scientific institutions to big international consulting firms who have also other purposes than produce scientific knowledge (Åkerstrøm 2003).

The institutionalization of CSR is also triggered by the membership of

associations or mutual contact with non-governmental organizations working in the field (Schultz & Wehmeier 2010). The CSR industry and global public policy networks such as GRI are in a central position while offering role models or existing patterns of behavior. This would seem to be closely related to the institutional isomorphism. (Adams & Whelan 2009) Organizations are structured by several communicative practices and the CSR communication towards third parties potentially extends the boundary of the organization. Organizations are stabilized by various non-human agencies that "act" on their behalf. (Schoeneborn & Trittin 2013)

International organizations such as the UN, the ILO, the World Bank and the OECD have institutionalized the promotion of CSR initiatives (Benn & Bolton 2011). UN's Global Compact is a guideline toward sustainability whereas institutions such as OECD offer other guidelines and instructions for the companies. ISO14001 and SA8000 are certificates of CSR while GRI is a reporting framework. (Rohweder 2004) The Global Reporting Initiative (GRI) is probably the most well-known sustainability reporting framework. It sets out the indicators that help organizations to measure environmental, economic and social performance. (Global Reporting Initiative 2013; Baets & Oldenboom 2009)

GRI operates accordance with standards based on conventions of international law and declarations on human rights, labour standards and environmental protection (Global Reporting Initiative 2013). The Co-operative Performance Committee has developed a framework for measuring co-operative performance and many of the framework's non-financial indicators reflecting sustainability accounting and reporting practices are conduct in accordance with GRI (Mayo 2011).

UN's Global Compact is a strategic policy initiative for businesses and it includes ten universally accepted principles in the areas of human rights, labor, environment and anti-corruption that companies are committed to follow (UN Global Compact 2013). Participants from

Denmark, Finland, Norway and Sweden have formed the Global Compact Nordic Network to discuss the implementation of the principles.

Neo-institutional practices in the field of CSR refer to recently established and collectively validated standards, codes, forms and actions. It seems that the institutional creation of new practices may arise from the efforts of different organizations working together to negotiate a settlement on a new institutional arrangement. For example trade associations are working to develop novel industry standards. Organizational logics and framing strategies have been suggested to predict the likelihood of organizations' to engage on settlement of a new institutional practice, such as ISO26000 (Helms et al. 2012).

As described previously, voluntary regulatory framework of CSR has opened opportunities to benefit from the concept of CSR. This has created concern about who should control the development of CSR and who should be the leading actors. (Frostenson 2010; Sahlin-Andersson 2006) Neo-institutional arguments have been utilized to contribute to a theoretical discussion about the role of actors, such as academic researchers and consultants that spread ideas about corporate behavior by using their status of experts in contributing to the proliferation of CSR (Windell 2009). Also the media plays an increasingly important role (Sahlin-Andersson 2006). A neo-institutional perspective addresses the way in which the desires of actors arise rather than focusing on a way actors rationally construct institutions (Windell 2009).

2.7. Criticism toward practices of CS texts

Currently, the wealth of the largest global companies exceeds the wealth of most nations and skepticism and mistrust toward companies have increased expectations of effective corporate communication (Cornelissen 2011; Mäkinen 2011; Morsing et al. 2007; Crane & Matten 2007; Dunphy et al. 2003; Davis 1973). The voluntary CSR initiatives and communication

has been criticized of creating a misleading assumption that companies could control perceptions among stakeholders (Schultz & Wehmeier 2010).

Neo-institutional approach toward CS texts is interesting as there has been indicated a significant difference between how organizations in different industries report on CSR (Sweeney & Coughlan 2008). Organizations seem to report consistent with their key stakeholders expect of CSR while following the expectations of the CSR communications literature. These findings have been interpreted to evidence that CSR reporting is merely another tool of the marketing communication. (Sweeney & Coughlan 2008)

Generally, texts are connected with the concept of ideology. Ideology is "a coherent and relatively stable set of beliefs or values" (Wodak & Meyer 2009, 8). Interpretations and assumptions made based on texts depend upon one's knowledge and recognition of such ideological value system (Fairclough 2003). A text can be seen to do ideological work while it is taken as an unquestioned and unavoidable reality (Fairclough 2003). Critical approach to ideology aims to reveal the implicit values and asymmetrical power relations embedded within organizational discourse (Deetz & McClellan 2009).

This ideology of numbers within the CS reporting has been suggested to promote a relatively narrow vision of corporate social and environmental responsibility while dividing power by identifying those companies that are supposedly socially responsible corporate elite. Sustainability reports have been seen to establish some areas of visibility while leaving in margin certain aspects that companies fail to meet their responsibilities. (Chelli & Gendron 2013)

In texts discursive differences are negotiated and governed by differences in power (Wodak & Meyer 2009). Within a dominant discourse, discourse

positions from which subjects participate, are fairly homogeneous (Jäger & Maier 2009). Many contemporary and institutional texts which appear to be communicative can be found to have hidden strategic action with clear purpose and well-defined generic structure (Fairclough 2003).

Modeling can be one tool to utilize these hidden strategic actions wit clear purpose. Modeling may occur explicitly by organizations such as consulting firms or industry trade associations (DiMaggio & Powell 1983). For example rationalized institutional rules can be seen as myths which organizations incorporate, gaining legitimacy, resources, stability, and enhanced survival prospects (Meyer & Rowan 1977). As a result, environments which have institutionalized a greater number of rational myths into their context generate more formal organization and are more legitimate and successful (Ibid). By acting as a collective, organizations may sometimes redefine the demands of their environment by attempting of reinterpret, manipulate or challenge the authoritative claims made on them (Scott 1995).

International organizations such as UN and OECD are criticized seeking a dialogue with corporations rather than controlling the social responsibility of corporations via states (Sahlin-Andersson 2006). Also the effect of sustainability and CSR reporting standards has been questioned as they do not legally bind corporations before they have been made into nationally binding law (Buhmann 2006).

TBL and the GRI are seen insufficient conditions for organizations to contribute to the sustaining of the Earth's ecology. Conversely, they may even strengthen business-as-usual and greater levels of un-sustainability. The sustainability reporting has come to known mainly due to the contribution of John Elkington, his book "Cannibals with Forks: the Triple Bottom Line of 21st Century Business" and his consultancy SustainAbility. TBL process has become reinforced and institutionalized through SustainAbility's biennial benchmarking reports, KPMG's triennial surveys

of practice, initiatives by the accountancy profession and the Global Reporting Initiative (GRI)'s sustainability reporting guidelines. (Milne & Gray 2012)

The UN Global Compact has been criticized as well. The best practices of Global Compact are written by academic scholars and this has been seen as reference to science which makes academics serve as a legitimizing device (Sahlin-Andersson 2006). Furthermore, the UN Global Compact is a soft regulatory framework as it is voluntary and has no binding legal sanctions for those who fail to comply (Sahlin-Andersson 2006). While some companies utilize international law to define their CSR efforts the current international law does not apply to corporations in terms of legal obligations (Buhmann 2006). CSR related actions often combine non-legally and legally binding norms and for example social reporting on labour issues, may be based on international human rights law but they are not directly binding. While in the EU countries legal requirements of reporting of non-financial issues are becoming increasingly common, sometimes this formalization makes it difficult to differ which legal norms are not directly binding on corporations (Ibid).

2.8. Summary of the theoretical framework

Theoretical framework of this study approaches CS discourses from internal and external perspectives. Internal perspective describes the motivational goals guiding the production of CS texts (Aguilera et al. 2007) and external approach (Scott 1995) explains how CS texts utilize institutional logics and mechanisms in their neo-institutional framework. Relevant CS related terms are presented in order to describe the corpus of data as CS texts are using CS terminology actively as part of their communicative purposes. CS is understood as context-specific concept which is surrounded by the institutionalization processes of food industry and is guided by the characteristics of co-operatives. Internal aspect to CS aims to describe and understand the CS within the co-operatives while

external aspects of institutionalism aim to understand which external forces are structuring the CS discourses.

The external institutional mechanisms can be seen to be intertwined with three motivational forces of instrumental, relational and moral goals of CSR (Figure 4). While Scott (1995) presents logics and mechanisms of institutionalism, Aguilera et al. (2007) refer to the motivational factors of CSR. For example orthodoxy can be understood corresponding with moral motivation and integrity while appropriateness fulfills relational motivation and instrumentality as motivational factor and institutional logic acts coercively.

NEO-INSTITUTIONAL CONTEXT OF CS TEXTS
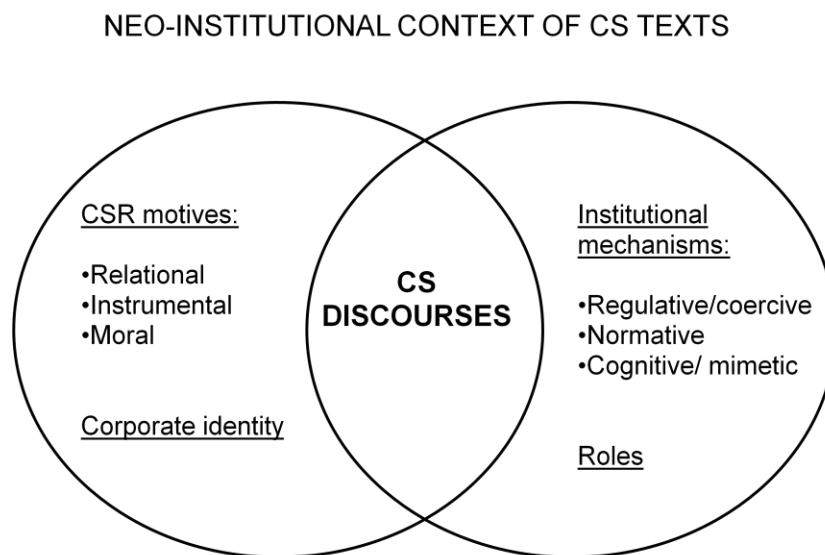
Figure 4: Theoretical framework

Theoretical framework (Figure 4) is structured by following the institutionalization definition of Schultz and Wehmeier (2010). According to them institutionalization can be described as the interplay between communicative actions, meanings and actors and the mutual observations and expectations around these elements. Figure 4 describes the internal motives of relational, instrumental and moral CSR and external mechanisms of regulative, normative and coercive in production of CS

discourses. Corporate identity can be seen as outcomes of an internal process that aims to fulfill the CSR motives while external forces such as regulative authorities structure the roles CS discourses are maintaining.

3. POST-STRUCTURAL APPROACH TO CDA

The central idea of post-structuralism is that the meaning of a word is defined by its position within language and by its relationship to other words. A context determines the meaning of text while at the same time word defines its opposite by forming differences. (Hatch & Cunliffe 2006; Phillips & Jørgensen 2002) Poststructuralist movement has its roots in French philosophy and Saussure's postmodern in-sights and it was later extended into literary theory (Hatch & Cunliffe 2006; Locke, Silverman & Spirduso 2004).

Post-structuralism is built on critical and postmodern values and it seeks to critically expose the nature and function of social reality rather than emphasizing emancipator goals (Bechara & Van de Ven 2011; Hatch & Cunliffe 2006; Phillips & Jørgensen 2002). Post-structuralism and postmodernism are used in diverse ways and it is hard to establish any define relationship between the two. However, Foucault is generally linked to post-structuralism. (Alvesson 2002) According to Rosenau (cited in Alvesson 2002) post-structuralism emphasizes epistemology and method while postmodernism is often more oriented toward cultural critique. There is also lack of consensus about the relationship between social constructionism and post-structuralism. Social constructionism apply to critical research as well (Myers 2009; Pietikäinen & Mäntynen 2009) and this study follows the understanding which sees social constructionism as a broader category of which post-structuralism is a subcategory (Phillips & Jørgensen 2002) .

The language use in an institutional context can be approached either as relatively autonomous or as a structuring force which creates temporal

meanings (Alvesson, 2004; Åkerstrøm 2003; Alvesson & Karreman 2000). Poststructuralist approach understands discussion as the collective process that constructs and shapes structure in concrete language use (Hatch & Cunliffe 2006; Phillips & Jørgensen 2002). "Truth" means to Foucault a social construction which constitutes and is constituted by discursive practices. For Foucault discourse refers to broad institutionalized ideas or reasoning patterns. (Alvesson 2002)

This study uses Fairclough's CDA as its research method. CDA represents functional perspective to language. Language use is seen as a goal-oriented action which is shaped by context, resources and the goals of language user. (Pietikäinen & Mäntylä 2009) CDA operates between a focus on structures and a focus on the strategies of social agents (Fairclough 2009). CDA analyzes dialectical relationships between discourse and other elements of social practices and it tends to be interested in both locally emergent micro-level discourses as well as discourses locating in a wider social context (Fairclough 2003; Alvesson & Karreman 2000).

A common misunderstanding of the CDA is that the objects of study should be related to negative social or political phenomena. On the contrary, CDA is a heterogeneous school. (Wodak & Meyer 2009) Fairclough (1992) has utilized Foucault's perspective in creating his textually oriented discourse analysis methodology. He has pointed out that Foucault's perspective is more concentrated on types of discourses and their rules for constituting areas of knowledge and the relationship between knowledge and power. CDA offers strategic critique toward contemporary hegemonic strategies for organizational models and analyzes how these strategies are textually maintained (Fairclough 2009). Moreover, it aims to include the institutional and discursive practices embedded within texts into its analysis (Fairclough 1995).

3.1. CDA as a post-structural method

According to Fairclough (2009) language figures and relates in three main ways in the field of social practices. Genres are ways of interacting, discourses ways of representing and styles ways of being or ways of structure identities. These three discourse-analytical categories are relatively stable and dialectically related to each other. However, maintaining this three-level conception of text, discourse and context is also often the most challenging part of using CDA as research method (Phillips & Hardy 2002).

CS texts are understood as the genre of this study. Discourse reflects established contextual use of language, such as ideologies and mainstream knowledge, as a part of social action (Fairclough, 2009; Pietikäinen & Mäntynen 2009; Foucault 2005). Discourses are not representing world as it is, instead they are projective and imaginaries and tied in to projects which aim to change the world in particular directions (Fairclough 2003).

Style is a way to use language as a resource for self-identifying. Poststructuralist and postmodern theory highlight the relation of identity and discourse and see identity to be an effect of discourse and structured in discourse. The process of texturing identities and committing to texts is also an important part of self-identifying. (Fairclough 2003) The descriptive, narrative, controlling, argumentative and analytical styles can be all present simultaneously in one genre (Pietikäinen & Mäntylä 2009). Furthermore, intertextuality can be seen as a style. It means the use of text, such as quotations as a part of other text and it can be approached by scrutinizing which texts and voices are included, and which are excluded (Fairclough 2003). In Foucault's work interdiscursive relations has important role as they articulate the institutional and societal 'orders of discourse' (Fairclough 1992).

Fairclough's CDA follows the definition of 'order of discourse' as Foucault (1981) has defined it. Order of discourse means a particular configuration of genres, discourses and styles which are networked together. Some ways of making meaning are dominant in a particular order of discourse while others are marginal or oppositional. (Fairclough 2009, 2003, 1995; Pietikäinen & Mäntylä 2009; Foucault 2005) Discourse needs objects that it can speak about and discursive relations which are describing and maintaining the limits of discourse. Discursive relations form the limits of the discourse, offer objects that discourse can speak of and form an entity of relations that discourse needs to maintain for being able to exist. Furthermore, these relations define discourse as a practice instead of language or context. (Foucault 2005) The methodological structure of this study is presented in Figure 5.
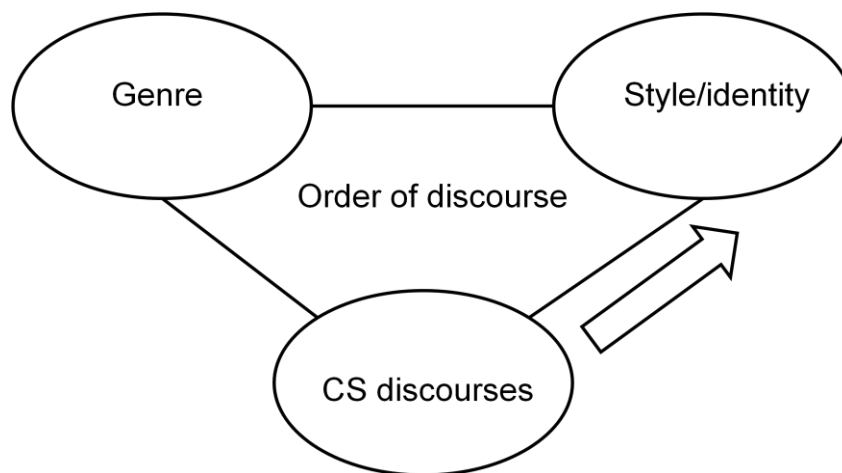
Figure 5: Discourse-analytical categories from the post-structural approach (structured on Fairclough's (1995) model of CDA)

While neo-institutional literature provides a framework for understanding dynamics in the interaction between companies and other social actors in their social context (Smith, Haniffa & Fairbrass 2011; Adams & Larrinaga-González 2007) the post-structural approach to CDA makes possible to approach language with a similar logic. Order of discourse forms a dialectical relationship between discourse and other elements of social

practices which means that discourse internalizes and is internalized by other elements in the same time (Fairclough 2003). In the other words, discourses normalisize the behavior (Hatch & Cunliffe 2006).

Fairclough (2003) interprets CS discourses as objects which are textured by social agents while post-structuralism highlights that identity is an effect of discourse. As comparison to the Fairlough's original model in this study social actors are referred as social roles and identities as they are seen as objects of CS discourses. The arrow in Figure 5 represents the Foucauldian approach to CS discourses. Foucault places subject as an effect of discursive formation and differs from the Fairclough's (1992) interest toward active social agency. Based on Foucault's and Fairclough's notions of CDA, this study focuses on the macro level linguistic structures instead of evaluating CS texts or making comparisons between CS practices.

3.2. Data selection and production

Discursive studies are oriented toward theory creation and choosing a site with particular characteristic is sensible (Phillips & Hardy 2002). Purposive sampling means choosing the data based on theoretical background in order to give detailed and specific description for the phenomenon of interest (Eskola & Suoranta 1998). Careful data selection and purposive sampling was the first task of this study. Following Foucault's insights of relationship between knowledge and power, a critical question concerning about which knowledge and which sources can be accepted as authoritative (Sukovic 2009) was considered.

The data selection of this study can be justified in terms of power. Producer-owned co-operatives are considerable actors in Nordic agricultural industry (Copa-Cogeca 2012; Pöyhönen 2011; Bager & Michelsen 1994) and in generally companies in Scandinavia have been seen as strong actors in the field of CSR (CorporateRegister 2013;

Kuisma & Temmes 2011). Furthermore, as post-structuralism sees texts as independent builders of reality (Hatch & Cunliffe 2006; Phillips & Jørgensen 2002) the CS texts of the largest Nordic producer-owned co-operatives may have a considerable impact on the wider CS discussion. This study is written in English and it focuses on CS text produced in English as it aims to offer a local example of CS discourses into the global CS discussion from the perspective of Nordic co-operatives.

Authenticity of representation and authority of the source are main criteria for accepting information for academic purposes (Sukovic 2009). Generally, "naturally occurring" texts are considered a better source of data for discourse analysis because they are actual examples of language in use (Koskinen et al. 2005, 31-32; Phillips & Hardy 2002, 70-71). Furthermore, important for CDA is to ask whether data is widely distributed and associated with changes in practices, is it comparable by representing the same genre and is it produced in particular time period and by the most powerful actors (Pietikäinen & Mäntylä 2009; Phillips & Hardy 2002). Regularly published CS text of the largest co-operatives can be seen to fulfill the criteria of CDA and simultaneously representing authenticity and authority as they are produced by co-operatives.

The largest co-operatives were selected from the list of World Co-operative Monitor (2012) based on the co-operative's annual turnover. In 2006 ICA started to gather economic information of the 300 largest co-operatives and mutuals in the world. Six years later ICA had continued this work and launched the new project of World Co-operative Monitor. The goal of this new project was to develop the data collection processes and include social impacts of co-operatives in the report as well (World Co-operative Monitor 2012). The World Co-operative Monitor (2012) report is produced in co-operation with the ICA and the European Research Institution on Cooperative and Social Entrepreneurship (Euricse) and the data of the report is collected in 2010 (Gould & Salvatori 2012).

The World Co-operative Monitor report defines agriculture and food industries to include producer-owned co-operatives and consortia of co-operatives that operate along the entire agricultural value chain (World Co-operative Monitor 2012). As co-operatives from Iceland were lacking from the list, the sample of this study consists of Finnish, Swedish, Danish and Norwegian CS texts. Co-operatives operating in the forestry (Metsä Group 2013; Södra Skogsagarna) or mainly in crop production (DLG Group 2013; Felleskjøpet Agri 2013) are limited outside of the scope of this study. The corpus of data consists of CS texts of co-operatives presented below in the order of World Co-operative Monitor ranking (Table 3).

Organization	Rank	Country	Core business areas	Turnover billion USD (in 2010)
Danish Crown	52	Denmark	Meat	9.28
Arla Foods	54	Finland	Milk and dairy	8.80
Läntmannen	84	Sweden	Agriculture,energy, machinery and food.	5.36
TINE SA	127	Norway	Milk and dairy	3.23
Nortura	140	Norway	Eggs	2.97
Valio Group Finland	175	Finland	Milk and dairy	2.44
Atria Group	223	Finland	Meat	1.74

Table 3: The corpus of data (World Co-operative Monitor 2012)

In order to limit the context, which is important in discursive research (Pietikäinen & Mäntynen 2009), the industry-based features are narrowed into the co-operatives operating in the food industry and producing animal origin products such as milk, meat or eggs as their core business area. Exceptionally, the CS texts of Swedish co-operative Lantmännen are included in the corpus of data even though the co-operative has operations in agriculture, energy, machinery and food. However, as it is the

largest producer of chicken in the Nordic countries and the Swedish market leader in cat and dog food (Lantmännen 2013) its CS texts has been analyzed in relevant parts and sector specific parts of agriculture, energy, and machinery are delimited.

Text is written or spoken discourse (Fairclough 1995). Electronic texts can be written or spoken, digitized or created electronically, stand-alone documents or part of electronic databases and editions. It means any textual material in electronic form, such as digitized archival copies of web sites when they are used as primary sources. (Sukovic 2009) CS texts are naturally occurring electronic texts which represent the genuine CS communication of particular co-operatives. This study sees text and discourses arising from written language. The data has been limited to English CS texts and other semiotic features such as pictures, tables, diagraphs and numbers outside of its scope.

The corpus of data consists of a core and additional data. The core data includes year 2012's CS reports and annual reports (together referred as CS texts) produced by seven largest co-operatives operating in Nordic agricultural industry. The additional data has been analyzed if co-operatives have referred to other documents in their core data and this has been required in terms of answering research questions.

3.3. Self-reflexivity and the quality of the research

There is no neutral and value-free qualitative research that could produce objective research results and requirements of generalization in qualitative research vary from quantitative methods (Ghauri & Grønhaug 2005; Tuomi & Sarajärvi 2002; Pietikäinen 2000). In quantitative research validity describes the accuracy of the generalizations being made by the researcher while reliability means the internal and external consistency of the obtained results. These terms are challenging because objectivity is

not the main goal of discursive research as it aims rather to avoid 'common sense' generalizations (Wodak & Meyer 2009; Paltridge 2006; Tuomi & Sarajärvi 2002; Phillips & Hardy 2002). Instead qualitative research is based on interpretivism and constructivism which leads to the existence of multiple realities based on one's construction of reality. Researchers and objects of study are influencing each other, and outcomes are created within the context of the situation. Poortman & Schildkamp 2012)

In this study the traditional measurements of validity are replaced by the quality indicators of care, awareness and insightful handling of the construction processes and careful interpretation of it. These are utilized concepts of postmodern social research (Alvesson 2002). Furthermore, the dimensions of authenticity, plausibility, and criticality are utilized as quality metrics of this study. These criteria have been used in ethnographic texts in order to create a convincing argument for the research. Authenticity includes the description of the relationship between the researcher and organization, the disciplined pursuit and analysis of data, and qualifying personal biases. Plausibility shows that the outcomes structure a special contribution to issues of common concern and it is required by normalizing unorthodox methodologies and differentiating the outcomes. Criticality aims to support readers to re-examine the taken-for-granted assumptions. This is done by valuing the reflection and provoking the recognition and examination of differences. (Golden-Biddle & Locke 1993)

The quality of this study is illustrated as part of description of self-reflective iterative process which follows the criteria of authenticity, plausibility, and criticality. Reflexivity is part of both social constructionist and postmodernist ways of thinking (Hatch & Cunliffe 2006). In CDA this means that researchers attempt to make their own positions and interests explicit while remaining self-reflective and acknowledging their own position into the power (Wodak & Meyer 2009). It also means systematic

efforts to view the subject matter from different angles and to avoid strongly privileging one (Alvesson 2002). In the other words, self-reflexivity can be seen as a sub dimension of Golden-Biddle's and Locke's (1993) definition of criticality which reflects the self-criticality of the researcher and increases the plausibility of the study simultaneously. In this chapter I will change the voice of narrator to the first person as the analysis process is considerable depending on my subjective personal choices, attitudes, knowledge, interest, motivational factors and punctuality.

In order to enhance plausibility I have written the description of iterative process which helps reader to follow and understand the logic I have been using. I have also used figures to clear my purposes and to avoid unclear use of concepts. I have considered and documented honestly and openly the different phases of the study and reflected my own pre-assumptions and decision-making logics critically. From the post-structural approach this thesis is a semiotic entity which reflects my personal goals as an active producer of discursive reality.

The selection of this topic has normative and instrumental motivational factors. By choosing to enhance this specific view of discourses and sustainability I have made a normative decision to participate on building reality by producing this text. My instrumental goals are related to assessment criteria of thesis and to the possibility of utilize this thesis on my career. Academic genre describes the forms of social practices within the academic collective (Pietikäinen & Mäntylä 2009; Fairclough 1995) and my thesis will follow these social practices as well. As critical approach aims to criticize dominant ways of thinking I have tried to be open-minded and approached the target discussion from the multiple aspects, such as different disciplines, journals, research methods and perspectives.

Quality of this study has been increased by analyzing all the CS texts in similar manners and mentioning all the exceptions that have occurred during the inductive research. My subjective understanding and the

literature I have been reading guide the decision-making and analysis processes and another researcher might focus on different aspects based on her/his previous knowledge. As a result another researcher may structure different outcomes based on same linguistic entity. CS texts are naturally occurring public texts and the data of this research is available on Internet. A reader can rechecked the outcomes later and evaluate the rigor of interpretations I have made. Source is marked to each example quotation which makes possible to identify the linguistic context of each particular piece of text and find them easily. Furthermore, from the aspect of authenticity and plausibility, this study has been conducted without funding and without any relations to the co-operatives who have produced the data studied in this thesis.

3.4. Iterative process

I started this research process on January 2013 with interest toward sustainable development and learning more about better ways of doing business. As the new professorship of co-operative activities started 2013 (LUT, 2013) the aspect of co-operatives and their sustainable roots offered a contemporary perspective into the topic I was interested in. Furthermore, from Finnish perspective topic seemed contemporary as the ICA Global Research Conference took place in Finland for the first time in 2011 (Siiskonen 2012).

In the beginning of February my first topic was to explore how co-operative values and principles were structuring CS discourses in Finnish co-operatives as I pre-assumed that co-operative values may produce more sustainable ways of doing business and discourse analysis could offer an efficient tool for investigating this. This normative pre-assumption in qualitative research can be compared to hypothesis in quantitative research (Eskola & Suoranta 1998). I compared data to previous researches and literature and had a new pre-assumption that industry-specific features may actually affect more CS discourses than co-

operatives values. I narrowed the analysis strictly in the industry, but widened the geographical context in order to guarantee the possibility of saturation. I scrutinized the data and decided to use post-structural approach which helped to avoid the risk of supposing that norms alone constitute a sufficient basis for action (Schreck et al. 2013). I chose post-structural perspective to methodology in order to balance the normative approach I had to the topic. My personal understanding followed the neo-institutional approach which sees that CS texts are shaped by reporting practices of particular industry rather than reflecting the corporate-specific values of each co-operatives.

I spent a lot of time on searching for connection points between background literature, methodology and data before I found the most suitable approach and the method. I also reflected my ideas with my supervisors and had helpful conversations while choosing the perspective and making methodological decisions. I used relatively considerable time to plan how I would organize the analysis step by step and conduct CDA concretely by sustaining the Foucault's understanding of discourse and power of knowledge.

While I limited the context I also reframed sections of theoretical framework and refocused the main concepts and research questions again. Some discourse analysis focus primarily on data while others use particular theoretical traditions to influence research questions (Phillips & Hardy 2002; Eskola & Suoranta 1998). My approach varied in different parts of the research process as in the beginning I used theories and literature heavily to frame the context and to familiarized myself into the topic. The second half of the thesis process was guided merely by the data whereas I tried to understand the elements of my data and structure a coherent entity based on the theoretical knowledge I had obtained.

CDA places its methodology in the hermeneutic tradition and relies on linguistic categories. The hermeneutic cycle refers to research process

conducted in iterative manners which means that the analysis of empirical data guides the theoretical decisions and even the research questions (Wodak & Meyer 2009; Pietikäinen & Mäntylä 2009; Myers 2009). I worked hermeneutically between different parts of the text and marked everyday shortly what I had done in order to form a structure of this chapter. I also used a lot of headings and different colors in the text in order to avoid the risk of plagiarism and repetition. Processing the draft was in the first three months dynamic and the text changed a lot as I wrote all the time and as my knowledge increased and structured. As macro-level discourses usually starts from well established a priori understandings of the phenomenon in question (Alvesson & Karreman 2000) I used quite a considerable time for familiarizing myself generally with the topic and macro-level aspects of CS.

I had read and browsed the CS reports of the co-operatives while building the context, reading the background literature and structuring research questions. The systematic analysis started on 28.5.2013 when I saved all the CS texts on my computer. All the CS texts were downloaded simultaneously from the websites of the co-operatives. Exceptionally, Valio has published its CS report merely on websites without PDF-format. Valio's CS report was manually copy-pasted from the websites and saved as a word-document simultaneously with other CS texts.

At the end of June I had a table with 24 pages of quotations divided into categories and CS discourses which I had linked to social roles, processes and institutional mechanisms. Within the weeks 27-31 I wrote the outcomes to their final form and organized the study based on the structure of thesis. Within the weeks 35-43 I made some changes to the structure, clarified the definitions and limited the amount of example quotations based on the feedback I got from my supervisors. After this I sent the final version of this study to the evaluation process.

3.5. Textual analysis

A discursive analysis forms of steps which are parts of the process that switch its focus between points of interests (Pietikäinen & Mäntylä 2009). The data can be reorganized into themes which are relevant in terms of research questions. This can be done by collecting quotations from the data (Eskola & Suoranta 1998). My first step was to categorize the themes within CS text and collect example quotations. I formed a table and focused my interest on the dominant and repeating objects of CS discourses and aimed to understand what they were presenting. I used different colors for different co-operatives as I was interested to see on the one hand which themes were common and on the other hand which themes were dominant among some co-operatives. I started the analysis of CS texts from the largest co-operative and proceeded toward smaller ones.

'Completeness' has been suggested as a criterion particularly suitable for CDA. This means that the outcomes of a study will be 'complete' if new data does not reveal anything new and themes are starting to repeat themselves. (Wodak & Meyer 2009; Pietikäinen & Mäntylä 2009) Completeness can be understood as a saturation point. Saturation point is useful when the purpose of the study is structured around of finding the homogeneity within data (Tuomi & Sarajärvi 2002).

The data started to saturate and repeat the same themes after analysis of six largest co-operatives. Valio presented new themes of sponsorship and strengthened social media. However, as the categories of PR and customer relations were already created, these were seen as subcategories for previous. Atria's CS texts were yet analyzed in order to test the saturation point. Atria strengthened particularly the themes of animal welfare and transparency of supply chain but as the increasing of new themes seemed to come to an end, the saturation point was defined after seven largest Nordic co-operatives.

Ordering data into themes requires the interaction between theory and data (Eskola & Suoranta 1998). After this systematic analysis I started to reorganize the categories I had produced. I reflected them to the previous literature while structuring wider CS discourses. I also changed the color of all quotations black as my purpose was to describe the CS discourses arising from the corpus of data as an entity instead of comparing different co-operatives to each other. A the themes of sustainability, ethics, diversity and wellness/health seemed to be highlighted in the CS texts I refocused the theoretical framework of the thesis further toward supply chain management issues typical for the food industry as they seemed t repeat. Also the concept of CSR came to be challenging as the CS texts were partly referring to sustainability. As a result, I searched more theory that could support the CS discourses I had found and aimed to follow the data while structuring the research.

Second analysis round was done within last two weeks of June (weeks 25 and 26). In CDA, reports should be analyzed by focusing on their relationship to the original source of information and by scrutinized how texts and voices are positioned (Fairclough 2003). In this second analysis round I changed my aspect and focused on roles that were related to CS discourse I had defined previously. In this round I analyzed data purposively instead of proceeding systematically.

I paid attention on the different styles presented as a part of specific role and aimed to find connection between CS discourses, roles and styles. I tried to understand how CS discourses are building the co-operative identity and participating on the wider CS discussion. In a sense, my analytical plan did not work as systematically as I had planned as I proceeded more hermeneutically while jumping between theory and data and restructuring the study based on the characteristics of the data.

4. CS DISCOURSES

The objective of this analysis is to describe and understand the CS discourses operating in a dynamic function between genre and identities. The empirical analysis will proceed in accordance with research questions and post-structural understanding of CDA as presented in Figure 5. First, the genre of CS discourses is presented.

Following the definition of Fairclough's (2009) CS texts are seen as the genre of this study as they form the 'way to interact' in the level of data. Common and contemporary headings used in Fortune 500 companies' websites for CSR related actions are sustainability, ethics, diversity, and health/wellness (Smith & Alexander 2013). The data of this study refers to the sustainability, CSR, ethics and CR.

An individual genre can be divided in terms of activity, social relations, and communication technology (Fairclough 2003). In this study CS texts represent CS reporting which is annual and formal activity, focused on readers of CS reports, and communicated via Internet and digitalized CS reports. The corpus of data, the amounts of pages, and reporting practices conducted in accordance with GRI or UN Global Compact are presented in Appendix 2.

Few notions regarding to data can be highlighted as the reporting language and reporting practices varies within different countries and organizations. First, some of the CS reports followed either GRI guidelines or UN Global Compact and this guided the structure of these CS texts as well. Second, annual reports were often summarizing the main points of the CS reports and strengthening the CS discourses. Third, TINE SA has been recently changed its reporting practices and reports its CSR issues in 2013 more detailed in its online version of annual report in Norwegian (TINE 2013). TINE SA includes into its English written annual report the sections of corporate citizenship and CSR reporting and these parts are

used as a core data. One way of the document to offer information is as well the lack of dialogue and what is not said (Fairclough 2003). Fourth, Nortura reports its ethical guidelines by referring to the Ethics Report conducted in 2008 rather than referring to sustainability or responsibility. Nortura's Ethics Report is included into core data.

4.1. The research structure

The analysis starts by presenting three identified CS discourses: Citizenship, Business Case and Integrity. As it is important in discursive research to make a difference whether interest is on finding homogeneity or in heterogeneity (Tuomi & Sarajärvi 2002) in this study the CS discourses are structured to reflect the dominant elements of CS texts which reflects homogeneity.

Quotations are used as example of each discourse. As dominant elements of particular CS discourse often appears across multiple themes of CS, the selection of example quotations is approached from the characteristics themes of food industry and from the perspective of co-operative principles and values defined previously. Description of CS discourses illustrates the object of discourse (Foucault 2005) and answers to the main research question:

1. Which CS discourses are normalized in CS texts?

Second research question aims to understand which roles and identities are structured by each CS discourse. CDA answers to the important questions such as who's voice is hearing, who's not and how the voices are framed and presented (Fairclough 2003). The focus will be further on the style of the CS text and how CS discourses use language to create identities and social roles. This definition follows the post-structural view and instead of asking which processes and social actors affect behind CS discourses, it will focus on how CS discourses create these identities and

roles. This will define discursive relations around discourse (Foucault 2005) and offer an answer to the second research question:

2. How CS discourses structure roles and identities?

As CS texts are produced in specific industry and within particular organizations the interest is to describe and understand how CS texts as a genre are shaping CS discussion. Third research question is intertwined into the first two research questions, and it aims to critically examine how CS discourses and related identities and roles are structuring their context. Third research question aims to link context more tightly into the text and discourse. In CDA maintaining the balance between text, discourse and context is important (Phillips & Hardy 2002).

3. How CS discourses are structuring their context?

The concept of power has been included into the critical examination of the third research question. As illustrated below (Figure 6) the presentation starts from the first descriptive research question, moves toward understanding the roles and identities these CS discourses are maintaining and finally reflects critically how these linguistically entities are structuring their context.
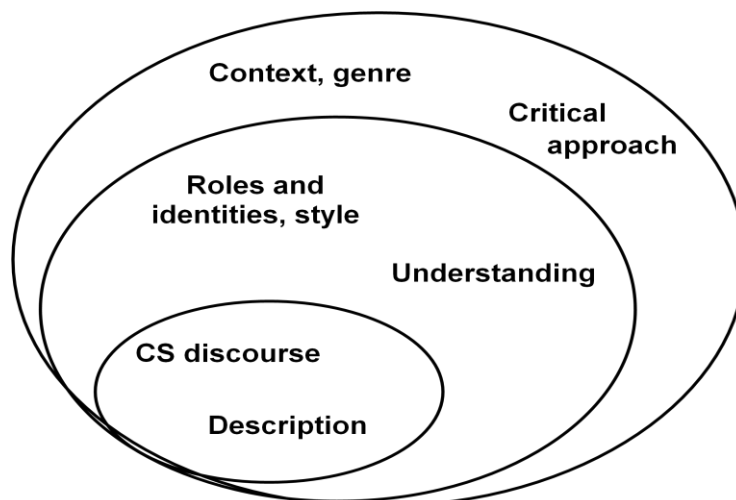
Figure 6: The structure of the data analysis outcomes

The data consists of public documents, and the quotations will reveal the source as marked in brackets. Co-operatives are referred either by using abbreviation or the name of the co-operative. Danish Crown will be referred as (DC), Lantmännen as (LM) and Arla TINE, Nortura, Valio and Atria will be called as they are written here.

Particular marks are used in order to keep quotations clear, punctual, and organized and further to help reader to follow the logic of presentation. In the middle of the quotation [- -] means that some part of the text has been excluded. If [- -] is used between sentences it means that example quotation is built from two sentences presented in different parts of the CS text but as they are referring to the same issue they are presented together. Three points (…) is used when something from the beginning or at the end of a sentence has excluded. Highlighted text in quotes has been added by the author of this thesis and do not include in the original CS texts. The analysis focuses on producing a comprehensive understanding of each CS discourses and linguistic dynamics around them.

4.2. Citizenship discourse

The first discourse is named Citizenship. It was first presented as two separate categories of society (macro) and relational (meso) but these were combined as the limits of discourses were not clear enough and dialogue and cooperation between different stakeholders were strongly involved in both. Relational discourse was interested in customers and cooperation in the industry whereas society discourse had more political aspect toward European Union, national legislation and industry-based regulations.

Citizenship discourse withholds both the macro and meso level communication as well as cooperation between different stakeholders. It

understands for example media and customers as a stakeholder group in a macro level context. Openness, information sharing, and participating on the surrounding community were common elements for both of these categories. The term of corporate citizenship has been previously linked to the CSR by approaching it from the political approach (Cornelissen 2011; Scherer and Palazzo 2007). In this study Citizenship discourse refers to the active corporate citizenship that aims to network on the meso level and participate actively on decision-making processes of surrounding society.

Figure 7 presents the structure of Citizenship discourse. The inner circle answers to the first research question by defining legitimacy, dialogue and cooperation as dominant elements of Citizenship discourse. While comparing to the Figure 6 the inner circle illustrates the object of discourse (Foucault 2005) which can be seen as the main tasks of Citizenship discourse.
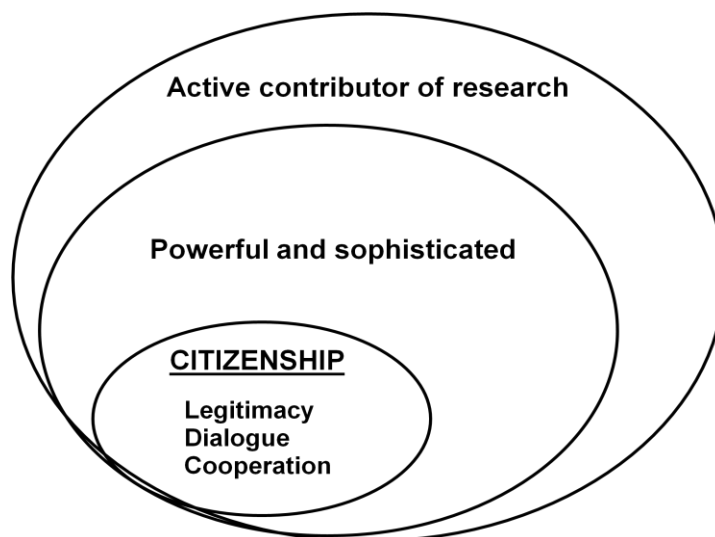

Figure 7: Citizenship discourse and the related roles as a part of the context

Citizenship discourse aims to be good corporate citizen and the relational goals are highly important for this discursive entity. Following the Foucault's logic Citizenship discourse aims to maintain and sustain its key tasks by enhancing identities of powerful and sophisticated actor. The

middle circle answers to the second research question and offers further understanding of discursive relations around the objects of Citizenship discourse. Citizenship discourse structures identities in order to earn the legitimacy of society and other stakeholders by building the image of a sophisticated and trustworthy partner. On the other hand powerful role enhances opportunities to participate on decision-making processes of society and industry and supports the cooperation with other stakeholders.

From the critical point of view can be asked how these structured roles and identities of Citizenship discourse are affecting their context in the meantime while they are pursuing to achieve the objects of Citizenship discourse? For example active participation on research in order to enhance public health may offer contribution to society in terms of producing valuable knowledge but it may also draw a picture where private companies are mixed with research institutions and the knowledge they are producing partly on economic purposes are seen as objective suggestions of public health. Together these three research questions form an order of Citizenship discourse (Figure 7) and illustrate a dialectical relationship between discourse and other elements of social practices (Fairclough 2003).

4.2.1 Discursive objects

Citizenship discourse includes legitimacy, dialogue and cooperation in its main objects. First, legitimacy is earned by committing to the national legislation as the examples 1-2 show. The words "national" and "local" refer to the relativist and regulative understanding of legal framing as Citizenship discourse sees that the substance of legitimacy may vary based on the context. Citizenship discourse shows respect toward legal requirements and uses words "all" and "always" to emphasize the determination to obey the legislation of each country it is operating in. These examples illustrate the position of corporate citizenship within the society and good manners it is complying in its operations.

*1) "We **always** comply with the legal requirements, rules and regulations **which are in force in the countries in which we operate**. [- -] We base **all** our work on **national** animal welfare legislation." (LM)*

*2) "We comply with our Code of Conduct and the **local** laws **in all the countries in which we operate**." (Arla)*

Legislation is also used as a baseline for legitimacy and Citizenship discourse follows EU Commission's (2001) understanding of CSR; "doing more than what is required by law". This has done by referring to legislation and regulations as minimum and setting the standards which "go beyond" legislation or "are more strict than the required minimum" as pointed out in the examples 3-5. This supports the picture of Nordic companies of being subjected to strict social and environmental regulations (Gjølberg 2009). Citizenship discourse uses national legislation as required minimum but as well follows the European understanding of CSR which questions the law and formal requirements as sufficient baseline for CSR.

*3) "The animals are sold to the UK supermarket chain Waitrose, which makes a number of animal welfare requirements that **go beyond** UK and European legislation." (DC)*

*4) "The environmental programmes of Valio plants are **more strict than the required minimum**..." (Valio)*

*5) "The reduction of emissions and the protection of the external environment **shall at the minimum be in accordance** with the demands and premises imposed by society." (Nortura)*

Citizenship discourse favors open dialogue and cooperation and locates itself as a part of community while aiming actively to cooperate with the other parts of society in order to achieve common goals of community. Constructive dialogue and acting together for the best of surrounding community arise from Citizenship discourse. The example 6 shows how Citizenship discourse refers to itself as "active team player" and enhances the picture of positive cooperation while the example 7 requires more

conversation between companies and community. These examples can be seen to sustain the co-operative principle of concern for community which has been linked to the enhancement of CSR and sustainable development (Carrasco 2007; ICA 2013a).

> 6)*"We are dedicated to being an **active team player** in the **local communities** where we do business." (Arla)*

> 7)*"**Open and constructive dialogue** must be developed with the public regarding relevant environmental factors, for example in relation to the individual companies' **neighbours and surroundings**." (DC)*

Citizenship discourse reflects the co-operative principle of concern for community by understanding its responsibilities of creating workplaces and growth (examples 8 and 9). This can be explained with the notion that European firms have traditionally engaged in implicit CSR which sees social responsibilities to be embedded in the legal and institutional framework of society, and enhances to define proper obligations of corporate actors in collectively rather than individually (Matten & Moon 2008).

> 8)*"TINE's presence creates strong ties to the local community and **contributes workplaces and activities**. Such proximity creates expectations for TINE to keep contributing to development of these communities." (TINE)*

> 9)*"Arla's primary contribution to social development is to **create jobs and economic growth** in the areas in which we operate." (Arla)*

Citizenship discourse has also altruistic and philanthropic goals toward community. This can be seen from the political citizenship aspect which categorizes these actions rather to be related to public relations and charitable actions than normative stakeholder theory (Phillips & Freeman 2008; Crane, Matten & Moon 2008). Both examples 10 and 11 can be interpreted as philanthropic actions toward local families and children. These examples further strengthen the picture of Citizenship discourse as active member of society.

10)*"…Atria Finland launched a Facebook campaign to **collect funds** for a fun family camp for **low-income families**. Atria's support to the family camp was determined by the number of "likes" the campaign received."(Atria)*

11)*"Arla has also conducted activities which aim **to encourage children and young people** to spend time in the natural environment." (Arla)*

Companies which fulfill their philanthropic responsibilities have been called as good corporate citizens (Carroll 1979; 1991). This statement positions philanthropy against neoliberal aspect of companies unless philanthropy is related to organization's core value-adding functions (Benn & Bolton 2011; Phillips & Freeman 2008; Valor 2007; Friedman 1970). Matten and Moon (2008) suggest that the wider national European institutional reordering is causing large multinational companies to adopt more explicit CSR. The examples 10 and 11 can be interpreted to enhance both co-operative principle of concern for community and as well to be understood as actions of philanthropy which may be explained with European institutional reordering.

4.2.2. Discursive roles and identities

The objects of Citizenship discourse were structured around legitimacy, dialogue and cooperation. By following laws and showing willingness to participate on societal dialogue and cooperate as a member of community Citizenship aims to enhance and strengthen its legitimacy. Furthermore, to be seen as an active and important member of society Citizenship discourse needs to show that it has enough resources and power to carry out its responsibilities. Citizenship discourse builds the identity of a powerful actor who is capable of fulfilling its objects. The quotations 12 and 13 use the words "large", "scale" and "size" to illustrate this power. These notions support the previous picture of Nordic producer-owned co-operatives as strong and active participants in food production whose success is based on the power of economies of scale (Novkovic 2008;

Nilsson 2001; Sommer & Lynch 1988).

> 12) *"**As a large food manufacturer**, TINE will take responsibility for contributing to a healthy, varied and balanced diet **for the entire population**." (TINE)*

> 13) *"…Arla currently **has the scale and resources** to make a difference for **people and the environment** in our markets.[- -] With **size** comes responsibility." (Arla)*

On the other hand Citizenship discourse defines the boarders around its business operations, defines the industry and positions itself in Nordic society. Especially the example 12 shows strong commitment toward entire population and Citizenship discourse feels confident in taking responsibility of people and environment and enhances the principle of concern for community. The quotations 14 and 15 highlight the important aspects of health and environment in the food industry. These notions follow the previous findings of Forsman-Hugg et al. (2013) and strengthen the context-specific picture of CSR in the food industry.

> 14) *"Atria **understands its responsibility** for public health…" (Atria)*

> 15) *"…Danish Crown group **acknowledges its environmental responsibilities** and endeavours to protect the environment and the climate…" (DC)*

Citizenship discourse balances its powerful role by enhancing also the sophisticated picture as part of its identity. Based on Foucault's (2005) thoughts, by showing understanding and sophistication toward sustainability, Citizenship discourse legitimates its right to speak about the topic. In the other words, sophisticated identity is needed in order to be able to participate on CS discussion.

4.2.3 Contextual contribution

Citizenship discourse locates itself as an active contributor of research

and knowledge particularly in the fields of nutrition and health. This is done by building cooperation with research communities or by funding money in specific areas of research as showed in the quotations 16 and 17. Cooperation with universities and research institutions strengthen the identity of active and powerful corporate citizenship as knowledge producer. Foucault challenges knowledge as a neutral speech position and from the institutional aspect certain groups in particular time and place control formal knowledge (Åkerstrøm 2003; Scott 1995). By participating on the production of knowledge Citizenship discourse is interested in to collaborate with institutions that are controlling this power over discourse.

> 16) *TINE wants to strengthen its good and **important cooperation with various research communities** in Norway…" (TINE)*

> 17) *"In 2012 Atria Plc decided to donate a total of **EUR 100,000 to Finnish universities** and other institutions of higher education. The donations are used to support projects including consumer behaviour research and the development of food chain safety and food industry logistics." (Atria)*

The style of CS texts can be described in order to understand how the identity of Citizenship discourse is socially and linguistically structured in language. Citizenship discourse presents facts and forwards information concerning of health, nutrition, and wellbeing. It also reports and describes how things are in the industry and in the surrounding society and favors neutral and objective voice. Neutral and objective voice strengthens the role of objective researcher. The example 18 is stating as a fact that agriculture is a key area. This statement can be seen as an opinion as it is not referring on any source. Moreover, the demand for productivity to be doubled can be understood as natural interest for the industry but the question whereas this information comes from remains. Following the similar logics the quotation 19 informs that meat is an excellent source of natural protein and protein is necessary for the growing muscles. Many of these statements are common knowledge which makes them easy to state without references. However, when powerful and sophisticated participator and supporter of research institutions offers nutritional advices and

participates on public health it may be relevant to ask how about the other sources of protein and how the quality of researches conducted by profit-oriented institutions can be evaluated?

> 18)"Agriculture is a key area. In order to ensure sufficient food and biofuels for a larger and richer population in the longer term, **global agricultural productivity needs to double**, while at same time, **the climate impact must reduce significantly.**" (LM)

> 19)"Meat is an **excellent source of good natural protein**. It contains all the amino acids that our bodies need. Proteins are the body's protective nutrients. They are necessary for growing muscle and repairing damage to the body, and they also help to stave off hunger." (Atria)

Critical approach can be justified based on the concepts of ideology and hegemony. When the most people in a society think alike about something and take certain particulars as universals the phenomenon can be defined with concept of hegemony (Wodak & Meyer 2009; Fairclough 2003). According to Fairclough (2003) assumptions build ideological texts by presenting about what exists, what can be or what is good or desirable. In a sense, the example19 can be understood to withhold elements of ideological texts. However, interpretations of reader these assumptions cause depend upon one's knowledge and recognition of specific value systems (Fairclough 2003).

The power relations within text can be approached from the aspect of intertextuality (Fairclough 2003). By focusing on the voices which are loud or conversely silent, the texts can reveal hierarchies of importance. Citizenship discourse gives a concrete voice to the titles of health manager, marketing manager, and person responsible for stakeholder dialogue (examples 20 and 21). These voices of particular titles give opinions of nutrition and future trends and participate on CS discussion and building the image of the industry.

> 20)"Arla has **40 years' experience in research and development** into products with probiotic bacteria… [- -] **We can make health claims** about these [milk and yogurt] products in relation to bone health,

*digestion and the immune system. [- -] **The nutritional content of milk
makes it a suitable sports drink.*" [According to **health manager**
Annika Strömberg] (Arla)

*21)"We aim to inspire people to use our products in new ways and **we are
working to change people's attitudes**." [According to Maja Møller who
is **responsible for stakeholder dialogue** at Arla in Denmark] (Arla)*

For example, the quotation 20 emphasizes the message of trustworthy
researcher by communicating the experience Citizenship discourses
withholds in research and development. Moreover, the concrete name and
title behind intertextuality creates more trust. However, health manager is
not necessarily doctor or researcher in the field of nutrition and the
statement may constitute merely on general and common assumptions
about milk. Citizenship discourse aims to influence and inform their
stakeholder via dialogue as the example 21 shows. "Change people's
attitude" implies that Citizenship discourse uses its communication
channels and dialogue foraffecting the attitudes of general public.

4.3. Business Case discourse

The second CS discourse is labeled as Business Case. Business case of
CSR asks whether the market will reward organizations that engage in
CSR activities. The business case varies within industries and within
companies depending on how developed their view toward CSR is.
(Blowfield & Murray 2011; Benn & Bolton 2011) Second discourse is
named Business Case because co-operatives have economic goals, and
the term of business case is based on the concepts of competitive
advantage and strategic CSR (Misani 2010; Porter & Kramer 2006).
Whereas Citizenship discourse locates itself in relation to society,
Business case is linked more strictly to the industry and market. Order of
Business Case discourse is illustrated in Figure 8.
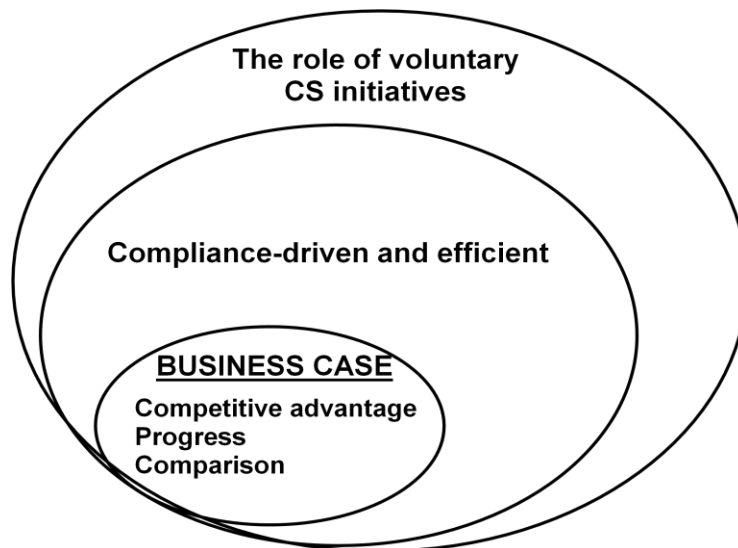
Figure 8: Business case discourse and the related roles as a part of the context

Competitive advantage, measuring and reporting progress while making comparisons to other actors in the industry are in the scope of Business Case. These objects are strengthened by creating the identity of compliance-driven and efficient actor who understands the meaning of the third-party surveillance and simultaneously pursues toward development of formal CS practices and tools within internal operations. Furthermore, all these acts can be interpreted as efforts to improve image, enhance license to operate, achieve cost saving and fulfill customer and shareholder demands. These are typical characteristics of CS communication (Signitzer & Prexl 2008).

The compliance-driven identity of Business case discourse is structured based on voluntary CSR initiatives. From the critical approach can be asked on what basis this variety of different certificates and standards is forming the legitimacy and license to operate for the Business case discourse? If institutional mechanism follows the logics of Citizenship discourse, voluntary initiatives are juxtaposed with democratically formed jurisdiction even though these certificates are produced and maintained by private companies. Critical reflection is important in order to increase understanding of the different roles of private and public sectors and

furthermore in order to understand the forces that are affecting on voluntary CSR initiatives.

4.3.1 Discursive objects

Business Case discourse includes competitive advantage, progress and comparison as its most central characteristics. In annual reports efficiency, growth, profitability and innovation were most often intertwined with Business case discourse while in CS reports business case was attached to the themes of sustainability, environment, quality, employee wellbeing and social responsibility. Business Case discourse sees sustainability from the resource-based view while supporting the key sources of sustainable competitive advantage (Hart 1995).

The example 22 links the inherent strength of being owned by farmers and sustainable development to competitiveness. This example connects the business case approach to previous notions that the inherently different organizational structure of co-operatives follows the principles of sustainable and responsible business practices (ICA 2013a; Kalmi 2013; Carrasco 2007; Youd-Thomas 2005). Also the example 23 strengthens the vision that CSR will contribute financial value.

> 22)*"With the **inherent strength of being owned by farmers**, and our investments in research and sustainable development, Lantmännen's brand occupies a unique position in the market **which strengthens the competitiveness** of every single business." (LM)*

> 23)*"TINE's **corporate social responsibility** will increase the company's competitiveness, **contribute to financial value creation** and support a sustainable development." (TINE)*

The quotation 24 includes elements of intertextuality. Voice of Group HR Vice President has presented and investments to CR as well to employees' wellbeing are stated to "pay off". These notions can be seen to represent social aspects of CS and CSR which highlight the importance of employees in the food industry. Co-operatives are seen to naturally

optimizing outcomes for a wide range of stakeholders (ICA 2013a) and this example shows how Business case discourse has chosen to give voice to the stakeholder group of employees in the context of competitive advantage of CS.

> 24)*"We are convinced that our **corporate responsibility** also pays off from a business perspective in terms of growth and profitability. [- -] Investing in **employees' well-being** always pays off." says Tapio Palolahti, **Group HR Vice President**" (Atria)*

Compared to Citizenship discourse which is more depended on external forces and focuses on dialogue and cooperation, Business case discourse operates in meso level where it has more opportunities to concretely act in favor of sustainability. As a result, the other important object of Business case discourse is progress. Progress consists of measuring, developing and reporting the improvements that Business case discourse has already achieved or set as target to be achieved in the future. Progress helps to communicate the achieved level of CSR and furthermore prove the existence of competitive advantage. Business Case discourse withholds the pre-assumption that sustainability enhances co-operatives' economic targets. It presents widely the different actions that have been conducted in order to include sustainability and CSR within corporate practices. The examples 25 and 26 present concrete improvements in practices and how following particular standard will indicate long-term improvement.

> 25)*"In 2011, TINE **introduced biogas** as fuel and followed this up in 2012 by using bioethanol as fuel." (TINE)*

> 26)*"Since the beginning of 2012 all our branded products containing cocoa have been produced with **UTZ certified cocoa**" (Arla)*

Business Case discourse indicates the results and progress which are proving that the CS and CSR actions have been worked as planned. Business Case discourse aims to offer quantitatively measurable results which are validate and prove the efforts made towards sustainability. The

style is objective, informative, rational, and accurate as it often offers numeral and punctual information. The focus is often on progress and development but sustainable and responsible actions are also highlighted by describing the current state of CS related issues. Also the future goals for CS progress are communicated in similar matters. The examples 27-29 show that the current improvement has been indicated by offering numbers and concrete time periods. This style of communication describes Business case discourse as it is objective and measurable in terms of gaining legitimacy and to build competitive advantage.

> 27)*"In Sweden, water consumption per quantity of fresh meat produced has thus been **reduced by 25 per cent** over the **past four years**. (DC)*

> 28)*"In 2012, **around half** of Valio dairy cows lived in free stall barns and half in tie stall barns." (Valio)*

> 29)*"TINE's goal is to reduce emissions of greenhouse gases **by 30 per cent from the 2007 emissions level by 2020**" (TINE)*

Business Case discourse strengthens the progress communicating by comparing itself to the other participants of the industry. In the other words, Business case discourse compares and categorizes its competitive environment by pursuing standardizations and guidelines granted by well-known institutions which are respected in the particular context. This has been done by offering information regarding to rewards, logos, surveys, certificates, and reporting practices granted or conducted by a third party and assumed to be known by the readers of the CS texts. According to Schultz and Wehmeier (2010) the membership of associations or mutual contact with non-governmental organizations working in the field, trigger the institutionalization of CSR. This makes the Business case discourse particularly interesting from the neo-institutional perspective and requires the critical reflection toward the role of CSR initiatives.

Comparisons are done from multiple aspects and by utilizing different voluntary tools. For example, the Heart symbol (example 30) is awarded

by Finnish institutions and is comparable mostly with companies operating in Finland or is familiar among the readers who are familiar with the principles of these particular associations. Instead OHSAS 18001 and SA 8000 (examples 31 and 32) represent more international standards for CSR (Rohweder 2004) and structure rather international comparison. This selection of comparison scale can be interpreted to reflect the competitive environment of co-operatives and their growth strategy.

> 30)*"Valio's product range includes more than 80 products bearing **the Heart Symbol** which is awarded by the Finnish Heart Association and Finnish Diabetes Association." (Valio)*

> 31)*"The pig and sow slaughterhouses in Denmark are certified and therefore covered by the **OHSAS 18001** working environment standard." (DC)*

> 32)*"Product and supplier surveys ensure that we are buying safe, high quality ingredients and auxiliary agents from reliable suppliers who comply with ethical principles based on **the SA 8000* standard** in their operations." (Valio)*

Business Case discourse defines its actions quantitatively and builds on several certificates and third-party surveillance in its activity. Moreover, Business case discourse structures trust and legitimacy around third party initiatives and certificates. Third party surveillance forms a central element of Business discourse and it can be compared to the role of legislation in the Citizenship discourse. By committing to the voluntary CS initiatives, Business Case discourse aims to find a solid baseline to build its CS actions and obtain legitimacy. Certificates and industry-based standardization used as tools of comparison between companies can be compared to ideas of Pratt and Kraatz (2009) who suggested that societal identities are verified by exchanging symbols in the institutional environment.

4.3.2. Discursive roles and identities

Business case discourse emphasizes compliance-driven role by producing different internal ways of auditing, measuring and controlling the CSR and CS related operations. Moreover, Business case discourse aims to self-identify itself as capable of controlling its operations without third-party surveillance and highlights the efficient aspect toward developing the current practices furthermore. Quantitative results, third party rewards, and certificates represents the achievements and current state of CS efforts, while internal processes, programs and policies enhance the everyday work of CS and illustrates the efficient role Business case discourse is maintaining.

Providing the aspect of objective auditing Business case discourse also gives promise of reliable future progress in CS reporting. The quotation 33 combines these two aspects of compliance-driven and efficient role of Business case discourse. On the one hand, "authorities" refers to controlling aspect while "improving" states that the goal is not only to make sure that current state of animal welfare is followed, but furthermore improve the animal health in the whole Norwegian goat husbandry.

> 33)*"Through the «**Healthier goats» project**, the **authorities** and TINE cooperate on **improving** animal health in Norwegian goat husbandry."* (TINE)

Multiple internal CS actions ar labeled and used in CS texts in professional manners and the style of Business Case discourse is informative, rational, and objective. Business Case discourse builds the compliance-driven role toward voluntary CS regulations and moreover, participates on creating the programs of its own. Quality control, internal auditing and risk management are often related themes to the internal tools and policies. The quotations 34 and 35 are examples of concepts that Business case discourse has structured to guide its operations in order to maintain high demands of quality, safety and animal welfare. The professional names of

the concepts can be interpreted to refer to the discursive institutionalization of CSR related practices.

> 34) "**The CoP is a valuable tool** which states what Danish Crown expects of its suppliers and which also documents the **quality** of the raw materials for customers." (DC)
>
> 35) "**The Welfare Quality® program** monitors animal behaviour. The **safety** of Valio products is guaranteed by e.g. high **quality** raw milk, an unbroken cold chain and a reliable **internal audit** system." (Valio)

The efficient and proactive role is enhanced by the professional outline of the programs. Business case discourse presents large programs and structures the identity of efficient developer of CS practices by structuring professional view of the internal programs. Even though internal programs are hard to compare and the third-party surveillance is missing, these example build trust and communicate the CSR practices Business case discourse is enhancing in terms of aiming to turn the CSR into the competitive advantage and financial income.

The voluntary programs of individual co-operatives are structured in similar manners than the largest CS initiatives and they include elements such as formal name, holistic approach to sustainability and results comparison to the goals. The examples 36 and 37 follow the conceptual style of Business case discourse and reflect the holistic approach toward CS. In the example 36 "Handprint programme" has been described with the words "diverse", "far-reaching" and "comprehensive" which all indicate that the operating area of corporate responsibility via this programme will cover widely the operations of co-operative. Moreover, the quotation 37 sees "Closer to Nature" even as a corporate philosophy.

> 36) "Atria promotes its diverse corporate responsibility through the far-reaching **Handprint programme**. It brings together the principles, practices, projects, goals and results of Atria's responsible operations and provides comprehensive updates on their progress. (Atria)
>
> 37) "**Closer to Nature™** is a corporate philosophy…" (Arla)

Collectively validated standards, codes, forms and actions in the field of

CSR form the neo-institutional practices as organizations work together and negotiate institutional arrangements (Helms et al. 2012). As food industry can be seen as a particular field of organizations, the internal programs and tools can be negotiated in terms of discursive institutionalism while organizations are interacting with each other. In discursive institutionalism the concept of corporate identity can be seen as self-expression that is rooted in communication and CSR activities (Johansen & Nielsen 2012) while discourse refers to broad institutionalized ideas or reasoning patterns (Alvesson 2002). The power of internal and external programs, certificates and standards can be seen to reflect the isomorphic organizational stories. In short, it seems that the voluntary tools of CSR are gaining more powerful position in CS discourses especially in the form of different programs and tools.

4.3.3 Contextual contribution

The power of voluntary CSR initiatives can be approached from the post-structural perspective. The word defines its opposite by forming differences (Hatch & Cunliffe 2006; Phillips & Jørgensen 2002) and similar logic applies to the voluntary CSR initiatives as well. From the critical angle can be asked what is the role of CS texts in framing the opposite of not following "the most widespread and internationally relevant standard" as the Business Case discourse states in the example 38? Does this lead to the forming of corporate elite in the field of CS communication as (Chelli and Gendron (2013) suggest.

> 38)*"TINE has chosen to develop its reporting regarding corporate social responsibility based on the **Global Reporting Initiative's (GRI's)** guidelines. This is **the most widespread and internationally relevant standard** for such reporting." (TINE)*

> 39)*"…we report on the progress of animal welfare through our own development projects and indicators, and **we report data compliant with the GRI guidelines** in our Responsible Meat Production materials…" (Atria)*

Business case discourse strengthens its compliance-driven role by favoring GRI as showed in examples 38 and 39. GRI is seen trustworthy and well-structured model for CS communication and furthermore for developing internal programs. Chelli and Gendron (2013) have criticized the ideology of numbers as it may lead to divided power.

The style regarding to the most known CS initiatives enhances common sense pre-assumptions of their relevance. GRI is at the moment the most well-known standard (Global Reporting Initiative 2013; Baets & Oldenboom 2009). Also The Co-operative Performance Committee's framework for measuring co-operative performance and many of the framework's non-financial indicators reflect sustainability accounting and their reporting practices are conduct in accordance with GRI (Mayo 2011).

4.4. Integrity discourse

The third CS discourse is called Integrity. It locates in the micro level and reflects the internal CS discourses as well as the coherence of sustainable values. Integrity implies of being an integral whole and to a sound moral principles (Maak 2008). Whereas Citizenship discourse had dialogue with society, and Business Case discourse aimed to compete in industrial and market environment, Integrity discourse builds on self-consciousness, organizational culture, identity, ethics, and values. Integrity discourse represents itself as a holistic picture in CS texts.
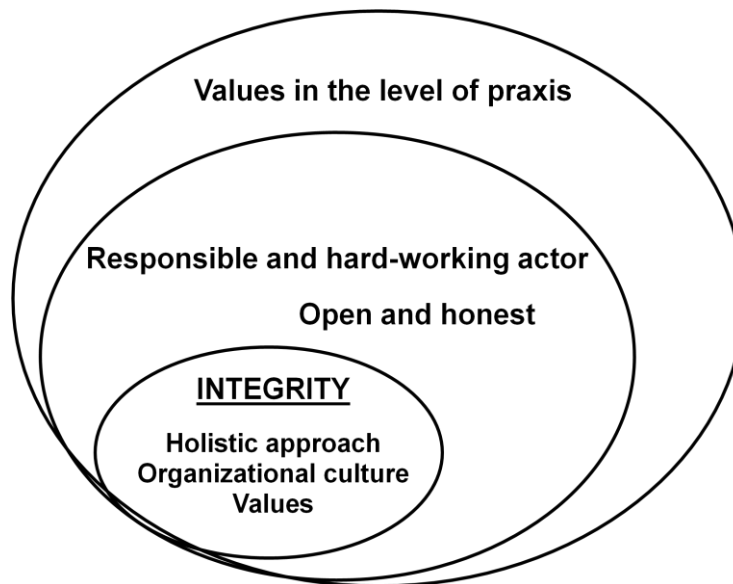
Figure 9: Integrity discourse and the related roles as part of the context

Integrity discourse consists of holistic approach, organizational culture, and values (Figure 9). Integrity discourse forms a picture of responsible actor who communicates openly and honestly by structuring its value-sayings on genuine organizational culture and identity.

4.4.1 Discursive objects

Integrity discourse maintains its objects by presenting co-operatives as one coherent entity which is operating in sustainable manners from the beginning of the value chain to the end of it. The holistic approach is intertwined particularly to the value chain, supply chain management, and procurement. This may be explained with industry specific features as globalization of food markets has tightened the demands towards issues of food origin, its quality, health value and the ethicality and sustainability of food production (Lehtinen 2012). The examples 40 and 41 are reflecting the holistic responsibility and phrases "across the Arla group" and "the entire food chain" are defining the limits of responsibility. In the example 41 the food chain has been defined as "from primary production to the consumer's table". In this sense Integrity discourse supports the message

of Citizenship discourse and communicates the sophistication regarding to the understanding of responsibility.

> 40)"The global procurement department aims for a procurement process that is transparent and coherent **across the Arla group**. (Arla)
>
> 41)"For Atria, the concept of good food covers **the entire food chain** from primary production to the consumer's table." (Atria)

A holistic view on management builds a conceptual base for the terms of sustainability, sustainable development, sustainable performance and corporate responsibility (Baets & Oldenboom 2009). Integrity discourse uses similar metaphors in CS texts to describe holistic approach which may be as well the consequence of strong cognitive isomorphism practices within the particular organizational field. In the quotation 42 the phrase "from field to fork" represents brand promise and it has been linked to the values of Integrity discourse. Also the example 43 refers to "ONE Arla" and communicates values of community, identity and pride to be conducted across the co-operative.

> 42)"Our brand promise – we take responsibility **from field to fork** – permeates all our operations and is based on our unique values." (LM)
>
> 43)"**ONE Arla** is about community, identity and pride." (Arla)

Integrity discourse describes itself as a holistic and coherent entity which is built on corporate culture and common values. The second object of Integrity discourse is organizational culture and it answers to the questions of "who are we" and "how we would like to be seen". Style in description of organizational culture varies between subjectivity and objectivity whereas the latter one is more neutral and informative description. The example 44 describes from the subjective perspective Integrity discourse with adjectives of "exciting", "successful", "growing" and "passionate" which all illustrate a picture of dynamic and energetic actor.

> 44)"We are an **exciting, successful, growing** multinational food company with the best and **most passionate people**." (Atria)

Integrity discourse describes itself from the objective perspective as well. The quotation 45 links Integrity discourse to the key areas of CSR in food industry such as food safety, ethics and environment. Furthermore, the example 46 illustrates the social responsibility and describes personal responsibility, openness, fairness and equality as its personnel principles. The quotation 47 highlights the "sentient value" of animals which is also highly industry-specific construction of language. The quotations 48 and 49 describe the values and activities of Integrity discourse and words "drive" and "active" are repeating the dynamic and energetic picture Integrity discourse aims to structure.

> 45)*"TINE will be characterised by **safe food,** a **high ethical standard** and focus on **reducing its environmental impact**." (TINE)*

> 46)*"Valio's Personnel Principles are **personal responsibility, openness, fairness, and equality**." (Valio)*

> 47)*"Animals have a **sentient value**, and all handling of animals shall be executed with care and respect for the uniqueness of the animals concerned." (Nortura)*

> 48)*"Lantmännen's Values **Openness, a Holistic View and Drive**." (LM)*

> 49)*"Nortura wishes to promote **active** and **ethically responsible** conduct with a focus on improvement in **a non-bureaucratic manner**." (Nortura)*

These statements on the current form of organizational culture can be seen to be explicit and a list of values rather than reflections of organizational culture as the example 48 shows. Next the interest will be on CS or industry-based issues which are separately referred as important or prior related to others. From the value based approach the most critical key factor is congruence between what is said and done (Baets & Oldenboom 2009). However, as corporate responsibility reports include mix of values and some of the stated values, such as shareholder value, profit, quality, safety, or customer satisfaction are rather basic elements of business than values (Bichard & Cooper 2008), next the focus is on

adjectives.

Next quotations are selected based on the used words in the sentence which illustrates importance in order to focus on implicit values. Words may refer to importance or CS discourse may refer to importance by giving quantitative significance for some particular value. From quotations 50-54 can be seen that Integrity discourse understands themes of product safety, quality, transportation, animal welfare, and corporate brand as its implicit values. However, these important elements can be as well seen as a natural part of any business (Bichard & Cooper 2008). The quotation 55 is aiming to be an attractive employer. This goal can be interpreted in terms of business case approach in attracting productive employees, but on the other hand development of employees reflects the value toward personnel well-being.

> 50) *"Perhaps **the most crucial matter** for Atria and for its customers is **product safety**." (Atria)*
>
> 51) *"**Quality** is **the most important** requirement set by Valio for its suppliers." (Valio)*
>
> 52) *"**Transport** is **very important** for TINE." (TINE)*
>
> 53) *"Regard for the **welfare of animals** shall have **high priority** in planning and daily operations." (Nortura)*
>
> 54) *"Our **responsibility** from field to fork and our **good reputation** with customers and consumers are **important factors** for developing our businesses." (LM)*
>
> 55) *"One of TINE's **paramount goals** is to be **an attractive employer** by providing employees with opportunities for both **professional and personal development**." (TINE)*

Integrity discourse repeats the previously mentioned industry-specific features (Forsman-Hugg et al. 2013) as its implicit value sayings in CS texts. Corporate brand and good reputation can be seen to reflect economic responsibility. Moreover, transportation as a part of supply chain and previously presented importance of holistic approach toward supply chain management support the findings of Forsman-Hugg et al. (2013). Furthermore, Integrity discourse attaches openness and transparency

particularly to the questions of supply chain management and logistics.

Fairclough's intertextuality offers another way to understand implicit values of Integrity discourse. The quotes formed by particular chosen voices of organizations illustrate the value-sayings of Integrity discourse by aiming to articulate what is normatively right or wrong for its own sake (Gehman et al. 2013). They also illustrate power relations by explicitly strengthening the voice of chosen particular stakeholders.

> 56)*"In my opinion*, if a company is not **honest** and **transparent** in its activities, it will not be in business for long." [According to CEO Juha Gröhn] (Atria)

> 57)"UTZ cocoa costs considerably more, but we buy it because **it is the right thing for us to do**, not because consumers demand it," says Mikael Horsbøll, marketing director at Cocio which produces, markets and sells chocolate drinks. (Arla)

The quotation 56 highlights the voice of management team and structures the picture of honest and transparent company. This is clear value-saying and the CEO of the company can be seen to represents the stakeholder group of management team while saying this opinion. Furthermore, as shown in the example 57, the production of more sustainable cocoa has been apparently seen to withhold implicit value as UTZ cocoa has been seen to be worth paying more even without customer demand and this statement has been given a voice.

4.4.2 Discursive roles and identities

Integrity discourse constitutes the role of responsible actor. This role includes self-consciousness and open communication of failures that co-operatives have been faced. Responsible actor admits difficulties and failures honestly. Quotations below illustrate self-consciousness which can be also described as acknowledging the flaws in organizational culture or in particular processes or actions. Integrity discourse includes some

backsets co-operatives have undergone and still decided to communicate these mistakes openly to the public audience. By admitting the failures and showing responsible attitude, corporate identity is structured toward a role which can be trusted to be honest in the future as well. The examples 58 and 59 admit that there may arise problems and risks related to the themes of working environments, social conditions, corruption and animal welfare. The style is objective and descriptive and Integrity discourse gets closer to the Citizenship discourse as it describes the external elements.

> 58) *"Lantmännen has **suppliers in high-risk countries** with regard to working environments, social conditions and corruption." (LM)*

> 59) *"A set of animal welfare indicators **is still lacking** in other business areas due to strategic differences in meat procurement." (Atria)*

This approach can be interpreted to represent risk management approach which prepares to the potential challenges and threats on surrounding business activities. Furthermore, the examples 60 and 61 take a step further and admit openly that business operations have unsustainable affect on environment. Also the example 62 admits that serious incident has happened and Integrity discourse carries its responsibility and is willing to pay the fine which this accident caused.

> 60) *"Significant **environmental impacts of operations are caused** by the waste water load resulting from production wastage, water and energy consumption as a downside of maintaining a high level of hygiene, and waste management of used packages." (Valio)*

> 61) *"**It is very unfortunate that we are unable to guarantee** that children will have no involvement in the production of cocoa," concludes Mikael Horsbøll (Arla)*

> 62) *"**A serious incident occurred** in August 2011, with fatal consequences for one of our employees at TINE Meieriet Bergen. The Hordaland County Chief of Police closed the case in 2012 and TINE was fined NOK 1 million. TINE **has accepted the fine**." (TINE)*

Integrity discourse emphasizes honesty and information sharing. It describes also the values and ethical guidelines it will follow such as code of conducts. Silver (2005) proposes that the code of conduct for a for-profit

corporation should mention the ethical constraints that there are on the profit maximizing. Next examples answer to the question of "what we want to be" and are guiding the moral decision-making processes of Integrity discourse. Furthermore, the utilization of code of conducts as mentioned in the example 63 is in accordance with Maak's (2008) value-based view which has seen an increase of ethical instrumentalism in the field of CSR. The quotations 64-66 refer to ethical guidelines that co-operatives are following such as promise of open communication, sophisticated marketing and demand of certain level of psychological working environment.

63)*"All employees undergo training in the **Code of Conduct**." (LM)*

64)*"Should a product fault or error occur, Valio **will communicate it openly and as swiftly as possible**." (Valio)*

65)*"**No marketing shall be carried out** for products that in some connections play on the lack of knowledge, handicap or lack of ability to make a proper evaluation on the part of consumers." (Nortura)*

66)*"Danish Crown **does not accept** a poor psychological working environment...." (DC)*

The role of responsible actor is enhanced by conducting internal auditing, self-regulation, and code of conducts. Style of Integrity discourse follows often normative style and ethical guidelines are represented by using imperative style. Ethical instructions are demanded strictly to comply. Comparing to Citizenship and Business Case discourses, the style of Integrity discourse is often subjective as CS texts are describing their internal values. However, part of this internal speech is also done from neutral and descriptive approach similarly to Business discourse. Integrity discourse enhances the role of responsible actor by delegating responsibility to a particular team or even an individual employee who is responsible for particular CS actions such as presented in the examples 67 and 68.

67) *"**The group CEO is responsible** for the preparation, revision,*

implementation of, and compliance with the ethical guidelines." (Nortura)

> *68) "**The chair of the Safe Atria Quality group is Merja Leino**, who, acting jointly with the country organisations, is in charge of the strategic planning of corporate quality and responsibility issues…" (Atria)*

Integrity discourse enhances also the role of hardworking actor who pursues continuously toward better results and sustainability. This role supports as well the previous roles of active participator on Citizenship discourse and the role of developer of CS practices in Business Case discourse.

> *69)"**Hard work over time** with a purpose will yield results." (TINE)*
>
> *70)"Swedish farmers **have been working for some time** to minimize the risk of leaching and contamination." (LM)*
>
> *71)"Nortura **shall work continuously** to prevent and hinder circumstances that can affect third parties." (Nortura)*

The example 69 can be interpreted as general value-saying. Based on general assumptions Northern Europe is known to appreciate the hard work. Moreover, the quotation 70 adds the output of farmers in favor to minimizing the risk of leaching and contamination. As continuing with the same working theme, the example 71 shows that Integrity discourse also understands the influence it may have on third parties and it is willing to work continuously in order to prevent and hinder these circumstances.

4.4.3 Contextual contribution

Contextual contribution of Integrity discourse can be approached from the level of values. CDA aims to critically scrutinize what is said but also what is left in a margin. Chelli and Gendron (2013) concluded CS reports to establish some areas of visibility while leaving in the margin responsibilities which companies fail to meet. The interpretations of this study suggest that animal welfare is spoken in general level, from normative and ethical point of view, and rather by referring to development

projects or internal controlling projects than referring animals directly as a part of supply chain. In CS discourses animal welfare is often rationalized based on different programs and third-party surveillance. Processes and programs are described openly but language structures that refer animals as living creatures are avoided. However, the examples below form exception to this dominant characteristic of CS discourse. Instead the example 72 describes concretely how chickens are treated and the example 73 offers public an opportunity to visit the farm.

> 72)*"…chickens are reared **with freedom of movement** in chicken houses **with a litter of straw or wood shavings**." (LM)*

> 73)*"Ollikkala pig farm **opened its doors to public**." (Atria)*

The other critical point of view which can be approached from the aspect of Integrity discourse is the globalization and fitting it to the value base of the Integrity discourse. The example 74 combines partly Citizenship discourse into Integrity discourse as it simultaneously emphasizes its important and powerful role as part of the society and on the other hand seems powerless in front of the globalization. This interpretation is made based on the phrase of "keep jobs" which refers to outsourcing.

> 74)*"…one of Denmark's biggest companies and therefore **an important part of Danish society**. [- -]* The extent to which it will be possible for the group to **keep jobs** in Denmark **depends entirely** on the development in the Danish supply of animals for slaughter and the framework conditions in Denmark." (DC)

Previously Citizenship discourse emphasized the sophisticated role of the co-operatives and understood that with size comes responsibility. However, in the level of practice the co-operative principle of concern for community and especially local community seems to be hard to follow in the global context as the example 74 shows. Also the quotation 75 shows that the large size may cause powerless for farmers to influence developments, even though they can be representing one of the most important stakeholder groups of producer-owned co-operative. Here the intertextuality reveals that farmers may have doubts concerning to growth

(example 75).

> 75)*"Lantmännen is a good business partner, but **sometimes I think it is too large** for individual farmers to have the chance to influence developments." [According to farmers Jan and Per Fimmerstad] (LM)*

Nilsson et al. (2012) explains this phenomenon by referring to changed context of mimetic isomorphism and the increased power of other parts of value chain. This has led large cooperatives to operate internationally and adapting to the practices of investor-owned firms. The quotation 76 has opposite perspective toward growth. Farmers as owner stakeholder have used their voice and participated on building the Integrity discourse by showing the different aspects toward globalization and growth. Integrity discourse is structured partly from their subject positions.

> 76)*"**We need to grow** to ensure as good a milk price as possible. **That is what is most important**'." [According to farmer Christina Winblad]. (Arla)*

In a sense Integrity discourse offers a place for controversial opinions as well and allows different voices to be heard. This supports its objective of holistic approach as well. As a result, narrative style and personal opinions give a voice for the specific stakeholder group. Individual farmers or members of management team are giving narrow voice for the whole stakeholder group. Other option to present the voice of one particular stakeholder group could have been for example presenting some outcomes of the conducted employee surveys mentioned in CS texts. However, the description of Integrity discourse supports the notion of Johansen and Nielsen (2012) who present corporate identity as self-expression tool to present isomorphic organizational stories.

From the critical approach can be concluded that the controversial contents of CS texts can be found in the questions of animal care and welfare as well as from the incoherent views of farmers regarding to growth and internationalization. Integrity implies of being an integral whole and a sound moral principle (Maak 2008) and by offering opportunity for

dialogue this goal may be closer.

4.5. Summary of the outcomes

CDA highlights the social processes, rules, conditions, historical aspects, consequences and contexts related to social action (Pietikäinen & Mäntylä 2009). This study has described the CS discourses operating in the food industry by utilizing this multiple nature of CDA. Table 4 summarizes the main outcomes and interpretations of this study and the dominant style of each CS discourse.

	Citizenship macro	Business Case meso	Integrity micro
Description/ objects	Legitimacy, participation, cooperation	Competitive advantage, progress, comparison	Holistic approach, organizational culture, values
Roles and processes/ discursive relations	Powerful, sophisticated, active contributor to research	Compliance-driven, efficient, active developer of CS practices	Responsible and hardworking actor, open, honest
Dominant style	Neutral, objective, descriptive	Rational, objective, informative, common sense	Neutral/normative, subjective/narrative, informative/imperative

Table 4: Summary of analysis outcomes

First row answers to the first research question and defines the objectives of each CS discourse. Second row answers to the second research question by describing the identities and roles that each CS discourse is structuring. Third row summarizes the interpretations of textual style and focuses on how identities are built by emphasizing particular voices over others. As one genre may include several different text types (Pietikäinen & Mäntylä 2009) the style of the CS texts genre could be described as descriptive, informative, neutral and substance-centered. Intertextuality

reveals the strong voices but as well the excluded voices which are using a silence as their communication channel (Fairclough 2003). The most important or powerful stakeholder groups seem to be customers, farmers, employees and management team based on the intertextual elements CS texts are maintaining as a genre.

5. CONCLUSIONS

This chapter will conclude the key outcomes of this study and link them to the previous research and literature. The starting point of this research was the motivation to find alternative ways toward sustainable business practices and to study what is the role of co-operatives in their discursive environment. Previous research has shown the linkage between producer-owned co-operatives and sustainable development (ICA 2013a; European Commission 2011). Furthermore, in food production industry the discussion around food sustainability has increased and companies in Europe are facing the arising challenges and obligations of sustainability as general public pressures them to communicate openly (Forsman-Hugg et al. 2013; Walker & Brammer 2009).

The outcomes of this study offer incremental originality by answering to the need of understanding better how CSR is socially constructed in a particular context and finding different types of CSR (Halme et al. 2009; Dahlsrud 2008; Aguilera et al. 2007). This study is one interpretation of how CS discourses are linguistically structured in the CS texts of food industry. By identifying three typical CS discourses and by describing the discursive relations around them this study has offered one point of view into the wider CS discussion.

The CS texts of Nordic producer-owned co-operatives were approached from the neo-institutional perspective and assumed to be collectively affected by institutionalization processes (Greenwood & Hinings 1996). The elements of discursive institutionalism helped to understand the roles

and motives behind rational choice, historical development and changes in the normative orientations (Schmidt 2010). The previous understanding of institutional power was also important angle in this study as the size of agricultural co-operatives in Scandinavia is on average larger than the size of private companies (Copa-Cogeca 2012; Pöyhönen 2011; Bager & Michelsen 1994).

Co-operatives have been seen to have potential to offer an alternative model for the current profit-oriented economic and to possess capabilities to produce socially innovative solutions to the questions of sustainability (Kalmi 2011; Novkovic 2008). Simultaneously, traditional management theories have been seen inadequate to answer to the questions of the current issues of sustainability (Starik & Kanashiro 2013; Mayo 2011; Schmeltz 2012). Overall research related to co-operatives in the field of organizational and management theory has been in the marginal position (Köppä 2012; Jussila et al. 2008; Novkovic 2008). More specifically in the field of producer-owned co-operatives the further research is needed in order to find CSR practices characteristic particularly to co-operatives (Tuominen et al. 2008). In short, this study offered one interpretation to the CS discussion of context-specific CSR from the perspective of discursive institutionalism. Discursive institutionalism may help to build understanding of how CSR is institutionalized and with which effects (Schultz & Wehmeier 2010).

CDA and post-structural approach offered a methodological approach to describe and understand CS texts as a genre. CS texts are institutional texts which have well-defined generic structure (Fairclough 2003). The genre of CS texts consists of three different CS discourses which are defined and interpreted. Each CS discourse was found to be structured on particular objects and furthermore these objects emphasized maintaining and sustaining different roles and identities. By using language CS discourses describe the content of CS texts of food industry and frame a holistic picture of it. Each CS discourse follows the different level

motivational goals of the CS. Citizenship discourse combines the elements of stakeholder approach, Business Case discourse includes instrumental value and competitive advantage in its core while Integrity discourse is structured on the holistic and value-based frames of the organization.

CS discourses are partly intertwined and reflect similar themes, but from the different levels. Open communication, dialogue and information sharing were dominant themes across the CS discourses. However, CS discourses approached these themes from the different motivational aspect based on the macro, meso or micro level context they were located. The structure of CS discourses was approached by increasing the understanding of how different internal motivational goals and on the other hand external institutional logics and mechanism are affecting.

Conclusions of this study will be presented from the external and internal approach. Institutional mechanisms will interpret external pressures shaping the CS discourses, while motivational goals represent inner pressures affecting on the CS discourses. However, motivational goals of the CSR can be seen to represent the cognitive and mimetic pressures of institutional mechanisms. The categorization to internal and external logics is done mainly to help reader to combine theory and data. Instead of seeing internal motives as opposites for external institutional logics, this study rather emphasizes to approach these theoretical concepts as discursive entities from multiple perspectives.

5.1 External institutional mechanism

Cognitive and mimetic institutional mechanisms form the key aspect of this study as CS texts and language are understood to structure the poststruc-turalist reality. CS discourses are operating simultaneously in multiple levels and they can be seen as cognitive institutional mechanisms. However, in the same time they strengthen the coercive and instrumental institution-al mechanism by speaking of them as their linguistic content. Next this

two-sided characteristic of CS discourses is approached from the aspect of institutional mechanisms.

Citizenship discourse represents coercive and normative approach to CS communication and it can be understood to reflect the principles of normative stakeholder theory. Normative stakeholder theory understands the interests of all stakeholders to have some intrinsic value to the organization and that they should be treated as ends. (Cornelissen 2011; Garcia-Castro, Ariño & Canela 2008) The central objects of Citizenship discourse are legitimacy, dialogue and cooperation. These objects are maintained by enhancing the picture of powerful and sophisticated actor.

Citizenship discourse answers to the problem of legitimacy while facing coercive isomorphism created by laws and political influence (DiMaggio & Powell 1983). However, in the context of voluntary and non-binding context of CS (Global Reporting Initiative 2013; Sahlin-Andersson 2006; Buhmann 2006) regulative pillar of institutionalism is not binding and institutionalism can be approached as an issue of mimetic isomorphism (Scott 1995). Citizenship discourse and its objects of dialogue, cooperation and belonging to the society can be seen to affect CSR by enhancing social-harmony strategies while shareholder approach is rather maintained in the Business Case discourse (Enquist et al. 2006; Garriga & Melé 2004).

Business Case discourse is emphasized by rationalization and objectivity while favoring quantitative measures and positive approach toward development initiatives such as GRI and other certificates and standards. This follows Meyer's and Rowan's (1977) notions that environments which have institutionalized a greater number of rational myths into their context generate more formal organization and are more legitimate and successful. Business Case discourse includes competitive advantage, progress and comparison in its objects. This is done by enhancing the corporate image of compliance-driven and efficient actor. According to Scott (1995) certifications and accreditations are rather indicators of normative institu-

tionalism than regulative institutionalism. Based on the interpretation of this study it seems that CS initiatives, reporting standards, certificates, internal auditing systems, and development programs are forming the rational myths in the field of agricultural co-operatives and strengthening isomorphism.

Compliance-driven role in Business Case discourse resembles the Citizenship discourse in terms of gaining the legitimacy. Whereas Citizenship discourse referred to formal regulation, Business case discourse builds its self-image on informal regulatory authorities. These notions support the neo-institutional historical mechanism which sees routinized practices to be guided by the logic of path-dependence (Raitio 2013; Schmidt 2010). This can be explained in accordance with the global public policy networks such as GRI which are offering role models and creating patterns of behavior and as a result strengthening institutional isomorphism (Adams & Whelan 2009). Moreover, organization may response to mimetic pressure unintentionally while merely aiming to adopt their institutionalized environment (DiMaggio & Powell 1983). Based on this, CSR may be driven by preconscious acceptance of institutionalized values or practices if they are obtained the status of a social fact and organizations see it would be unthinkable to do otherwise (Oliver 1991).

Previous researches have shown that accountability and quantified targets against performance are the issues companies are required to report (Adams 2004). However, the current CS reporting has been criticized of promoting a relatively narrow vision of corporate social and environmental responsibility. Criticism has been focused on the CS reporting practices which establishing some areas while leaving in the margin aspects in which companies fail to meet their responsibilities (Chelli & Gendron 2013).

Integrity discourse follows the logic of appropriateness and gains its legitimacy by sustaining morally governed values. Furthermore, Integrity dis-

course emphasizes cognitive institutional systems by supporting orthodoxy as its logic and creating legitimacy based on cultural support (Scott 1995). Integrity discourse consists of holistic approach, organizational culture and values. These objects are surrounded by the identity of responsible, hard-working, open and honest actor.

The normative and imperative style of Integrity discourse can be approached from the institutionalization point of view. Normative pressures are cultural expectations which create professionalization (Schultz & Wehmeier 2010; Hatch & Cunliffe 2006; DiMaggio & Powell 1983). Ethical code of conducts can be seen as products of these normative pressures. European firms have traditionally engaged in implicit CSR which consists of values, norms, and rules while supporting the design of institutions. Moreover, the northern parts of Europe favor strong pluralism of moral convictions and values. (Matten & Moon 2008; Crane & Matten 2007) In Scandinavian countries the transformation toward postmodern values has developed furthest (Rohweder 2004) as the emergence of the welfare state contributed to long-term processes of intergenerational value change (Inglehart 2008). This larger cultural change of Northern European values may explain the existence of Integrity discourse as well. In organizational level, normative processes include values, norms, goals and objectives of organization (Scott 1995) which explains further the holistic approach of Integrity discourse.

5.2. Motivational goals of CS discourses

Discursive institutional pressures can be seen to reflect the building process of corporate identity assuming that corporate identity is built in terms of self-expression and is conceptualized in communication. By describing the motivational goals of CS discourse this study aims to understand the internal interests intertwined with characteristics of neo-institutional environment.

Citizenship discourse includes stakeholder interests, legitimacy and collective identity in its dominant elements. Based on Aguilera's et al. (2007) work in organizational level these elements fulfill the national and transnational level needs of social cohesion and represents relational goals. Furthermore, as Citizenship discourse includes cooperation as one of its objects it supports as well altruism and moral goals and enhances in national and transnational level collective responsibility. Citizenship discourse can be seen to follow the concept of ethical stewardship which focuses on the relationship between many stakeholders and governance their obligations aiming to maximize long-term organizational wealth creation (Caldwell et al. 2011).

Business Case discourse includes different tools, policies, certificates and other third party surveillance methods in order to enhance its objects of competitive advantage, proving progress or making comparisons to competitors. According to Aguilera et al. (2007) instrumental goals of CSR reflect in the individual level the need for control which in this context can be understood as compliance. Moreover, instrumental goals in the organizational level reflects short term interest toward shareholder value and Business Case discourse often refers to competitive advantage. In national and transnational levels, the instrumental motivation of Business Case can be found from the objects of competing and comparing oneself to other actors of particular organizational field.

Integrity discourse can be interpreted to reflect moral motivation and collective responsibility (Aguilera et al. 2007). Collective responsibility reflects for example the descriptions of holistic organizational culture and identity which are guided by code of conducts and ethical norms. Integrity discourse sustains its high principles by enhancing ethical guidelines and norms which are conducted holistically over the different operations of organization. Integrity discourse represents self-consciousness of a co-

operative and it seems to allow more controversially structured opinions as Citizenship and Business Case discourses do.

5.3. Critical reflection of the context

Regulative framework of CS and CSR is largely based on voluntarism. The critical point of view toward powerful actors within the field of CS communication is an important aspect. Moreover, as sociological and communicational theoretical frameworks do not explain how CSR is institutionalized and rarely with which effects (Schultz & Wehmeier 2010) CDA and post-structuralism offer one angle toward building richer understanding of the CS communication.

This study contributes on the research of CS communication by describing the institutionalization of CS discourses and the effect of them in the particular organizational field. The critical approach toward research problem aims to link the discursive analysis more concretely into the context-specific characteristics and participates on fulfilling the research gap by offering one interpretation of CSR practices within the field of co-operatives (Tuominen et al. 2008). Discursive research is interested in power structures, institutions and actors at the same time (Pietikäinen & Mäntynen 2009). Furthermore, one of its strength is to increase understanding of power structures around CS discussion. The outcomes of this study showed that all three CS discourses have their own channels to use this power. The motivational level of CS discourse and neo-institutional environment defines the content of CS texts.

Åkerstrøm (2003) has been concerned about the increasing participation of other than independent research institutions. These institutions are generating knowledge from their purposes which may be other than producing objective research. For example consultants and academics have been argued to use their status of experts in contributing to the

proliferation of CSR (Windell 2009). Citizenship discourse combines the roles of powerful and sophisticated actor to knowledge producer who participates on research and shares information.

Business case discourse strengthens this risk of proliferation of CSR by utilizing CS initiatives as models for internal processes and participating simultaneously on normalizing processes. The risk of common sense talk is when institution legitimate particular ways of thinking and acting and automatically excludes voices that are not using these normalized communication patterns and vocabularies (Hatch & Cunliffe 2006; Jokinen & Juhila 2004). This common sense talk may increase the risk that the largest CS initiatives may start to get positioned inside of particular CS genre, CS texts, discourses, and to be constituted as owners of them (Jäger & Maier 2009; Berger & Luckman 2005; Fairclough 2003). This could allow a private institutional actor to gain the position of regulator in the informal context of CS.

This problem of institutionalization of CS initiatives has been approached by criticizing CS initiatives. GRI and UN Global Compact operate accordance with standards based on conventions of international law and soft regulatory framework (Global Reporting Initiative 2013; Sahlin-Andersson 2006). However, they have no binding legal sanctions for those who fail to comply (Sahlin-Andersson 2006; Buhmann 2006). In this study Business case discourse attached rationalization to the institutionalization processes of CS initiatives. From the critical point of view can be asked whether this rationalization and framing the CS initiatives by international laws is creating the risk that enables the voluntary tools to relocate themselves in the position of formal law in the level of common sense - thinking?

Also a number of agencies have been shown to apply the strategy of rationalization and producing chains of reasoning by underlining the quality of their know-how and the relevance of their rating methodologies

(Chelli & Gendron 2013). Still question remains who should control the development of this voluntary nature of extensive regulatory framework of CSR and who should be the leading actors (Sahlin-Andersson 2006).

Integrity discourse shows that aspects such as quality, safety and customer satisfaction have gained the position of implicit and explicit value. However, these aspects have been stated to be as part of normal business activity and they should not be referred as values (Bichard & Cooper 2008). While business norms lack worldwide standardization and values vary between different groups of people (Wheelen & Hunger 2012) common value base for CS is challenging to structure. Integrity discourse includes a critical point of view from the stakeholder approach by allowing controversial opinions.

Co-operatives and their ownership structure have been proved to have a considerable impact on the culture and the attitudes of senior managers toward sustainability reporting (Mayo 2011; Adams & McNicholas 2007). However, growth and globalization plans of large co-operatives may face a risk of alienating farmers as their most important stakeholders. This challenge may affect as well co-operatives' social capital (Nilsson et al. 2012) and lead co-operatives to lose their inherent values which have been seen to enhance sustainable development and social economy. This question was asked already 19 years ago as the interest to follow values was seen to be fading among members (Nilsson 1994). Hakelius (1990) explained this change of attitudes toward co-operative values with increased individualistic attitude and predicted this trend to be threat to the co-operative form of organization in the long run (Cited in Nilsson 1994, 157).

5.4. Theoretical contribution

The interpretations this study has been structured seems to support the previous outcomes of CSR practices in Nordic countries. The analysis

supports the characteristics of Nordic countries such as strong state regulation, collective industrial self-regulation, and encouraging normative institutional environment, belong to industrial or employee associations and engaging in institutionalized dialogue with stakeholders (Campbell 2007). Moreover, the Gjølberg's (2009) notions of Nordic companies as generally known for being subjected to strict social and environmental regulations and having a strong commitment to the international CSR agenda were similar with the outcomes of this study.

Nordic companies possess opportunity to success in CSR in terms of business case and based on their capabilities of being recognized as trustworthy business partner (Gjølberg 2009; Strand 2008). However, the outcomes indicate that institutionalization logics are building the legitimacy by utilizing different controlling and auditing systems rather than developing CSR as innovative competitive advantage. CS discourses seem to be emphasized to obey either regulative norms or actively structuring the non-binding and voluntary international laws.

To conclude, legitimacy and information sharing seems to be in a dominant position. This was noticed in analysis process while finding rationalization and common sense institutionalization processes related to CS initiatives. Even though social obligation may seem an appropriate political argument for CSR initiatives in social welfare states, surprisingly the argument has not been implemented into the corporate strategies. Europe seems to favor compliance-driven and business case approach (Morsing et al. 2007).

5.5 Managerial contribution

The local and industry-specific example of discursive practices within the field of CS communication offers the managerial contribution of this study. The outcomes of this study may help particularly co-operatives operating in the food industry but as well other companies that belong to the neo-

institutional network of the food industry.

Varying definitions of co-operatives all indicate that co-operatives are built on the existence of social capital. Social capital of co-operatives has traditionally been consisted of networked resources that have an economic impact (Nilsson et al. 2012). However, as described previously large cooperatives operating internationally are adapting to the practices of investor-owned firms (Ibid) and are in a danger to lose this inherent competitive advantage they may possess in terms of social capital. In the field of CS and CSR social capital may offer an opportunity for co-operatives to utilize their inherent strengths of CS and make "social obligation" to work as an appropriate political argument for CSR in welfare states as Morsing et al. (2007, 87-88) have noticed. This aspect may be interesting aspect particularly within development of communication and marketing strategies.

As general public pressures organizations to communicate and prove that their actions are responsible and furthermore that responsibility is real (Forsman-Hugg et al. 2013) co-operatives could obtain this trustworthy position by building their CS communication on their principles. Moreover, Europe is leading in developing and implementing food traceability (Bosona & Gebresenbet 2013) which positions Nordic co-operatives in a position with opportunities in terms of global competition and sustainability as well.

Establishing of CSR practices that support co-operative characteristics are required (Tuominen et al. 2008). Producer-owned co-operatives are owned by producers who are located in the beginning of value chain. Often in agriculture and dairy co-operatives are in fact traditional family businesses (Goel 2012). This combines more tightly the questions of value creation, decision-making and ownership of the producer-owned co-operatives to the starting point of value chain. Compared to limited companies the power of ownership locates in the other side of the value

chain which may offer co-operatives possibilities to combine sustainability into their operatives and gain competitive advantage compared to limited companies.

The critical notions of this study aim to point out as well the negative sides of institutionalized practices. CDA aims to critically scrutinize what is said and what is left in a margin. In terms of developing the CS communication, the silent voice of animals suggests that animal welfare is spoken rather from normative and ethical point of view than referred directly animals as a part of supply chain processes. On the one hand, the social elements of CSR such as the well-being and health of both humans and animals are demanded (Forsman-Hugg et al. 2013), but on the other hand the silence of animal voice illustrates the gap between values dividing "what is said" from the "what is done".

Concern for community has been suggested to form a core of co-operative identity as members of co-operatives have had in history often an inherent need for enhance sustainable development (Mayo 2011). Furthermore, one or more sustainability cultures have been forecasting to begin to develop, with more values, attitudes, perceptions, decisions and actions (Starik & Kanashiro 2013). Based on the outcomes of this study, co-operatives may possess basis for creating this new sustainability culture. Especially, social responsibility in the food industry and concern for community could offer valuable development areas for the future managerial problem-solution in order to find more sustainable business models.

5.6. Future research

This study offers a narrow picture of CS communications in the field of co-operatives and food industry. More research is needed in order to form a picture of larger CS communication practices. Furthermore, comparisons between the largest co-operatives and the largest limited companies

operating in the food industry could reveal whether co-operatives in the food industry are forming their CS practices and CS communication solely based on institutional mechanisms within particular organization field or do they possess some inherent heritage in their organizational identity that could even start a new sustainability culture referred by Starik and Kanashiro (2013).

The critics have been presented that large cooperatives operating internationally are adapting to the practices of investor-owned firms (Nilsson et al. 2012). This can be explained by conducting more research which compares CS practices between organizational forms. Furthermore, more focused research conducted for smaller worker-owned co-operatives which are closer to their starting point and perhaps closer to co-operative principles as well. Perhaps the sustainability culture could start its development from the smaller actors.

CS communication toward different stakeholders may differ based on communication channel. This study focused on merely written CS texts which are channeled and form only one interpretation of CS discourses. As a suggestion for the future research, websites and corporate blogs as a source of active CS communication are increasing and organizations are utilizing different CS communication channels in new ways. Integrated solutions in web pages are more dynamic than traditional CS reports. Varying channels make also the focusing on a specific stakeholder group easier.

CS texts and CS practices are institutionalized as part of language usage and it is possible that CS discourses and their roles may illustrate and reflect differently in different communication channels. This kind of future research could be conducted from the social constructionist perspective in order to understand the production of CS discourses from the aspect of active agency and as well from the aspect of reader as an active participant of language production.

This study has its limitations and the research outcomes relies strongly on the researcher's choices and pre-assumptions. This study offers one aspect and logic to define CS discourses in the field of food industry and some topics which may be used as a starting point for a more narrowed and specific research. CS is a large field of research and by studying context specific key areas of CSR it is possible to produce more in-depth interpretations and increase understanding.

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APPENDIX 1: Key figures of co-operatives

	Turnover/2012	Employees	Ownership
Danish Crown	EUR 7,6 billion	23,500	A limited company, owned by the cooperative Leverandørselskabet Danish Crown AmbA' (Danish Crown 2013)
Arla	DKK 63,114 billion	118,112	Owned by dairy farmers (Arla 2013)
Lantmännen	SEK 36.5 billion	8,600	Owned by Swedish Farmers (Lantmännen 2013b)
TINE SA	NOK 19.8 billion	5,675	Owned by dairy farmers (TINE 2013)
Nortura	NOK 19,2 billion	5,500	Owned by Norwegian farmers (Nortura 2013)
Valio	EUR 2 000 million	4600	Owned by Finnish milk producers (Valio 2013)
Atria	EUR 1,343.6 million	4,898	A limited company, Cooperatives Itikka CO-operative Group and Lihakunta aim to keep their ownership over 50% of shares (Atria 2013a; Atria 2013b)

APPENDIX 2: The corpus of data

	Analyzed data - core and additional	
Danish Crown	UN Global Compact Progress Report 2011-2012 (34) Annual report 2011-2012 (72) *Additional: Climate Change Strategy of Danish Crown (6)*	UN Global Compact
Arla Foods	Arla Food's Corporate Social Responsibility Report 2012 (48) Annual report 2012 (118)	UN Global Compact
Lantmännen	Annual Report including Sustainability Report 2012 (148) *Additional: Lantmännen Annual Review 2012 (40)* *Additional: Sustainability-related Indicators Appendix (25)* *Additional: Lantmännen's Code of Conduct 15.7.2008 (7)* *Additional: Code of Conduct Suppliers 9.7.2008 (1)*	GRI
TINE SA	Annual report 2012 (56)	GRI
Nortura	Annual report 2012 (8) Ethics Nortura (version 2 7.000/2008) (24)	
Valio	Responsibility Report 2012 (Integrated: 13 pages, Arial 11, spacing 1,0) Board of Directors' Report and Financial Statements 2012 (36)	
Atria	Atria Corporate Responsibility Report 2012 (56) Annual Report 2012 (139) *Additional: Code of conduct 2010 (12)*	GRI