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Impact of Communication of CSR Initiatives on Employee Commitment in
Professional Service Firms:

A Case Study of the Big Four in Sweden

by

Sofia Kekkonen, Johanna Koch & Nadia Staude

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Supervisor: Wenjun Wen
Examiner: Devrim Göktepe-Hultén

Abstract

Researches of the previous years have primarily focused on the impact of corporate social responsibility (CSR) and the communication thereof, yet there has been relatively few studies investigating the impact on internal stakeholders, namely employees. The organizational commitment of employees is influenced by different factors and it is important to investigate to determine the degree to which CSR can contribute to the affective organizational commitment of employees. Researchers that dedicated their studies to incorporating employees in their studies of CSR have been mainly focused on the manufacturing instead of the service industry, which creates a noteworthy gap in the literature. Considering the research gap, this thesis aims at investigating the potential impact CSR initiatives have on organizational commitment of employees in the professional service sector in the context of Sweden. A qualitative research design including 11 interviews with representatives of the Big Four accounting firms was adopted in order to thoroughly analyze the assumed positive relationship. The findings show that CSR initiatives do indeed contribute to the organizational commitment of employees and highlights the importance of efficient CSR communication towards internal stakeholders.

Keywords: corporate social responsibility, employee commitment, affective organizational commitment, CSR communication, professional service industry, employee engagement, employee motivation

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1. Introduction

1.1 Background

In today's climate, the existing ethical focus has almost completely reduced the likelihood of finding companies refraining from addressing their areas of responsibility, which can be seen through what one can call a global movement in the acceleration of communication on the companies' social and environmental investments (Perrini, 2007). The concept of Corporate Social Responsibility, further referred to as CSR, has become one of the most discussed concepts in the past several decades, where recent research considers CSR as a highly promising organizational investment, also seen in the ongoing transformation of corporate objectives shifting towards rather sustainable actions and away from solely shareholder value maximization (Zhou, Lou & Tang, 2018). Evermore CSR is being thoroughly considered and implemented into business practices, with it being argued to act as one of today's critical causes for company success (Zhou, Lou & Tang, 2018). Among other prospects, part of such company success involves capturing CSR as a helping hand in establishing and building relationships with the company stakeholders, where by example prevailing employee relationships allow organizations to obtain valuable human capital in being able to continuously gain access to and retain a competent workforce (Zhou, Lou & Tang, 2018).

CSR indicating the expectation of organizations to take socially responsible measures regarding company stakeholders who are ultimately affected by their actions, essentially requires companies to address their CSR initiatives simultaneously to multiple internal and external stakeholder groups (Perrini, 2007). Meanwhile, the concept of CSR in nature is indistinct and is interpreted in various ways not only among different stakeholders but also organizations, and furthermore within them (Perrini, 2007). Thus it is not uncommon for an organization to vary in its implementation of CSR by example across its countries of operations and its stakeholder groups (Perrini, 2007). It is to note, that such varying implementation of CSR also varies in accordance with the existing pressure to act in a responsible manner, mostly falling on the shoulders of the rather sizable, multinational firms (Perrini, 2007). Such larger organizations operating internationally are considered having greater power alongside with greater responsibility in creating an impact on the markets they operate in (Perrini, 2007).

Although CSR is often attributable to manufacturing firms, potentially due to the incline towards social and environmental degradation within the industry, it is important to note that the implementation of CSR and its communication may have an even larger impact on organizational performance in service organizations (Casado-Díaz, Nicolau-Gonzálbez, Ruiz-Moreno & Sellers-Rubio, 2014). Due to the global dominance of the manufacturing industry, research has only recently begun to scrutinize the rise of the service industry and their accountability for the growing share of the GDP of most developed countries (Zhou, Wang & Zhao, 2020). In comparison, service organizations are distinguishable from the manufacturing

industry in their exhibit of contrasting characteristics such as perishability, intangibility and a higher degree of co-production with the client (Fitzsimmons & Fitzsimmons, 2000). Such industry characteristics essentially place greater importance on stakeholder perception and opinion of firm reliability and honesty, and have thus created reasoning for service firms to engage in CSR initiatives and their communication to a greater extent compared to the manufacturing industry (Casado-Díaz et al. 2014).

One industry exhibiting all three of the previously discussed aspects of perishability and intangibility of service, and co-production with clients to a great extent is the professional service industry. Professional service firms being knowledge intensive and driven organizations, the service provided by such organizations to business clients entails interactive problem solving, covering all aspects of the process of problem recognition to its mitigation and result control (Løwendahl, 2005). The knowledge oriented nature of such services greatly relies on the professionalism and competency of the professional service providers, indicating employee and human capital as some of the most critical assets of these organizations (Massaro, Bagnoli & Dal Mas, 2020). Therefore, sustaining employee relationships is without a question of crucial importance in organizational performance of these companies. According to Casado-Díaz et al. (2014), CSR initiatives play an important role in affecting stakeholders in the professional service industry but the extent has yet to be analyzed. Previous research has to a large extent been dedicated to scrutinizing the effect of CSR in the business world, also touching upon the effect of CSR on organizational commitment of employees (Farooq, Payaud, Merunka & Valette-Florence, 2014) and proving there to be a significant positive relationship between the two factors, yet those have been primarily focused on the manufacturing industry (Sen, Bhattacharya & Korschun, 2006).

Previous academic literature in the field of CSR meagerly touches upon and almost neglects professional service firms and its relationship with organizational commitment of employees at the organizations within this industry. Taking into consideration that service organizations, such as professional service firms, need to remain rather proactive in their operations, their degree of similarity, service and social and environmental initiatives amongst each other expectedly lead CSR activities to generate greater benefits for organizations in such industry (Casado-Díaz et al., 2014). Most notable, significantly influential and highly representative multinational professional service firms in the market are EY, PwC, Deloitte and KPMG, otherwise known as the Big Four, all similar in their services and corporate responsibility lead initiatives (Ramirez, 2012). Considering the importance of a competent and committed workforce in professional service firms and its assumably significant contribution to the influential market position of the Big Four, it is of great interest and value to scrutinize the drivers of organizational commitment of employees in the professional service industry and whether the communication of CSR is one of these apparent drivers, as has been previously evidenced in the manufacturing industry.

1.1.1 Corporate Social Responsibility

In the past decades, CSR has been an upcoming concept with many different aspects and various academic definitions. CSR refers to the actions and policies undertaken by companies in order to perform business practices that positively influence society in its entirety (Du, Bhattacharya and Sen, 2010). A more thorough definition provided by Turker (2009) explains CSR as “corporate behaviors that aim to affect stakeholders positively that goes beyond mere economic benefits”. The evolving socio-economic factors have required organizations to increasingly take responsibility and hold themselves accountable for their role in society, making CSR to develop from an ideology to a reality (Lindgreen & Swaen, 2010). The different existing ways of communicating CSR initiatives such as annual reporting or internally recognized frameworks, are important means of engaging the various stakeholders (Lindgreen & Swaen, 2010) and enhancing their company directed attitudes (Du, Bhattacharya & Sen, 2010).

The definition of CSR referred to in this thesis is based upon the pyramid of CSR developed by Carroll (1991), which is a widely accepted theory explaining the emergence and constructing elements of CSR. According to Carroll (1991), all organizational responsibilities originate from the economic responsibility of the firm of producing goods and services in consideration of the needs of consumers consistent with maximizing profitability. Building upon the economic responsibility, performing in compliance with regulations of the government and law is also constituted as part of organizational fulfillment of fair operations (Carroll, 1991). Furthermore, CSR entails ethical responsibility practices, entailing standards and expectations that consider the values and norms of both internal and external stakeholders, regardless of whether these standards are required by law. However, stakeholder values and norms are of evolving and changing nature, thus the implementation of ethical responsibility accordingly is often not an easy task for organizations (Carroll, 1991). Lastly, the philanthropic responsibility of organizations is discretionary to the organization in taking part in as it is not bound to any moral obligations, wherein such responsibility entails engagement in contributing both financial and non-financial resources into advocating human welfare (Carroll, 1991).

1.1.2 Organizational Commitment

Similar to the definition of CSR, the definition of organizational commitment varies across scholars of the previous decades and the research about organizational commitment has not been saturated yet (Meyer & Allen, 1997). This research will use the definitions provided by Mowday, Steers and Porters (1979) which defines commitment as “the relative strength of individual’s identification with and involvement in a particular organization” (p.226) and the definition of Meyer and Allen (1991) which defines “commitment as a psychological state that a) characterizes the employees relationship with the organization and b) has implications for the decision to continue membership in the organization” (p.67). Organizational commitment generally refers to the willingness of an employee to stay with an organization through the ups and downs of the business cycle, shows dedication for their work, protects the company assets

and displays a high degree of identification with the organization (Meyer & Allen, 1997). In an ever so fast paced, globalized business world and the resulting change in employee-organization relationships, the rapid increase in employer turnover decisions have become noticeable which one could argue makes organizational commitment more important than ever (Meyer & Allen, 1997). Research conducted by Kim, Song and Lee (2016) supports the argument that CSR can lead to higher organizational identification and thus also to a higher degree of organizational commitment. Considering the fact that employees are one of the most crucial stakeholder groups in any business it is advisable to further analyze how the commitment of employees is influenced by CSR and employees affection towards the company's initiatives (Brammer, Millington & Rayton, 2007).

1.1.3 The Big Four

As previously mentioned, due to the Big Four being a great representative of the professional service industry (Ramirez, 2012), it has been chosen to make it the focus of this study and will be introduced in the following. The Big Four consist of the four companies Deloitte, PwC, EY and KPMG which are labeled as professional service firms (Shore & Wright, 2018). They provide global services such as audit & assurance, tax, legal, risk and financial advisory and consulting services (Shore & Wright, 2018). The Big Four have American and British origins and were originally accounting firms but later on developed to Professional Service Firms (Ramirez, 2012). Originally, the Big Four started out as a few small firms which eventually developed into what we today refer to as the Big Four. During the 1970's, a new form of globalization emerged in which organizations further expanded through mergers and acquisitions with the aim of becoming larger multinational companies (Shore & Wright, 2018). During this time period, in order to successfully expand their business operations, corporations turned to their accountants for expertise beyond the field of accounting (Shore & Wright, 2018). Due to this increased demand for business expertise, accounting firms began transforming into a new role as management consultants (Shore & Wright, 2018). The accounting firms themselves were simultaneously expanding worldwide through mergers and acquisitions and at this stage the so-called Big Eight had been established (Shore & Wright, 2018). The Big Eight consisted of the companies Arthur & Andersen, Arthur Young, Coopers & Lybrand, Deloitte Haskins and Sells, Ernst & Whinney, Peat Marwick Mitchell, Price Waterhouse, and Touche Ross (Shore & Wright, 2018). The Big Eight continued to follow the wave of mergers and take-overs which eventually resulted in the Big Five, until Arthur & Andersen was dropped due to a scandal which resulted in the Big Four (Shore & Wright, 2018). The Big Four now consisted of Deloitte, Ernst & Young (EY), Klynveld Peat Marwick Goerdeler (KPMG) and PricewaterhouseCoopers (PwC) (Shore & Wright, 2018). During this time period onwards, the Big Four managed to not only become the leaders on the auditing market, but also became leaders on the market for professional services in general (Ramirez, 2012). According to Ramirez (2012), the Big Four occupy a quasi-oligopolistic position on the market for services as a result of expanding globally and working with the largest listed companies. In addition to their multinational business model,

Ramirez (2012) argues that their position on the market has been further strengthened by international standardization. Accounting and auditing services are standardized practices which ensure that the information has been prepared in accordance with accounting standards and that the information is trustworthy (Ramirez, 2012). International standardization of practices requires a lot of knowledge and expertise in the area which the Big Four have successfully managed to acquire. Ramirez (2012) argues that the strong market position obtained by the Big Four is partly due to supplying expertise to the standard setting bodies, in addition to providing services to the largest publicly listed companies in the world. The Big Four developed into the leading companies on the professional services market and they perform audits on the majority of public and private companies throughout the world. They are currently the four biggest accounting companies in terms of revenue and employees (Ramirez, 2012). The Big Four were deemed appropriate for the research objective of this thesis considering that they are highly representative of the professional service market in terms of both quality and scope.

The Big Four global professional service firms, Deloitte, PwC, EY and KPMG, will be further introduced individually. Deloitte Touche Tohmatsu Limited, commonly referred to as Deloitte, is a multinational professional services network providing audit & assurance, tax, legal, risk and financial advisory and consulting services (Fincham & Clark, 2002). Deloitte has approximately 345,374 employed professionals and operates in around 150 countries and territories (Deloitte Global Impact Report, 2021). With around 175 years of experience, Deloitte has managed to grow in terms of both scale and capabilities and has become one of the leading organizations in the industry (Deloitte Global Impact Report, 2020). Deloitte Sweden operates as a part of the Nordic Geography of Deloitte NSE and has multiple offices located around Sweden, including e.g. Stockholm (Deloitte AB Transparency Report, 2021). Secondly, PricewaterhouseCoopers (PwC) was established in 1998 and has offices in 156 countries and more than 295,000 people employed currently (PwC Global Annual Review, 2021). PwC Sweden is the leading audit and consulting company with approximately 3,000 employees in 33 offices around the country (PwC Transparency Report, 2019/2020). They have about 35,000 clients and they work with large international companies to small companies in addition to all types of organizations and activities in the public sector (PwC Transparency Report, 2019/2020). The third company within the Big Four is Ernst and Young (EY) which has more than 300,000 people employed and offices located in over 150 different countries (EY Value Realized: Reporting progress on global impact, 2021). In Sweden, Ernst & Young AB is a limited company organized in Stockholm and is a member firm of Ernst & Young Global Limited (EY Sweden Transparency Report, 2021). EY Sweden has 45 offices located across the country and more than 2 500 employees currently (EY Sweden Transparency Report, 2021). The fourth company composing the Big Four is Klynveld Peat Marwick Goerdeler (KPMG) and operates in 145 countries and territories, and in 2021, collectively employed more than 230,000 people (KPMG Our Impact Plan, 2022).

Together, these four companies compose the group the "Big Four " and are highly representative professional service firms (Ramirez, 2012).

1.2 Problematization

As previously established, the knowledge oriented nature of the intangible services of professional service firms significantly rely on the quality of the human capital and expertise of its employees (Massaro, Bagnoli & Dal Mas, 2020). The concept of CSR plays a significant role in the stakeholder relationships of professional service firms, yet CSR in these organizations has primarily been investigated from the perspective of external stakeholders only and it was not for the last few years that also the internal stakeholders were considered (Duff, 2016). Proving the existing relationship between CSR and employee commitment of employees in the manufacturing industry, it is of peculiar interest as to why such relationship has not been addressed in the service industry, specifically in professional service firms. Previously, the concept of CSR has been investigated in professional service firms primarily through a quantitative content analysis approach and there seems to be a lack of qualitative triangulation (Duff, 2016). Due to the importance of CSR in the professional service industry and the lack of research upon its effects on internal stakeholders, the authors of this thesis identified a gap in research which is of value to explore further.

Aligned with the purpose of this study, the research focus has been primarily on the affective commitment in professional service firms due to it displaying the highest impact on absenteeism, employee turnover, employee satisfaction and organizational citizenship behavior (Becker, 2009) and demonstrating a better applicability in recent research regarding the effect of internal CSR (Low, Ong & Tan, 2017).

1.3 Research Aim and Research Question

The aim of this thesis is to examine and scrutinize the effect of CSR communication on employee commitment in professional service firms, primarily in Sweden. The focus will be on understanding how effectively CSR initiatives are communicated to the employees of the Big Four and how these initiatives can impact employee commitment and potentially employee motivation and engagement. CSR and the effect of its communication in professional service firms is not yet saturated and still requires further research to properly scrutinize its effect on employees, which is particularly important due to employees being one of the most valuable assets in a service firm (Ramirez, 2012). It was deemed appropriate for the research to focus on the previously introduced Big Four due to them being highly representative for the professional service industry (Ramirez, 2012). Therefore it will be focussed on understanding how effectively CSR initiatives are communicated to the internal stakeholders, more specifically, employees and how these initiatives can then potentially impact affective organizational commitment.

A research question was formulated in accordance with the research aim and is stated as follows:

How does CSR communication affect employee commitment in professional service firms?

By answering this research question, this thesis will contribute to the greater research on employee management and international business.

1.4 Delimitations

Having the objective in generating a perspicuous analysis, the decision was made to delimit the scope of this thesis. The research scope of this study does not cover other professional service firms in addition to the Big Four companies, which was critically assessed by the authors when deciding to focus the research on this group of companies. Due to the Big Four being a highly representative group on the professional service market in terms of both scope and quality (Ramirez, 2012), it was deemed most appropriate for the research objective of the thesis to scrutinize the impact of CSR communication on employee commitment in a specific entity within the professional service industry. In addition, to narrow down the research scope and ensure the attainability of the data, geographical boundaries were set out. The boundaries were set to one geographical region, namely Sweden, where the authors are currently located and where the primary data was chosen to be collected from. Thus, the scope of this thesis will be primarily on the Big Four firms in Sweden.

1.5 Outline

This thesis is segmented into six separate chapters, each covering a set of different objectives. The introductory chapter, as can be seen above, presents the thesis subject by introducing the background, problematization, research aim and research question, also touching upon the delimitations of the research. The following chapter encloses the literature review and the theoretical framework in purpose of scrutinizing the contributing elements of this thesis. In the third chapter, the methodology and the motivation for the chosen research strategy and data collection are discussed. Chapter four consists of an in-depth presentation of the collected empirical findings, followed by a thorough discussion of these findings in chapter five. Lastly, in the sixth and final chapter, conclusions and implications are derived from the summarized findings, also leading to suggestions for further research.

2. Literature Review and Theoretical Framework

The following chapter will focus on the theoretical frame of reference which will be segmented into two main sections, being literature review and theoretical framework. First, the literature review focuses on the background of CSR communication and sheds light on the underlying reasons for firms' voluntary choice of doing so. Finally, the previous literature will also give importance to narrowing down the relationship between CSR and organizational commitment of employees. High importance will be placed to throw light on the topic of how CSR and the communication thereof as well as employee motivation and engagement can impact and shape organizational commitment in professional service firms. Conclusively, this chapter ends with the theoretical framework applied in this research, which covers and elucidates organizational commitment of employees which will be further applied in the discussion chapter of this thesis.

2.1 Previous Literature

2.1.1 CSR Communication

CSR being a practice of managing mutual expectations of the organization and its stakeholders, its reporting becomes of strategic purpose (Ellerup, Nielsen & Thomsen, 2007). In order for an organization to be able to succeed in the market, corporate responsibility reporting essentially becomes a communication tool which enables the organization to be fairly evaluated in their contributions to greater good (Ellerup, Nielsen & Thomsen, 2007). According to Hedberg and von Malmborg (2003), the objective of CSR initiatives and essentially its reporting is to serve as the way of achieving organizational legitimacy. Regardless of how sustainably detrimental industries organizations operate in, the aim in publishing corporate responsibility reports is to demonstrate the level of responsibility they are willing to take on, further argued to be a way of looking out for the organization's brand image (Hedberg & von Malmborg, 2003). According to Du, Bhattacharya & Sen (2010), company controlled CSR communication, namely corporate responsibility reports, often result in the trade-off between their control and credibility, where there is always an expected degree of stakeholder skepticism towards the organization. Having established that, corporate responsibility reporting ultimately allows for selective information content essentially in the strategic purpose of to at least some extent benefiting the company, as any other company activity is aimed at contributing (Hedberg & von Malmborg, 2003). Therefore, understanding the needs and responsiveness of company stakeholders towards the provided information regarding CSR initiatives is crucial in reaping benefits from taking part in such investments (Du, Bhattacharya & Sen, 2010).

The development of a CSR communication strategy involves efforts in searching for appropriate and suitable communication channels, notably most often through the use of official company reports, specifically annual corporate responsibility reports or for instance through the disclosure of CSR related content as part of the information within the corporate website (Du, Bhattacharya & Sen, 2010). The communication of an organization's social and environmental investments

through means of a single report where the contained information is to address several company stakeholders' information needs and interests is of strategic importance to the organization (Du, Bhattacharya & Sen, 2010). Having that as an objective, organizations have no option than to adjust their corporate responsibility reporting to the different needs of their stakeholders (Du, Bhattacharya & Sen, 2010), yet still often remain criticized for only addressing a specific audience by lacking to provide information that meets the needs of all stakeholders (Tschopp & Huefner, 2015).

The implementation of CSR being a recent development in business practices, the standards and guidelines regarding the reporting of the notion are yet to be fully standardized (Fortanier, Kolk & Pinkse, 2011). The pressure of diversifying the goals of a firm away from solely profit maximization has resulted in countless differences amongst corporate responsibility reports mainly in their approach, scope and accountability (Fortanier, Kolk & Pinkse, 2011). Having such varying disclosed and presented information often raising issues regarding the extent of reliability of these reports, has created a pathway to the creation of some several aiding guidelines (Fortanier, Kolk & Pinkse, 2011). Yet, as implementation of CSR and its reporting remain voluntary, there is an indication of the potential limitation of the effectiveness of such guidelines (Ellerup, Nielsen & Thomsen, 2007).

Further, other company controlled CSR communication channels include informal networks, such as word-of-mouth of stakeholders (Du, Bhattacharya & Sen, 2010). Specifically employees as stakeholders are typically considered a credible source of company information and have a broad outreach to other both internal and external stakeholder groups, thus organizations are to especially consider their internal CSR communication strategies in incentivising positive employee perceptions and commitment to the organization (Du, Bhattacharya & Sen, 2010). According to Duthler and Dhanesh (2018), internal communication helps organizations to generate positive, company directed employee behavior and thus essentially positive word-of-mouth, as internal communication increases the understanding and identification of employees with corporate goals but also allows for employees to be given opportunities for action and say in such matters.

2.1.2 Reasonings Behind CSR Communication

In order to scrutinize the effectiveness of CSR communication and its effect on employees it is advisable to clarify as to why companies voluntarily disclose information about CSR and engage in CSR initiatives. There are four theories that can explain why companies voluntarily disclose CSR information in their reporting: stakeholder theory, institutional theory, legitimacy theory and positive accounting theory (Deegan & Unerman, 2011). The latter will be excluded from further discussion due to the theory being merely linked to disclosure in financial statements. According to Deegan and Unerman (2011) a company's reporting activities are driven by the company's responsibility towards its stakeholders, therefore stakeholder-, institutional- and

legitimacy theory will be further scrutinized regarding the importance of CSR disclosure to its stakeholders.

The expression stakeholder first appeared 1963 at the Stanford Research Institute and has found further development especially under Freeman during the 1980's (Parmar, Freeman, Harrison, Wicks, Purnell & De Colle, 2010). Stakeholder can be defined as "any group or individual who can affect or is affected by the achievement of the firm's objectives" (Freeman, 1984, p. 49). Stakeholder theory is based on the understanding that various groups are involved in a firm's operations and business activities and how the relationship and interaction between said groups creates value (Freeman, 1984). It is therefore important for the executives of a company to engage in fiduciary relationships between various stakeholders as well as prevent the collision of stakeholder interests (Freeman, 2002). The stakes held by shareholders of a company vary across industries and companies yet the management of stakeholder interests, namely to increase sales and profitability, is equally important (Freeman, 2002). Research around the stakeholder theory even suggests that there is a positive correlation between the corporate social performance of a company and its financial performance (Orlitzky, Schmidt & Rynes, 2003). Conversely, legitimacy theory is based on finding and explaining the adequate interaction between a company and society (Yusri & Amran, 2012) and the existence of a social contract between organizations and the social environment in which it operates (Deegan, Rankin & Tobin, 2002). According to Burlea and Popa (2013) an organization needs "to justify its existence through legitimate economical and social actions that do not jeopardize the existence of the society in which it carries on, nor the environment" (p.1579). Companies thus strive to act in a way that society will perceive its operations as legitimate (Deegan & Unerman, 2011).

On the contrary, institutional theory views organizations as operating within a social framework of norms, values, and taken-for-granted assumptions about what constitutes appropriate or acceptable economic behavior" (Carpenter & Feroz, 2001, p.565). The theory encourages a company to engage in a minimum of activities that it seems necessary in order to be considered legitimate, therefore CSR reporting is mainly viewed as an institutional necessity (Fernando & Lawrence, 2014). So according to Fernando and Lawrence (2014), companies and their employees are mainly motivated to engage in CSR initiatives and in an economically responsible behavior to imitate other companies in the same industry so as to be seen as engaging in socially acceptable behavior. Although institutional theory can help understand voluntary CSR disclosure it has not been covered by many CSR researches in the past decades (Gray, Owen & Adams, 2009).

It can be seen that many theories can explain why companies engage in voluntary CSR communication and it will be interesting to investigate how employees feel towards the motivation of their respective company to disclose CSR.

2.1.3 Relationship Between CSR and Employee Commitment

Despite the large amount of research on CSR and its many different aspects, there is limited research on CSR and its relationship to internal stakeholders such as employees. Farooq et al. (2014) assumes that CSR activities have a positive effect on employee commitment and trust, as well as on the organizational identification of employees with the company. Many researches have been conducted to scrutinize the effect of CSR on external stakeholder groups such as investors, customers, suppliers and the government, yet the internal stakeholder perspective of employees has been neglected (Ali, Rehman, Yousaf, Ali & Zia, 2010). Among the researches conducted on said area, there seems to be the shared opinion that CSR can be utilized to strengthen the bond between a firm and its internal stakeholder as well as increase employee motivation, commitment and performance, minimize conflicts amongst the stakeholder and ensure maximum loyalty to the organization (Ali et al. 2010). The development of CSR practices such as ethical and safe working conditions, education opportunities and self-fulfillment indicates a shift in CSR from solely being aimed at shareholders to including internal stakeholders as well (Low, Ong & Tan, 2017). The emerging focus on the relationship between internal stakeholders and CSR can be particularly identified in the fields of organizational behavior and human resource management (Low, Ong & Tan, 2017).

Authors such as Brammer, Millington and Rayton (2007), further scrutinizes the linkage between organizational commitment and employee perception of CSR by incorporating a distinction between 'internal CSR', which covers all areas of CSR concerning the internal operations of a company and 'external CSR', which refers primarily to the external reputation and company image to the public and external stakeholders. Multiple studies of recent years have confirmed that internal CSR can indeed positively contribute to employees' organizational commitment to a firm (Zhou, Lou & Tang, 2018). For instance, Joyner, Payne and Raiborn (2002) conducted a research and their findings showed that there is a positive correlation between the commitment of employees and the perception of internal CSR initiatives being adequate, whereas amongst the employees who perceived their firm's internal CSR initiatives to be insufficient a lower degree of organizational commitment was exhibited.

Internal CSR initiatives aims its attention to the working environment of employees and refers to the initiatives that organizations take in order to meet the expectations of their employees (Low, Ong & Tan, 2017). It includes many different aspects such as health and well-being, job satisfaction and equality of opportunities in the workplace (Low, Ong & Tan, 2017). Internal CSR activities are closely linked to the physical and psychological working conditions at the workplace, which is thus impacting employees on a daily basis (Turker, 2009). According to Turker (2009), a firm's CSR activities towards employees must ensure the well-being of its employees and cover inter alia equal opportunities, safety at the workplace, organizational justice and job security. Favorable working conditions, equal opportunities and encouragement of employee engagement is proven to be also linked to employee loyalty and employer

attractiveness (Low, Ong & Tan, 2017). The findings of Ali et al. (2010) depict that by engaging in CSR activities related to e.g. social community, employee welfare, sustainability and environment, companies can increase not only employee commitment but also organizational performance. Ali et al (2010) scrutinized the correlation between employees' organizational commitment, CSR and organizational performance. The three factors appear to be very closely connected since the data showed a strong positive relationship between CSR and commitment, CSR and performance and organizational commitment and performance (Ali et al. 2010).

2.1.4 The effect of CSR on Employee Commitment in Professional Service Firms

Authors such as Low, Ong and Tan (2017) examined the role of CSR initiatives in relation to internal stakeholders in the professional service industry. Low and Ong (2015) scrutinized whether internal CSR activities can have an effect on employees, particularly on employee turnover which is generally quite high in the professional service industry due to the high expectations and pressure on employees to deliver highly qualitative services. It has been detected that internal CSR in professional service firms might not only have a significant impact on employee turnover but is also impacting sustainable growth of the company (Low, Ong & Tan, 2017). Previous literature suggests that CSR practices are able to not only retain employees but also attract them due to different factors (Low, Ong & Tan, 2017). It was found that internal CSR has an impact on the perceived trustworthiness of the company, its reputation and its capability to attract graduate talent (Turker, 2009). It is thus interesting to further investigate whether CSR activities can help increase employee engagement and the attractiveness for newly onboarded in the professional service industry whilst decreasing employee turnover.

Particularly the effect of organizational commitment and job satisfaction of employees in professional service firms is a commonly researched topic, yet the impact internal CSR might contribute to it is yet to be scrutinized (Low, Ong & Tan, 2017). In order for professional service firms to seek the full benefit of their employee-produced, knowledge-based services it is necessary to get their employees engaged and committed to the organization (Bakker, Albrecht & Leiter, 2011). Yalabik, Van Rossenberg, Kinnie and Swart (2015) found that employees in professional service firms have a dual opportunity to be committed to their organization due to the cross-interaction with both the firm and the interactions with external stakeholders such as clients. Professionals with regular interaction with clients or external parties can be committed to those parties in addition to being organizationally committed (Becker, 2009). It is essential for employees in professional service firms to have an exceptionally high degree of organizational commitment, in order to deliver high quality services and outperform the services provided by competitors (Yalabik et al. 2015; Bakker, Albrecht & Leiter, 2011). This circumstance also proves that professional service firms are greatly dependent on their employees' knowledge, human capital and skills to deliver knowledge-intensive and high quality services (Swart, 2007). Massaro, Bagnoli and Dal Mas (2020) also highlighted employees and human capital as the most valuable resource for professional service firms and the importance of ensuring employee

engagement and human sustainability. Human capital is essential for professional service firms, thus the attraction and retention of talented graduates and employees is crucial for the survival and competitiveness of an organization (Massaro, Bagnoli & Dal Mas, 2020).

2.2 Theoretical Framework on Organizational Commitment

The theoretical framework on organizational commitment by Meyer and Allen (1991) will be introduced in order to gain a better understanding of the concept, and to further be applied in the discussion of the thesis with the aim of contributing to the research objective. Meyer and Allen (1991) present a three-component conceptualization of organizational commitment, in which the different factors affecting employee commitment are presented and explained.

2.2.1 Affective Organizational Commitment

Committed employees will stay with the company in favorable and unfavorable conditions, share the company's values, protect the company's reputation and are loyal throughout the ups and downs of the business cycle (Meyer & Allen, 1997). For the past decades Meyer and Allen's 'three-component conceptualization of organizational commitment' (1991) has been the leading framework in the research area of organizational commitment (Cohen, 2007). Meyer and Allen (1991) have created a comprehensive framework that is used to explain the lineage between employee behavior, employee turnover, job performance and organizational commitment. Meyer and Allen (1991) elaborates that there is a distinction between three types of organizational commitment: normative commitment, which refer to the felt obligation to stay with the firm, continuance commitment, concerning the perceived cost of leaving the firm and affective commitment, which describes the feeling of wanting to stay with the firm.

Affective organizational commitment (AOC) describes the positive attachment and involvement of an employee towards his or her workplace and affective emotions towards the organization (Meyer & Allen (1991). Meyer and Allen (1991) segment affective commitment into three distinct categories of personal characteristics, organizational structure and work experiences. According to Meyer and Allen (1991), personal characteristics include character traits of employees which influences the tendency of employees to become affectively committed. Such traits include the need for achievement, affiliation & autonomy, higher order need strength, personal work ethics and central life interest in work. Moreover, Meyer and Allen (1991) argue that the more compatible these personal characteristics are with the work experiences of the employees, the higher the tendency is to become affectively committed. Secondly, the organizational structure in the framework refers to the relationship between decentralized decision-making and affective commitment (Meyer & Allen, 1991). Lastly, work experience relates to the different factors by which employees feel satisfied and/or competent to a certain extent at work and as a result become more or less affectively committed (Meyer & Allen, 1991). These mentioned factors build the antecedents of affective organizational commitment and will be utilized to explain and contrast the findings of this study in the discussion chapter.

To further elucidate on the theory of affective organizational commitment it can be noted that commitment exists when there is not only a low employee turnover and employees are reliably doing their assigned tasks but when employees willingly engage in activities beyond the scope of their job description (Meyer & Allen, 1991). Research suggests that the willingness of employees to commit can be linked to the type of commitment they are experiencing, meaning employees with a high degree of affective organizational commitment are more likely to engage in said activities (Meyer & Allen, 1997). A more recent meta analysis proved that although all three types of commitment are related to employee turnover and the willingness to stay with or leave the organization, an even stronger connection can be found between affective commitment and a variety of employee related benefits to the organization such as e.g. work performance, reduction in stress and absenteeism and health of employees (Meyer, Stanley, Herscovitch & Topolnytsky, 2002).

Affective organizational commitment is also closely related to the principles of social identity theory, which states that corporate social performance can positively impact employee motivation and attraction due to them identifying with the values of the organization (Peterson, 2004). The empirical research based on social identity theory, clearly states that there is in fact a connection between perceived corporate citizenship and organizational commitment (Peterson, 2004). Social identity theory explains that an individual's self-concept or perception of self is based on the membership to a social organization or the belonging to a social category, such as the workplace (Ashforth & Mael, 1989). The individual or employee aims at increasing the positive perception of self by comparing oneself with the surrounding environment and the belonging group, the more favorable the comparison the elevated the self-esteem of the individual (Ashforth & Mael, 1989).

In previous research by Meyer and Allen (1991) using canonical correlation analysis, they were able to detect that “work experience associated with personal comfort (e.g. organizational dependability, peer cohesion, role clarity) and perceived competence (e.g. personal importance, job challenge, participation) were the best predictors of affective commitment” (p. 79). Meyer and Allen (1991) also assumed that employees being satisfied with their work experience and seeing their values being matched will result in the development of a strong organizational commitment. Particularly work experience seems to be a significant driver for organizational commitment, due to employees wanting to continue in a work environment that provides them with a positive work experience and are thus more likely to engage in the company (Meyer & Allen, 1991). Researchers attempting to identify which values and needs drive affective organizational commitment through the use of the personal-environment fit hypothesis have yielded equivocal results due to the incongruity in the definitions of values and needs associated with work experience (Meyer & Allen, 1991). Closely related to the concept of organizational

commitment is also the concept of employee engagement and motivation which will be discussed in the following.

2.3 Complementary Concepts

In order to fully operationalize the framework presented by Meyer and Allen (1991) it has been necessary to develop their research further and include the dimension of employee engagement and employee motivation, as they are clearly closely related concepts. These two dimensions can be utilized as theoretical tools to develop the research of Meyer and Allen (1991) and broadening the scope of the framework.

2.3.1 Employee Engagement

Many researches suggest that employee commitment and employee engagement are linked but still independent variables in an organization, yet there seems also be proof for a positive, far more significant relationship between engagement and commitment than previously assumed (Yalabik et al, 2015). Previous researches have opposing theories about whether employee engagement is a byproduct of commitment or whether employee commitment is the byproduct of employee engagement (Yalabik et al. 2015). It is of high importance for professional service firm's to scrutinize the interrelationship between employee commitment and engagement in order to increase organizational performance (Yalabik et al. 2015).

Many different definitions of employee engagement have been deployed within organizations. Areas such as human resource management and organizational behavior have explored the many different aspects of employee engagement (Bridger, 2014). Employee engagement is generally viewed as something that can be offered by employees rather than required or formally agreed upon in contracts (Bridger, 2014). According to Bridger (2014), employee engagement can be defined as "the extent to which people are personally involved in the success of a business" (Bridger, 2014, p.7). Furthermore, employee engagement can be divided into different dimensions such as intellectual, social and affective (Bridger, 2014). Intellectual engagement refers to reflecting and finding ways to perform the work better while social engagement refers to actively engaging in social interactions at work to become more efficient, e.g. group discussions (Bridger, 2014). Moreover, it can be argued that employee engagement relates to the attitude, behavior and outcome within an organization (Bridger, 2014). Attitude refers to the feeling that employees have towards the business and their coworkers (Bridger, 2014). Behavior relates to the actions employees take to indicate their engagement in the business, for example, recommending the company to potential talent (Bridger, 2014). Lastly, outcome within an organization in terms of employee engagement refers to the willingness of employees to stay within the organization.

2.3.2 Employee Motivation

According to Johnson, Chang and Yang (2010), the nature of organizational commitment being of motivational ascend involving self-regulatory processes, motivational factors are to be considered in generation of organizational commitment. Motivation being defined as the factor affecting the persistence and intensity of effort towards the attainment of a goal, is essentially one of the driving forces of the quality of employee performance (Robbins & Judge, 2022). Recent studies in regards to motivation have further developed the concept of motivation, emphasizing the distinction between intrinsic and extrinsic motivation (Robbins & Judge, 2022). The two concepts are different where intrinsic motivation can be observed by obtaining the feeling of satisfaction and pleasure from the task completion itself, while extrinsic motivation is driven by rather external factors to the task, such as including earned benefits and rewards (Robbins & Judge, 2022). In consideration of intrinsic and extrinsic motivation in the context of corporate social responsibility, the theory of self-concordance looks at the extent to which activities, including job related tasks are consistent with the individuals' personal interests and values, which found that goal directed behavior is connected to intrinsic rather than extrinsic motivation (Robbins & Judge, 2022). The existence of such a relationship is explained by the reason that activities which are intrinsically motivated are more likely to be aligned with the individuals' personal convictions, indicating that such activities are of higher chance to encourage greater job satisfaction but also performance (Bono & Judge, 2003). Whereas extrinsically motivated activities can also regardless be well performed, it is to note that these activities have a greater chance to generate greater amount of strain and thus lower the alignment of the employer and employee goals (Bono & Judge, 2003). Evidently, even the unattainable intrinsically motivated actions are to leave individuals more pleased with their performance in comparison to extrinsic ones (Robbins & Judge, 2022). Having this in mind, generating intrinsically motivated actions or put differently, matching organizational and employee values is of importance in initiating employee motivation. Compared to commonly financially oriented extrinsic motivation, intrinsically motivated actions are driven by the greater institutional factors such as organizational culture and societal norms (Kim, 2013). Having this in mind, CSR being a tool enabling organizations to incorporate social and environmental objectives into their business practices by incorporating a variety of the abovementioned institutional aspects in the initiatives thus corresponds to the intrinsic motivation of the employees (Kim, 2013).

3. Research Methodology

Within this chapter the methods and practices used to answer the research question will be outlined, fundamentally addressing the research design and methodology used in retrieving data from the participant sample. Further, the analysis of the gathered data and its quality will be considered, as well as evaluating the ethical considerations of the research.

3.1 Research Design

According to Yin (2009), an important factor in determining the research methods is to identify the aim of the research question to apply the most suitable method. For the purpose of this research it has been decided to use qualitative analysis, due to the qualitative approach having a much higher emphasis on the descriptive nature of experiences and situations and the ability to gain valuable, extensive insights of an individual as opposed to quantitative analysis (Maxwell, 2012). A very often used method within the qualitative data approach is to conduct a case study to gather a deeper understanding of a specific occurrence, circumstance, situation or environment (Yin, 2009). Conducting a case study as a research method generally focuses on an individual representation of a group such as an individual organization to gain concrete and in-depth knowledge (Hancock, Algozzine & Lin, 2021). In addition, Hancock Algozzine and Lin (2021) states that the research is to be performed in a natural context bounded by space and time. Considering these guidelines, in order to gain in-depth knowledge about the research subject, the research method used in this thesis is a representative case study. Case studies being of nature to be representative of a bounded setting with the purpose of providing a thorough and in depth research of such events (Bell, Bryman & Harley, 2018), this particular research was bounded by several criteria of location, scope of organizational size and provided service, and the availability of publicly disclosed information in aim of narrowing down the research setting to a case study. The selection criteria in the choice of the Big Four as the representative of the case study will be presented below.

1. *Location of business operations:* the chosen company is required to have business operations and a physical office located in, but not limited to, Sweden
2. *Size of the company:* the company should be of capturing a dominant share of the market
3. *Service provided:* the company should provide a variety of professional services such as audit and assurance, consulting, financial advisory, risk and tax services etc.
4. *CSR activities:* the company is required to have generated a yearly CSR report in the past 3 consecutive years (2018-2021) or expressed their CSR activities with regular updates on the official company website

The case study was bounded by the criteria of location of the professional service firms, established in order to ensure the attainability of data, specifically, primary data. Thereby, professional service firms with business operations in Sweden, but not limited to Sweden were chosen. The size of the professional service firms was also considered, where capturing a dominant share of the market was deemed an important criteria essentially for reliability reasons, as in such firms there is first of all a greater client outreach, but also a bigger likelihood of valid and trusted information. Concisely establishing the research setting, the authors also considered the service provided in the selection of the professional service firms, where each company was to provide a variety of professional business to business (B2B) services including audit and assurance, consulting, financial advisory, risk and tax services to give example. Moreover, the authors narrowed down the research field to professional service firms with a considerable amount of available public information, in order to be able to provide complementary secondary data and thus ensure the credibility of the primary data findings (Bell, Bryman & Harley, 2018). Having the research focused around CSR, the authors thus narrowed down the research to professional service firms with publicly available documents containing and disclosing such information.

In consideration of all the previously touched upon criteria, the authors of this thesis decided upon a case study on the Big Four, the professional service firms of EY, Deloitte, PwC and KPMG, all exhibiting each of the four established selection criteria.

3.2 Data Collection

3.2.1 Primary Data

CSR communication is highly individual and differs from company to company, therefore it was necessary to find a data collection method that allows a high degree of flexibility (Crane & Glozer, 2016). The data for this research has been collected through semi-structured interviews (SSI) with representatives of the Big Four in Sweden. In the aim of retrieving an in depth examination of the case study, a method of semi-structured interviewing was deemed as being the most appropriate in allowing the collection of such detailed data, compared to the rather less flexible nature of structured interviewing (Bell, Bryman & Harley, 2018). According to Horton, Macve and Struyven (2004) one of the most valuable advantages when using semi-structured interviews is that they provide a significantly higher degree of flexibility than statistical analysis. It also allows the authors to probe the credibility of the answers and scrutinize the underlying assumptions more precisely as well as provide the interviewees with a higher degree of freedom when expressing their opinion, thoughts and feelings towards a certain subject (Horton, Macve & Struyven, 2004). Given the insights this research is aiming to obtain, the anonymous semi-structured interview approach seemed to be most suitable to generate perspicuous findings with a high degree of flexibility. It was also clearly communicated to the respondents that the answers will not be attributable to a specific individual so as to ensure anonymity and the feeling

of being able to speak openly about their individual opinion and experiences. This approach also ensured that the responses were not overly positive out of the interviewees' fear to diverge from the official view of the organization or to cause personal issues with superiors (Horton, Macve & Struyven, 2004).

The interviews were recorded and then transcribed verbatim to allow for a thorough analysis afterwards. It needs to be noted that the thought of being recorded might prevent employees from speaking freely (Bell, Harley & Bryman, 2022), yet since the participants gave permission to do so the authors considered this circumstance to be neglectable, particularly due to the larger benefit that recordings allowed the authors to be fully focused on the participant. The duration of each interview was approximately 25-60 minutes, depending on both the availability of the interviewee and the flow of questions asked. After a couple of general questions the main focus of the interviews was put on three dimensions regarding the research question of this thesis. The three dimensions that the authors aimed to explore were CSR initiatives, communication of CSR and employee commitment within the Big Four in Sweden. The questions were kept open-ended by mainly asking “how” and “why” questions in a way that would allow the interviewees to answer freely, yet the authors ensured that they were structured enough to not obtain equivocal and ambiguous responses (Yin, 2015). When it came to designing the interview questions and to ensure insightful data collection, the authors were inspired by the empirical research of previous studies of Meyer and Allen (1997) and the Organizational Commitment Questionnaire. The Organizational Commitment Questionnaire (OCQ) developed by Mowday, Steers and Porter (1979) is a very commonly used tool to assess and empirically investigate the degree of affective organizational commitment of employees (Meyer & Allen, 1997). The Questionnaire was designed for quantitative research, yet the authors used the framework as an inspiration to create their own qualitative research model that can be used for semi-structured interviews, as can be seen in the Appendix.

3.2.2 Interview Participants

This research was conducted by utilizing purposive sampling as the sampling technique. In the selection of interview participants from the respective professional service firms, purposive sampling was used by targeting a particular group of people with characteristics identified in best contributing to the answer of the research question (Bell, Bryman & Harley, 2018), in this case the criteria being an active employee in one of the Big Four firms. The purposive sample was formulated with respect to the given context of this particular qualitative research, meaning the sampling method was adapted to the population familiar with these respective Big Four firms. The context of the purposive sample did not further entail any criteria regarding by example the level of position or length of employment, as these aspects were considered outside the context of needing to be addressed in the research question.

In total, 11 representatives of the Big Four working at Deloitte, EY or PwC in Sweden were interviewed. The interviews were conducted online due to the working location of the respective interviewee being too distant. Amongst the respondents were representatives of various positions and career stages such as e.g. on a partner and assistant level to create an unbiased sample group of employees. It might appear at first that the target of the interviews should have been CSR and sustainability managers of the respective companies, yet the authors of this thesis deemed it much more valuable to scrutinize the effect of CSR on employees that do not professionally work with CSR on a daily basis. The authors aimed at having an approximately equal number of male and female respondents so as to ensure that the results will not be a biased representation of the opinion of one gender. The respondents were 55% female and 45% male, yet other demographics such as age, religion, race and sexual orientation were considered to be of minor importance to the research due to there being no consistent evidence of it effecting commitment (Meyer & Allen, 1991). In order to ensure complete confidentiality of the identity of the respondents and non-traceability of the statements, the names of the company as well as the respondents were anonymized (Comp1Resp1 = Company 1, Respondent 1). The step to not only anonymize names but the companies as well was necessary to ensure the identity protection of the participants in positions where only few individuals are employed in Sweden and the non-traceability of their statements would not have been ensured otherwise.

Table 1. Interview Participants

Name	Position	Duration	Date	Platform
Comp1Resp1	Partner	60 min	28.04.2022	Zoom
Comp1Resp2	Partner	45 min	28.04.2022	Zoom
Comp1Resp3	Recruiter	55 min	29.04.2022	Zoom
Comp1Resp4	Consultant	53 min	29.04.2022	Zoom
Comp1Resp5	Assistant	46 min	28.04.2022	Zoom
Comp2Resp1	Auditor	42 min	10.05.2022	Zoom
Comp2Resp2	Accountant	38 min	18.05.2022	Zoom
Comp3Resp1	Consultant	28 min	16.05.2022	Microsoft Teams
Comp3Resp2	Consultant	31 min	17.05.2022	Zoom
Comp3Resp3	Consultant	32 min	17.05.2022	Zoom
Comp3Resp4	Senior Manager	25 min	19.05.2022	Zoom

3.2.3 Methodological Reflections; Exclusion of KPMG

Having the objective of conducting a case study across the Big Four firms, it was of interest of the authors to contact each of the respective companies of EY, Deloitte, PwC and KPMG requesting their participation in the qualitative research. Each respective company was contacted through an identical briefing email (see Appendix) carefully entailing the aim and nature of the intended research, also given complete freedom of choice in participation. Unfortunately, KPMG declined the request of participation due to their unavailability in the time frame of the research process, still remaining encouraging in their response of wishing success for the completion of the thesis. As previously discussed, according to Shore & Wright (2018) the Big Four firms can be considered as a cohort of business entities, thus the exclusion of one of the Big Four firms in the primary data collection process was deemed to not affect the quality and applicability of the findings and the conclusions of this thesis. Due to the authors having access to the publicly published information of KPMG, the reports relating to CSR were included as an addition to the secondary data and included in the analysis.

3.2.4 Secondary Data

In order to ensure the extensiveness and richness of the data collection, the authors of this thesis included secondary data as a complement to the primary research design. Considering the several advantages of secondary data in regards to the completion of this particular research, precisely the high quality of such data, the authors decided to implement a combination of two research methods, or in other words a method of triangulation (Bell, Bryman & Harley, 2018). As discussed by Bell, Bryman and Harley (2018) using more than one single source of data allows for the reduction of any method bias, essentially also leading to increased validity of findings.

According to Bell, Bryman and Harley (2018), publicly available documents, including official reports, contain valuable textual and statistical material to implement in business research. Complementing the primary data retrieved from conducting the interviews, a secondary data source of CSR reports and related complementary information on the official company websites of the respective Big Four companies were used in order to further gather information. It became apparent that the CSR related reports of the Big Four differ in titles and structure and do not follow identical guidelines. Some reports relating to CSR were called “impact report” and others were referred to as “annual review”, thus becoming evident that they are not perfectly coherent. Due to the lack of coherency in CSR related reports of the Big Four, the authors of this thesis deemed it appropriate to include Global reports as well as Swedish reports in order to gain the most insights on the CSR of the respective organization. In addition to the CSR related reports, publicly available information from the companies' websites was used to gain further secondary data for the research. Table 2 is presented below containing all the reports used in the analysis of this research that cover the CSR initiatives of the respective companies. As previously mentioned, the reports of KPMG were included in the analysis despite their inability to participate in interviews. The content of the reports were, together with the findings of the

primary data, included in the analysis. Hereby particular attention was given to information triangulation of the written reports to the extent of knowledge about CSR initiatives of the employees.

Table 2. Secondary Data

Company	2021	2020	2019
Deloitte	Global Impact Report & Deloitte AB Transparency Report	Global Impact Report & Deloitte AB Transparency Report	Global Impact Report & Deloitte AB Transparency Report
PwC	Global Annual Review & Purpose Report & Transparency Report Sweden	Global Annual Review & Transparency Report Sweden	Global Annual Review & Transparency Report Sweden
EY	Value realized: Reporting Progress on Global Impact & Transparency Report Sweden	Global Review Report & Transparency Report Sweden	Global Review Report & Transparency Report Sweden
KPMG	Our Impact Plan & Transparency Report Sweden & Transparency Report Global	Transparency Report Global & Transparency Report Sweden	Transparency Report Global

3.3 Data Analysis

A method of qualitative research analysis, namely thematic analysis has been used in order to investigate and organize the collected data. Thematic analysis was conducted on both the primary and secondary data used in the research, conducted interviews and official company reports and its related information respectively. The authors assessed thematic analysis approach to be most suitable due to its flexible, accessible applicability for qualitative research (Braun & Clarke, 2006). Thematic analysis has the advantage that it can be used independent of theoretical and epistemological background and has found applicability in a variety of research areas (Braun & Clarke, 2006). Using thematic analysis in qualitative research allowed authors to organize data into identified and analyzed patterns, further being constructed into emerging themes later on used in the final data analysis (Braun & Clarke, 2006).

Within thematic analysis, a theme is defined as a significant piece of data contributing to the research question while simultaneously holding meaning within the entire data set (Braun & Clarke, 2006). Due to the flexibility of the chosen qualitative research method, prior to

proceeding with thematic analysis the authors of this thesis identified a unified judgment of determining themes from the data set and used it consistently throughout the process.

Table 3. Thematic Analysis

Phase	Process
1. Familiarization with the data	Transcription of data verbatim. Repeatedly reading the collected data.
2. Initial coding	Coding of elements in a systematic way throughout the data set by segmenting, highlighting and writing notes of all potential patterns identified across the data set. Gathering code-relevant data.
3. Identification of themes	Analyzing the previously identified codes and attempting to generate potential overarching themes and categories. Searching for data relevant for the identified themes by using visual representation of mind maps.
4. Refinement of themes	Generation of a thematic map of candidate themes kept in the analysis through re-evaluating each of the candidate themes in relation to their related extracts and also the entire data-set. Reworking and excluding some themes from the analysis due to them not forming a coherent pattern.
5. Definition of themes	Defining and naming the themes by further refining the content and interrelation of them, through an elaborate analysis conducted separately for each theme in relation to the research question being studied.
6. Writing of thesis	Producing the thesis with a discussion of the conducted analysis and relating it back to the theoretical framework and the research question.

Adopted from Braun and Clarke (2006)

The authors of this thesis began data analysis by transcribing the interviews verbatim, thus reproducing written text word for word expressed by interviewees (Bell, Bryman & Harley, 2018). The reasoning behind transcribing verbatim was to ensure validity of research by allowing the authors to be able to thoroughly study the perspective of participants, as is consistent with the aim of qualitative research (Bell, Bryman & Harley, 2018). Further, the construction of themes by using thematic analysis was achieved through following a structured six step process. The authors began the first phase of the analysis by familiarizing themselves with their collected data. According to Braun and Clarke (2006), regardless of whether the data was collected through

interactive means or not, the researchers are to immerse themselves within the data content in order to grasp the initial degree of depth of it before proceeding to the next phases of thematic analysis. Following the instructions outlined by Braun and Clarke (2006), the authors of this thesis familiarized themselves with the content by repeatedly reading the collected data in search for any initial meanings and patterns. Having this completed, the authors of this thesis continued to the second phase of thematic analysis of producing initial codes from the collected data. The coding was done manually by segmenting, highlighting and writing notes of all potential patterns identified across the data set, allowing the authors to organize the raw data into meaningful groups (Braun & Clarke, 2006). The following third phase of thematic analysis involved the process of essentially analyzing the previously identified codes, by attempting to generate potential overarching themes and categories (Braun & Clarke, 2006). To be able to complete this stage of the process, Braun and Clarke (2006) suggest incorporating visual representation, which the authors of this thesis realized through creating mind-maps and thus were able to visualize the interrelation between the different codes and different levels of themes.

Having identified the relationships between the themes, the levels of the themes and codes found in the data, in the following fourth phase of thematic analysis the authors entered the process of refinement of these themes. This process occurred through first re-evaluating each of the candidate themes based on their collated extracts, leading to some themes being reworked or excluded from analysis due to them not forming a pattern, eventually leading to a thematic map consisting of only the candidate themes kept in the analysis (Braun & Clarke, 2006). Second, the established thematic map was evaluated in terms of accurately representing the collected data which was done by separately considering each included theme in the context of the entire data set (Braun & Clarke, 2006). This was achieved by the authors of this thesis jointly reviewing the entire data set, which additionally led to the authors to also perform some re-coding within themes in purpose of properly deriving a sufficient thematic map (Braun & Clarke, 2006). The consecutive fifth phase of thematic analysis involved the authors of this thesis to further define the core content and interrelation of the themes, achieved by creating an elaborate analysis separately for each theme in relation to the research question being studied (Braun & Clarke, 2006). And lastly, the sixth and final phase consisted of transferring the conducted analysis onto producing the thesis in question (Braun & Clarke, 2006), with the aim to provide a compelling account of the analyzed data and adequately contributing to the answer of the research question.

3.4 Data Quality

According to Bell, Bryman and Harley (2018), the quality of qualitative research is determined in its degree of authenticity and trustworthiness, and as argued by Patton (1999), it is the responsibility of the authors to ensure the quality and validity of the undertaken qualitative research. As further argued by Bell, Bryman and Harley (2018), the principles of credibility, transferability, confirmability and dependability of the data are what together build up the degree of trustworthiness of the obtained data, and are therefore equally important to evaluate in

qualitative research as it is for quantitative data collection. In the process of conducting the research, the authors of this thesis took their responsibility of producing valid and reliable findings into thorough consideration and each of the abovementioned principles were incorporated in the data collection and allocation.

Credibility: According to Bell, Bryman and Harley (2018), assessing the credibility of findings is key in determining to what extent the research findings adequately reflect the context being studied. As discussed by Patton (1999), three elements must be considered to guarantee the credibility of the data collection: a) the experience and trustworthiness of the researcher, b) philosophical belief in the advantages of qualitative research and c) techniques to enhance the quality of the gathered data, such as e.g. triangulation, reconciliation of qualitative and quantitative data. Having evaluated a) and b) to be considerably adequate, the authors mostly focused on the method of triangulation to evaluate and enhance the credibility of the data by using a secondary data source. The secondary data included both the respective company reports of the past years, and the works of well-known scholars in the research area in CSR, organizational commitment and employee engagement.

Transferability: Qualitative research being of characteristic to study a confined contextual phenomenon (Bell, Bryman & Harley, 2018) which is also of characteristic of this particular research, it was of crucial importance to evaluate the generalizability and transferability of findings outside the aimed context of professional service firms. In order to account for the transferability of the data, it was necessary to compare and contrast the findings with research done in the International and Scandinavian area of business research, conducted by either similar or entirely different research methods (Bell, Bryman & Harley, 2018). The authors of this thesis attempted to ensure the transferability by connecting their work with a multitude of scholars in the international field of business research as can be seen in the reference list. Moreover, the authors of this thesis attempted and hopefully succeeded in thoroughly developing a judgment of the context being studied, further aiming at easing the transferability of findings outside this particular setting (Bell, Bryman & Harley, 2018).

Confirmability: To prevent theoretical inclination and personal bias to interfere with the findings of the data analysis (Bell, Bryman & Harley, 2018), the authors made sure to impede such phenomenon from happening all throughout the data collection and analysis stages of this research. It was thus made custom that the majority of the authors needed to be present at the interviews, where at least two of the three authors were present at each conducted interview. Further, to ensure the findings of the research to be confirmable by all the authors they were derived together in joint efforts, additionally using peer-reviewing in the data analysis.

Dependability: Dependability, also referred to as reliability can be ensured by verifying that the results derived from the qualitative data are consistent and repeatable (Bell, Bryman & Harley,

2018). In consideration of dependability, the authors of this thesis carefully conceptualized the study and throughout the research made effort in remaining consistent in the collection, analysis and discussion of the research findings (Bell, Bryman & Harley, 2018).

3.5 Ethical Considerations

There are a variety of ethical considerations involved in the collection of qualitative data, continuously taken into consideration throughout the process of conducting this thesis. It has been the authors' expressed endeavor to conduct ethically and morally acceptable research, thus by following the recommended guidelines of Arifin (2018) for ethical data collection in business research, the following aspects have been carefully considered and implemented in the data collection: a) ensuring voluntary participation and obtaining informed consent b) precluding any invasion of privacy of the participants, c) ensuring that there shall be no harm or distress caused to the participants, and lastly d) preventing deception and disreputable misrepresentation of facts.

In order for the participants to make an informed decision regarding their wish to participate in this research, prior to conducting the interviews the process of obtaining informed consent was made certain by informing the participants of the true aim and nature of the conducted research, accompanied with being given the freedom to choose whether to agree to or decline the participation request (Arifin, 2018). Written informed consent and agreement to participation was obtained through direct email communication with the participants and their superior, only after the research aim and process were clearly communicated through a uniform e-mail (see Appendix) and any questions regarding the participation were addressed (Bell, Bryman & Harley, 2018). The consent to record the interviews was also confirmed with the explanation of it facilitating the transcribing process of the authors of this thesis, to which participants verbally gave consent prior to carrying out the interviews. The interviewees were verbally assured that the recordings of the interviews will be deleted after successful completion of the thesis and the final confirmation of the supervisor.

In order to ensure the right of privacy of the participants and protect them from possible consequences which may result from their given answers, the interviewing process as well as the analysis of the findings remained completely confidential and anonymous (Arifin, 2018). Identities of the participants were not revealed to third parties not explicitly agreed upon with the interviewees and therefore only to those actively involved in the process of writing this research. Interview findings were presented using pseudonym names identified in section “3.2.2 Interview Participants”. Moreover, the authors of this thesis recognized their responsibility in taking precautions to protect the participants from any harm or distress as a result of taking part of this research, may it be physical or mental or even be the cause of impairment to their employment (Bell, Bryman & Harley, 2018). This was addressed by in no means forcing the participants to disclose any personal information and ensuring the participants left the interviews without any undue stress (Arifin, 2018). Furthermore, it is to clarify that as the participants were made fully

aware of the true aim and purpose of this research, deception nor any misrepresentation of facts were used in this research (Bell, Bryman & Harley, 2018). After completion of the interviews, the participants were reassured that the findings of the research will be made available to them as soon as the research is complete.

4. Empirical Findings

This chapter focuses on the descriptive presentation of the interview findings based on the undertaken thematic analysis, as well as indirectly deduced conclusions. The data collected from qualitative research methods will be presented and discussed in further detail, structured according to the identified overarching themes.

4.1 Introduction

Throughout the application of thematic analysis, three overarching themes were identified, namely the communication of CSR, commitment and the working environment at the respective firms, as indicated in Table 4 below. Further in this findings chapter, these overarching themes will be thoroughly presented and explained starting with the theme of CSR communication followed by the sequential order of themes found in Table 4 below.

Table 4. Overarching Themes

Themes	Categories
Communication of CSR	<ul style="list-style-type: none"> a) Employee perception of communication <ul style="list-style-type: none"> i) Effectiveness of communication ii) Communication channels iii) Top-down communication
Commitment	<ul style="list-style-type: none"> a) Motivation <ul style="list-style-type: none"> i) Knowledge sharing and support of colleagues ii) Recognition and appreciation iii) Impact of CSR on motivation b) Engagement <ul style="list-style-type: none"> i) Voluntary participation ii) Quantity of CSR initiatives c) Personal interest <ul style="list-style-type: none"> i) Value matching
Working Environment	<ul style="list-style-type: none"> a) Ethics <ul style="list-style-type: none"> i) Inclusivity ii) Togetherness iii) Fair treatment b) Responsibility <ul style="list-style-type: none"> i) Accountability ii) Unclear assignment of responsibility

4.2 Communication

During the interviews, the participants were asked a variety of questions regarding their opinions towards CSR. When asked upon whether the interviewees think companies should engage in CSR and what possible reasons they could name, the main finding was that there was a clear agreement among the interviewees that companies should engage in CSR, although, the reasons as to why slightly varied. The interviewees referred to a range of factors such as profitability, reputation and taking their share of responsibility to society as a whole. It became clear during the interviews that employees consider it an institutional necessity and a socially acceptable behavior to engage in CSR as well as a necessary action to prove the legitimacy of the business operations, which confirms with the explanation for CSR activities provided by institutional- and legitimacy theory. A large proportion of the interviewees also claimed that companies "must" engage in CSR as it affects every part of the organization and is essential for securing the profitability of the company in the long term, as can be seen in the excerpts below.

Comp3Resp4: "I think they must engage in this, they need to future proof their business by doing it, everything will be affected by this, their stock values will be affected, their ability to attract young talents like you will be affected, everything will be affected by this."

Comp2Resp2: "Of course we need to (engage in CSR) because otherwise, we won't have any place to be at. And the companies that don't (engage in CSR), they will, they will eventually not be counted as important companies."

To investigate how well CSR is communicated internally and to what degree employees are familiar with the concept of CSR and the CSR initiatives of the respective company, the interviewees were asked about their personal definition of CSR and whether they have been in contact with the theoretical concept. The result showed mixed answers, some respondents have had a formal education covering CSR and others were unfamiliar with the concept itself but were able to name areas belonging to CSR upon further questioning. The extracts from the interviews below show the mixed familiarity with the concept of CSR.

Comp1Resp4: "I haven't really heard of it before I searched it up. So no, I have really no experience with it (it being CSR)."

Comp1Resp3: "I would say what I know about CSR is probably what I've learned during the years in Comp1, and how we have expressed our engagement in society has also grown over the years and with the SDG agenda."

Moreover, the consensus showed that the majority of interviewees seem to be content with how well CSR is internally and externally communicated. When asked about the communication

channels and whether they have received official training, many respondents mentioned the mandatory e-learning, the internal intranet and the email newsletter which informed them about CSR initiatives in the organization. In addition to the internal communication, the external communication through reports and social media was seen as well executed. The extracts below highlight the opinions surrounding the communication of CSR.

Comp1Resp5: *“I think they're quite good at communicating externally through social media, in all aspects.”*

Comp3Resp4: *“Yeah, I think they are communicated in quite a good way. And I think that's maybe the most important thing of the communication efforts, that you can spread your good actions to others that also can have a real impact on the numbers.”*

Most interviewees deemed said information channels about CSR to be sufficient, yet interestingly enough, almost none had read the global or national reporting about CSR. To the question, who they assume the CSR report to be targeted at, the answer differed yet almost all interviewees mentioned examples of external stakeholders e.g. clients, investors or the general public. The majority of interviewees knew about the report, which chapters it entailed or were familiar with certain parts of the report. However, when asked directly whether they had read it, the interviewees were able to feel the discomfort of the respondents when they admitted that they had not, as supported by the extract below.

Comp2Resp1: *“Actually, no, I want to say that I am a little bit ashamed of that. Because you know I haven't (read the report)! And I don't know why. But I think it would be interesting to read it. I actually haven't.”*

It is hereby a finding that CSR reporting is not the most efficient communication channel in addressing internal stakeholders. A far more effective way at addressing employees seems to be word of mouth or internal communication channels such as e.g. the internal newsletter or intranet. Engaging in a conversation with equally motivated colleagues seems to be the best way to find the motivation to get active in CSR oneself. Hearing of other employees being involved apparently created an incentive to do the same.

Comp1Resp5: *“It (the intranet) is really like informal in some way. But it's a good way for management to communicate what's happening at the top level to all the employees, basically.”*

Comp1Resp3: *“So we do get newsletters every month. And usually, in the end, it says, if you want to join, don't hesitate to email us here. And that's how I got involved. But I know that many other colleagues are getting involved through word of mouth. So I've told my*

colleagues what I do for the green team, they got interested, got involved. It's really about trying to spread the word because it's such a big organization.”

Moreover, a very commonly expressed notion regarding the efficiency of CSR communication is that there seems to be room for improvement. Although being generally content with how CSR is currently being communicated, some interviewees also mentioned that the top-down communication within the organization can be strengthened, since it is sometimes difficult to ensure the vision and values in large organizations such as the Big Four. There seems to be the need to communicate more directly down the ladder for the sake of including and informing all internal stakeholders about the recent CSR activities as expressed by the interviewee below.

Comp1Resp1: “I mean, of course, it's good that our global CEO is communicating and people know who he is but they don't know him so I think first of all, if it comes to the country level that there is even more power when our local CEO, we communicate and talk about his perspective. (...) We could do better, we could have more leaders talking about this, engaging in these matters themselves, and then telling that story and inspire people to do the same.”

In regards to the communication, a certain theme was generally perceived as very positively by employees: “underpromising and overperforming” and “actions speak louder than words”. The majority of employees seem to oppose the concept of greenwashing and promises of empty words concerning CSR endeavors and deemed it much more valuable to be authentic in their CSR performances by delivering more than what was promised or publicly communicated. It appeared to be creating a positive sentiment towards the company, owed to the fact that the company is engaging in these activities without reaping the benefits of broadcasting them as a publicity stunt to improve the company's reputation. Presented below are two extracts from the interviews in which the employees express their opinions regarding the companies words and actions.

Comp2Resp2: “CSR should never be about bragging because, if you do then you don't do it with heart, then you just do it because you want to tick the box. And then you don't do it good.”

Comp1Resp2: “In my opinion, too many companies are going out and it's very easy to have a good CSR communication strategy externally. But, you know, what is beneath that? What are you actually doing? And I think from my point of view it's better (...) to be honest, of course, I like it really, when it's honest.”

Furthermore, some interviewees were positively surprised by the internal CSR opportunities and activities that they were not aware about before joining the company since those were not

publicly broadcasted. Due to said positive surprise, they generally expressed that these initiatives should be communicated more to future on-boards and graduates, so that they are well informed about the internal CSR when making an employment decision.

Comp1Resp3: *“And the first few months were just a learning period (...) and then I kind of got involved with the green team. And then I kind of didn't grasp how big it actually was.”*

Comp2Resp2: *“I think that we should be more active in the universities (...) and show what, what kind of responsibility we take, and what the future employees can also engage in when they start at Comp2.”*

To conclude the findings regarding the communication of CSR, the internal communication of CSR is considered to be effective from an employee perspective, yet there still seems to be room for improvement regarding the top-down communication. The CSR communication in the form of reports seems to be far less important in addressing internal stakeholders and instead it is advisable to strengthen the much more used internal communication channels such as the intranet and word-of-mouth. The efficiency of CSR communication appeared to be generally sufficient, yet employees were surprised by the quality of the not publicly communicated CSR initiatives.

4.3 Commitment

The second theme identified by the authors of this thesis was commitment which was segmented into three parts, namely, motivation, engagement and personal interest. The findings regarding motivation, engagement and personal interest will be further explained below.

4.3.1 Motivation

The interviewees were asked a certain amount of questions regarding their personal motivation in general, and their motivation in terms of CSR to gain a better understanding of the relationship between CSR and employee motivation. One recurring finding in regards to personal motivation was that multiple of the interviewees stated that they feel motivated by their colleagues and having a sense of togetherness. One of the reasons mentioned by certain interviewees for feeling motivated by their colleagues was the ability to share knowledge and learn from each other. Another reason mentioned was having colleagues that are supportive and caring which was related to increased trust and motivation. As stated, having people be there for you and learning from each other in for example, teams made the interviewees feel more motivated as can be seen in the extracts from the interviews below.

Comp1Resp2: *“I think it's all about the people that you work for, that you care for them and they care for you. When something is hitting your private life or you know,*

something is happening in your life and you have colleagues that are supportive not only in a professional way, but also that it is colleagues and people with good values that are keeping your energy and are challenging you.”

Comp1Resp5: “I enjoy working in teams, and I really enjoy learning from more senior colleagues. I think, if I wouldn't have had them, I would have had a really tough start because when you get to a new corporation, they do things their own way.”

Moreover, another reason brought up in the interviews was the feeling that the job performed by them is appreciated and is creating a difference. The majority of interviewees said that it is the recognition you receive from doing a good job that drives them forward when performing their work and that that is a fundamental part of their motivation. Many interviewees claimed that it's the client satisfaction and appreciativeness towards the job performed that is their key driver of personal motivation. Lastly, the feeling of being able to make a difference and being part of something bigger, hereby the interviewees were referring to their respective company, was mentioned multiple times in the context of personal motivation. As highlighted by the extracts below, recognition and appreciation play a big role in the motivation of the employees.

Comp1Resp4: “But of course, I mean, as always, recognition. You want to be recognised in some way that if you have done a great job, you want to be kind of receiving that feedback, as well.”

Comp1Resp5: “And they actually appreciate what we do, I do feel like the customers or clients are quite satisfied with what we're bringing to them. (...) That's really motivating to see that you can be a part of something big. (...)”

Additionally, the extract below from PwC's Global Annual Review, shows an alignment of the perception of the interviewees and the company's goals of enforcing a positive workplace where employees feel empowered and supported.

PwC Global Annual Review 2021: “In order to build a resilient foundation for the future, we are working to reinforce a positive workplace where our people feel empowered and supported in their careers.”

To gain further insights on the relationship between CSR and the motivation of the employees, the interviewers presented the interviewees with a hypothetical scenario in which the respective company of each participant failed to deliver on their promises in terms of CSR initiatives. A major finding appeared to be that a big proportion of the interviewees claimed that it would negatively impact their motivation. They mentioned that they would feel discouraged, disappointed and confused if this was to be true. Although the interviewees stated that they would feel impacted in many different ways, most of the interviewees also claimed that they would want to know the context and the underlying reason of why the promise could not be

fulfilled by the company. Furthermore, a proportion of the interviewees claimed that although their motivation would be impacted, they would still remain committed to the company depending on the context of why the company failed to deliver. Disappointment was one recurring feeling the interviewees mentioned in this scenario as stated by Comp2Resp2 below.

Comp2Resp2: *“If Comp2 were to do something that they don't? It would disappoint me, but it wouldn't make me stop it (it being working at Comp2), it would, it would make me want to try to change it.”*

Moreover, Comp1Resp1 also claimed that it would lead to a questioning of the leaders who set out the vision of goals in terms of CSR that were not managed to be delivered upon.

Comp1Resp1: *“I would probably be disappointed and question the leaders who have set the vision from the start. (...) Because for me, it's very important when we set the vision that we should be, we should be able to reach that. So it would be from that disappointment angle rather than something else, but it would definitely have an impact on my motivation.”*

To conclude, it became clear during the interviews that certain factors influenced the motivation of the employees. Firstly, there was a general agreement among the interviewees as to which factors were the most significant, namely, job recognition and work appreciation. Job recognition and work appreciation being intrinsic factors of motivation might additionally contribute to organizational commitment. Furthermore, it became clear throughout the interviews that CSR has an impact on the motivation of employees, considering that they would feel disappointed and discouraged if company objectives in terms of CSR can not be delivered upon.

4.3.2 Engagement

Certain findings were identified regarding the engagement of employees and how it is affected by CSR. One of the major recurring findings appearing throughout the interviews was regarding the voluntary engagement of employees in the companies' CSR initiatives, where the willingness to partake in such activities was found to be mainly driven by the availability in their work schedule. Most of the employees stated that the reason that they are not currently actively involved in any CSR initiatives is simply because the work schedule is already filled to an extent that does not allow voluntary participation to a limited extent. The interviewees stated that they were more than happy to get involved in some of the voluntary CSR activities or engage in CSR related e-learning if they simply had more time on their hands as highlighted by the interviewees' quotes below.

Comp3Resp2: *“So I would say, like when you have extra time and extra energy, it's easy to engage in things. But then you need to have that extra time and energy.”*

Comp2Resp1: *“I think I would love to be in such a team and work with it. But I, I think it's because there's no time.”*

Moreover, a big proportion of the interviewees felt that there is a great amount of initiatives to potentially get engaged in at the respective organizations. A number of interviewees claimed that the large amount of options available can make the choice of what to get engaged in quite difficult. Two additional extracts were included to support the finding that having a large amount of CSR initiatives may make the choice for employees to engage more difficult.

Comp1Resp4: *“I think Comp1 has, I mean, they always have kind of initiatives to do. And I think sometimes it might even get too much.”*

Comp1Resp3: *“So that's also the challenging part of it, you have so much to choose from that maybe you don't even know what to choose sometimes.”*

However, it must be noted that the interviewees overall had a positive view regarding them having the free choice of whether or not to take part in any CSR activities additional to the mandatory ones. The participants often felt that while being preoccupied with their work, they still appreciated being presented with the opportunity of being able to actively engage in CSR activities without the requirement of actually doing so, making them feel like the company itself is already doing the effort in contributing to these specific activities regardless of their participation or not as indicated by the extracts below.

Comp1Resp3: *“So it's very individual, how much energy and effort you would like to put into the CSR initiatives. Some people don't want to put that much effort and time into it, and some people do. And it's really a matter of time as well, because in the autumn, usually, that's my high time period and I do work a lot of overtime. I don't really have time to drive CSR initiatives. But in the spring, I don't have as much to do and then I can drive them. So it's a give and take scenario as well. (...) And that's what I like about it not being mandatory to become a great part of the CSR initiatives.”*

Comp1Resp5: *“Well, it's a rough ride in the beginning, It's a lot of hours that you try to focus on doing your job. I haven't had the time that I wanted to dig in deeper into specifics or perspectives, but I still think it is important. And it's easier to not engage yourself now, because you know that people are doing really good work in these other areas already.”*

To conclude, it became apparent that the degree of employee engagement in CSR initiatives at the respective organizations was highly dependent on their time resources, where most of the

interview participants felt preoccupied with their work to actually partake in the voluntary initiatives. Overcommunication of CSR initiatives was also identified as a threshold for employee engagement, yet most of the interview participants remained appreciative of being given the opportunity to engage in such initiatives.

4.3.3 Personal Interest

While only some of the interviewees were able to recall the officially shared company values, and others seemed to merely be aware of them, it was an overarching opinion of the participants that their personal values are in alignment with the values of the organization that they work at. When asked questions about personal and organization values, the answers provided by the interviewees generally lacked consensus. Regardless, what seemed apparent is that all of the participants perceived themselves working in purpose driven organizations, thus even without actually being able to recall company specific values they were of the opinion that the companies were inherently considered as “good”. It was of additional observation that some of the participants claimed that their personal values played a strong part in the reason for their longitudinal stay in the respective companies, and that being employed at these organizations have had an impact on their critical judgment of the practices of other organizations in regards to CSR. As presented below, the respondent was unable to recall the official company values, however, claimed that those are aligned to the personal ones or else the interviewee would not have stayed with the company.

Comp1Resp4: “It's “serve with integrity”, it's... Again, I don't have the specific definitions. But we have, I think five points. (...) I kind of segregate them a bit (them being personal and corporate values), but I would say that they are very intertwined. I mean, my values that I personally have, if they were to be against the other values, I wouldn't have stayed. Because that wouldn't have, that wouldn't have been a great match.”

Comp1Resp2: “I think one of the biggest reasons (being aligned values) that I've been, you know, been almost 20 years now within the same place.”

Moreover, a similar objective is being raised in KPMG's Our Impact Plan 2021 as highlighted below.

KPMG Our Impact Plan 2021: “Creating a caring, inclusive and values-led culture for our people.”

Furthermore, throughout the interviews it appeared that the participants all shared a similar value of togetherness. The teamwork seemed to be deeply embedded in the corporate culture of the respective companies and the majority of interviewees mentioned how much they appreciated working together towards a shared goal and being able to rely on their colleagues. A value-led

corporate culture thus seemed to be of great importance to employees and many participants highlighted the lived culture of togetherness, as the following quotes exemplified.

Comp1Resp5: *“I would say like, I don't know if this is the correct term, but like `togetherness`, like we do everything as a team. I mean, it's always based on the fact that we want to help each other. And we know that we deliver a better result, if we tend to focus on like the team effort.”*

Comp3Resp3: *“There's a lot of focus on HPT short for highest performance team and the philosophy is to focus on how could we improve the team and improve how the team works together.”*

Although the majority of employees are content with the CSR information, some contradictory opinions are being raised concerning the quantity of information provided. Some voices raised concern about there being enough or even too much information being published in the newsletter or intranet and other voices raised concerns about there not being enough information about CSR. The authors understood that whether the information provided is enough or insufficient, is highly dependent on the personal interest of the specific individual towards CSR and it can thus not be generalized. The following quotes exemplify how divergent the opinions are on whether the CSR information provided is enough, too much or too little.

Comp3Resp3: *“Well, I mean, it's always difficult to get people to listen, I would say. I mean, if people don't want to listen, we always just like invite to listen. And that can be difficult to get attention. But my view is, it's really something that is prioritized.”*

Comp3Resp2: *“And CSR, I think you also get like, because it's such a big company, you get too much information. So it's not that you can capture all the messages that you receive, because it's, it's a lot.”*

Comp2Resp2: *“No, we could always inform more. You can never communicate enough.”*

To summarize, it became apparent that there was general agreement among the interviewees that their personal values align with the official company values. A proportion of the interviewees also mentioned that the value alignment is one of the underlying reasons for staying with their respective company for a long amount of time, hence, affecting their organizational commitment. One of the values brought up several times during the interviews was the sense of togetherness and belonging to the organization. Furthermore, a majority of the interviewees claimed that they were satisfied with the amount of CSR information that is being provided. However, in contrast a number of employees raised the opinion that the information provided is either too much or insufficient.

4.4 Working Environment

Regarding the theme of the working environment, a number of findings were identified. Throughout the interviews, it became apparent that there was a unified opinion of ethical corporate culture enforced in the respective organizations. All of the participants felt that their workplace exhibits an inclusive and stimulating environment where they have the place to develop themselves while being provided equal opportunities. Inclusivity appeared to be a prominent aspect of what the participants considered being ethical in their workplace. Two extracts from the interviews have been included to support the finding that there is a unified opinion of ethical corporate culture within the organizations.

Comp1Resp4: *“I mean, what we're doing is that we also look a lot at neurodiversity. We have different types of kind of engagement, that just kind of working on inclusivity in like, mental illness, I know, with physical disabilities, etc.”*

Comp3Resp2: *“From an employer perspective, to be an attractive employer and to keep your employees that you need to have I mean, for me, CSR, also, it's about have a good workplace to care about, like inclusivity as well.”*

Moreover, the Global Impact report of Deloitte (2021) highlights identical points as those being raised by the interviewees as can be seen in the extract below.

Deloitte Global Impact Report 2021: *“Driving a proactive approach to ethics and building and sustaining a culture of integrity helps Deloitte professionals make the best professional decisions every day.”*

Relating to inclusivity, the diversity within the organization was an equally often mentioned topic of importance. Diversity was hereby defined in a very broad way and the understanding of the concept referred more towards including people from different backgrounds, demographics and cultures to design a lively, open-minded and multicultural work environment. The finding is supported by the extract below.

Comp1Resp2: *“I actually think that diversity is maybe some of the most important because with diversity, better decision making is following. If you have better decision making, then it will follow a lot of good decisions around in a lot of these areas. And so it's, of course not, it's not just gender, it's diversity of thoughts.”*

Similar points are brought up in PwC's Global Annual Review 2021 and EY Sweden's Transparency report 2021 as highlighted below in the extracts.

PwC Global Annual Review 2021: *“In 2021, we renewed our pledge to the UN's*

HeForShe movement, a forum that brings together policy, corporate and academic leaders committed to creating a more diverse, inclusive and gender- equal world.”

EY Sweden Transparency Report 2021: *“Greater diversity and inclusive environments drive better decision-making, stimulate innovation and increase organizational agility.”*

Additionally, fair treatment was identified as one of the most important parts of the organizational culture at the respective companies, where most of the participants reflected feeling that at the workplace they are being treated based on their merit and competence rather than their gender as can be seen below.

Comp1Resp1: *“There weren't that many female partners, but I never felt treated as a woman. I just felt treated like myself, and I mean, people in our partnership, they don't see you as a woman or a man, you're just yourself. You're a name, you're a person. And that's... that's an expression of fairness and meritocracy. I think that you're seen for delivering and not how you look or what your name is. And that's quite important. If I don't feel fairly treated, I get very upset.”*

The extract below from EY Sweden's Transparency report 2021, shows that there has been focus put on achieving gender diversity within the company. Deloitte, PwC and KPMG have similar goals in terms of promoting gender equality.

EY Sweden Transparency report 2021: *“There has been a particular focus on promoting gender diversity over recent years. In 2021, 36.8% of new audit partners, globally, were women. A strong pipeline of female leadership has been built, supported by 52.4% of all audit hires across the globe in 2020 being female.”*

Another finding relating to the working environment was the often mentioned flat organizational hierarchies. There seems to be a sense of openness and humbleness in between superiors and subordinates relationships, which many interviewees talked very appreciative of. It appeared to have a positive effect on the general atmosphere of the working environment in the organization. The following excerpts exemplifies the positively perceived employee relation with the respective superiors.

Comp1Resp1: *“I mean, our Chairman of the Board can definitely go out and get me coffee, if we are in the meeting, even though he's much more ‘senior’ than myself. But you know, we're just people here and we work together. And it's a very, like, collaborative and humble environment.”*

Comp1Resp5: *“They (superiors) are considering my opinion, in all aspects. If I have something to say, I can just go to the management basically, and say, I think we should change this and they will actually consider it.”*

Moreover, certain findings were identified relating to the division of responsibility within the organizations. Certain interviewees appeared to find the assignment of responsibility in terms of CSR unclear. Considering that the biggest proportion of the CSR initiatives of the three participating companies are voluntary, there seemed to be a lack of clearly assigned responsibility. The interviewees seemed to agree upon the fact that it is the responsibility of the overall company as well as the individual stakeholders to ensure that the responsibility is being accounted for. Although, the interviewees agreed that everyone within the organization should be held accountable, the question of who is accountable for what remained unclear. One interviewee in particular mentioned that knowing about other employees engaging in CSR initiatives and performing a good job in that area, may be a disincentive to engage yourself. The extract below is included to support the identified finding that the assignment of responsibility and accountability to a certain extent remains unclear and that it may lead to a disincentive to engage if other employees are already doing so.

Comp1Resp5: "And it's easier to not engage yourself now. Because you know that people are doing really good work in other areas."

The last finding identified was that the most part of the interviewees stated that they would not want to be a part of an organization that does not hold itself accountable as highlighted by the excerpt below.

Comp3Resp1: "You have to practice what you preach. I think it's all about like, if you tell companies that this should be more sustainable, then you have to start with yourself."

To summarize, the interviews resulted in a number of findings regarding the work environment of the Big Four in Sweden. Firstly, the interviewees expressed a coherent opinion that there is an enforced ethical corporate culture in each respective company. Inclusivity and diversity were two concepts mentioned multiple times during the interviews and seemed to be of large importance to the employees. Moreover, the interviewees mentioned both fair treatment and togetherness as two prominent factors in their respective organizational culture upon which a large amount of value is placed. Lastly, the interviewees reached a general agreement that it is of importance that everyone within the organization is held accountable, however, the assignment of accountability was to a certain extent expressed as unclear.

5. Discussion

This chapter contains an in depth discussion of the previously presented findings using the component of affective commitment in the three-component conceptualization of organizational commitment framework of Meyer and Allen (1991) identifying the relationship between the communication of CSR and the organizational commitment of employees. In the three-component framework, Meyer and Allen (1991) segment affective commitment into three distinct categories of personal characteristics, organizational structure and work experiences, each entailing patterns of antecedent variables affective commitment builds upon. The theory will be applied and the results of the findings and the discussion will be presented in the conclusion chapter.

5.1 Application of Theoretical Framework

As defined by Meyer and Allen (1991), affective commitment is descriptive of organizational commitment through the lens of emotional attachment, where employees who are affectively committed experience a sense of identification and involvement in the organization they choose to continue being employed at. Furthermore, as mentioned in the theoretical framework chapter of this thesis, two additional concepts namely motivation and engagement were deemed appropriate to include in the research to further elaborate on the framework of Meyer and Allen (1991). Motivation and engagement although not specifically elaborated on by Meyer and Allen (1991) can be considered highly connected to the concept of affective organizational commitment and will be useful to explain this research findings beyond the scope of the chosen framework.

5.1.1 Personal Characteristics

According to Meyer and Allen (1991), personal nature such as the need for achievement, personal work ethics and affiliation are certain characteristics among many more which correlate with affective commitment. Depending on the personal characteristics of the employee itself, the tendency to become affectively committed will vary (Meyer and Allen, 1991). Moreover, the concept of motivation will be included as a connecting link between the framework by Meyer and Allen (1991) and the empirical findings with the objective of answering the research question of this thesis.

As presented in the findings previously, the interviewees claimed that a big factor playing a role in their motivation was the sense of feeling recognized and that the job performed is being appreciated. Recognition and appreciation correlates to the need for achievement which, as argued by Meyer and Allen (1991), contributes to affective commitment. Moreover, a second factor found to impact the motivation of the employees was a feeling of togetherness with co-workers. The majority of interviewees claimed that the support and knowledge sharing from colleagues creates a sense of belonging which positively affects the motivation. This finding can

be further explained by the personal disposition of affiliation presented in the framework by Meyer and Allen (1991). Moreover, Meyer and Allen (1991) state that affective commitment can be further explained by correlating personal characteristics with work experiences. The authors argue that the more compatible an employee's personal characteristics are with their work experience, the tendency of becoming affectively committed is higher. The findings from the interviews indicated that the employees felt motivated by feeling that the work within the company is being recognized. This correlates to the fact that the need for achievement is being met by the organization in which they are employed and moreover recognized. Furthermore, the employees expressed that their personal values aligned with the official values of the organization, in other words, the personal characteristics of the employees are compatible with the work experience which as argued by Meyer and Allen (1991), leads to a higher tendency of organizational commitment. The findings of the research allowed the insight that particularly employees who place high value on CSR and have a high degree of personal interest in CSR are more likely to be more organizationally committed when presented with the opportunity to get engaged.

5.1.2 Organizational Structure

According to Meyer and Allen (1991), affective organizational commitment has been shown to be connected to decentralized decision making, indicating any decision process regarding policy and procedure making within the organization that involves the decision making power to be distributed amongst multiple individuals and teams rather than single authority. Meyer and Allen (1991) continue by saying that how decentralized decision making contributes to the affective organizational commitment is actually rather indirectly through the causing outcomes of organizational structure. For instance, Meyer and Allen (1991) consider the feeling of personal importance as one of the main arising experiences of a decentralized organizational structure. In the case of the Big Four, when it came to CSR initiatives at the respective organizations, the participants recalled there being both mandatory and voluntary means of engagement in CSR initiatives, thus indicating there being at least a certain degree of decentralized decision making power possessed by the employees. The participants generally considered their participation in the CSR initiatives of their respective firms as limited attributable to unavailability in their working schedule, stating that however if given the time they would be open to get engaged in voluntary CSR related initiatives. Nevertheless, they also felt appreciated in being given the opportunity to participate in such initiatives. When it comes to the feeling of personal importance, it can be concluded that overall the participants felt like they, as employees, are being considered as valued members of the organization and as an integral part in the execution of such CSR related initiatives. However, by not actually being prioritized in receiving the required time to actually partake in such initiatives, the feeling of importance is being diminished.

Moreover, as discussed by Meyer and Allen (1991), the relation of organizational structure on affective organizational commitment is apparent not only through the feeling of personal importance, but also through employee relations with their supervisors. Such organizational characteristics do not only involve the previously discussed decentralized decision making but also involves policy and procedure. In the case of the Big Four, employee relations with other employees of superior positions were identified as friendly and informal, where the organizational roles seem to be very much defined by a flat hierarchical structure. Such a flat hierarchy observed in the respective organizations showed signs of appreciation on the behalf of the employees, feeling that they were considered of equal importance in their say in the organization. Following up on this, the Big Four were established as having a top-down communication approach. Such organizational structure however was perceived as insufficient in regards to CSR communication to the lower levels of the communication ladder. Inability to envision the values and goals of the Big Four can be considered an inefficiency in the top-down communication of CSR initiatives, which is something worth considering to improve.

5.1.3 Work Experiences

Meyer and Allen (1991) also stress the importance of work experience as a significant factor contributing to the affective organizational commitment of an employee. Meyer and Allen (1991) assumes that commitment *inter alia* arises from employees' experiences, such as their needs being met and their values being matched at the workplace. The findings support said assumption, as all interviewees state that they feel their values are aligned with the values of their respective company. Meyer and Allen (1991) continue to divide work experiences into comfort-related and competence-related experiences. It is important for employees to feel comfortable in the organization, a state which can be achieved through a variety of different factors such as e.g. role clarity, supervisor consideration, conflict-free environment and organizational support (Meyer & Allen, 1991). Particularly the latter is an interesting factor as it seemed that most employees at the Big Four appeared to not only have a, as previously mentioned, good relationship with their superiors but also feel that they were provided and supported with different learning opportunities. The learning environment and opportunities for e-learning were often highlighted by employees during the interview process and seemed to have created a great response to their commitment. Besides the experiences based on comfort and value matching there are also competence-related experiences worth mentioning, such as accomplishment, autonomy, fairness, opportunity for career advancement and the personal importance to the organization (Meyer & Allen, 1991). Due to the Big Four, as a professional service firm, being highly dependent on the competences of their employees it is not surprising that competence-related experiences seemed to have a great impact on the self-identification of employees with the organization. As mentioned in the findings, fairness came across multiple times as a fundamental factor contributing to the employee commitment and even more so, would greatly discontent employees if it were to be not in place. The previously mentioned learning opportunities are also a great chance for employees to advance in their career, which

contributes to a feeling of higher competence and thus commitment. The appreciation of accomplishment being recognized created a great impact on the perceived competence of employees and might have contributed to a greater engagement for future projects.

Classifying the engagement in CSR initiatives as either comfort-related or competence-related experience seems to be a confusing endeavor, due to the engagement in activities beyond the work scope might not be directly related to either category. It can be noted nevertheless that engaging in CSR activities creates a positive impact on the work experience at the organization, which thus also positively impacts organizational commitment.

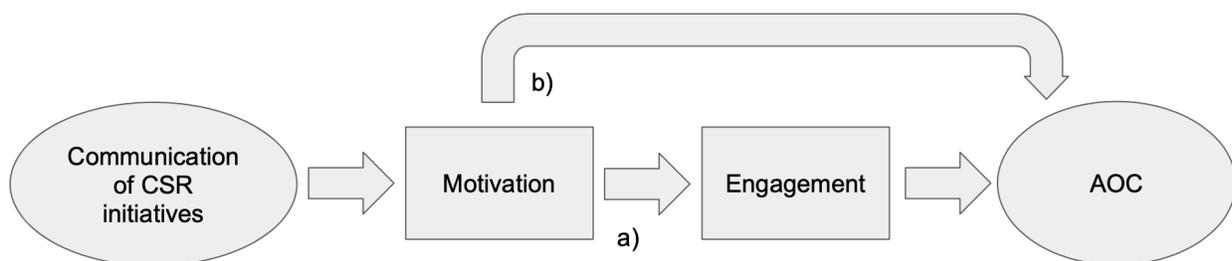
Throughout the use of the theoretical framework of Meyer and Allen (1991), the application of personal characteristics, organizational structure and work experiences of affective organizational commitment each translate in-depth reasons as to why the communication of CSR is driving and shaping organizational commitment of employees at the Big Four.

6. Conclusion

This research was conducted with the aim of analyzing the effectiveness of internal and external CSR communication and the impact of CSR on affective organizational commitment of employees in the professional service industry. In order to accomplish this objective, a case study of the Big Four in Sweden, with the participating companies being PwC, Deloitte and EY, was deemed most appropriate. Building on the empirical findings and the discussion based on the framework of Meyer and Allen (1991) it is now possible to answer the research questions as to *how CSR communication affects employee commitment in the professional service industry*.

Throughout the discussion of the findings it has become clear that CSR can become an important factor in motivating employees and over time, creating commitment amongst internal stakeholders. In order for CSR to fully develop its impact on employee motivation it is crucial that CSR is communicated efficiently and by the use of a channel that employees are most responsive to. Employees will only become engaged in the company if they are sufficiently informed about the CSR endeavors and the communication through internal channels, thus that is the most effective tool to reach internal stakeholders. To conclude, the results of this research will be summarized in the following graph which visualizes the identified relationship between the different concepts.

Figure 1. Impact of Communication of CSR initiatives on Affective Organizational Commitment (AOC)



The findings of this study are taking a cautious attempt to arrive at the following assumption about the relationship between the communication of CSR initiatives and affective organizational commitment: CSR communication can be utilized as a tool to spark employee motivation, which can lead to mentioned employees to eventually get engaged when provided with the opportunity to get active, which could effectively increase the affective organizational commitment as defined by Meyer and Allen (1991). In order for this process to work efficiently it appears to be a determining variable whether the individual has a personal interest in the area and feels the personal responsibility to get active. CSR initiatives can be abundantly communicated, yet it still requires the individual to care and believe in the importance of CSR, which is why it is so important to find employees who match the values of the company. It is to be probed whether a)

an individual has to get engaged in CSR in order to develop affective organizational commitment or b) whether the motivation of working for a company in which the opportunity for engagement is provided is in fact enough incentive for affective organizational commitment to be developed. The findings of the research suggests that both options are plausible and which path is most effective again depends on the degree of personal interest in CSR and the willingness of the individual to get engaged. Nevertheless it is to be assumed that active engagement would lead to a stronger affective organizational commitment due to the engagement in CSR initiatives influencing the work experience of the employee as explained by Meyer and Allen (1991), rather than the simple motivation from hearing about opportunities and/or colleagues getting engaged, which is in fact rather passive. It is also evident that regardless of the personal background and interest in CSR, employees seemed to share the opinion that if the employer would provide more time for CSR related activities, more employees would be willing to engage. Particularly an industry such as the professional service industry that is highly dependent on the expertise, human capital and engagement of its employees, is thus also dependent on mentioned employees to have the ability to take responsibility and have a personal interest in CSR in order for internal CSR to be effective. It can thus be argued that beyond the external reasons as to why companies should engage in CSR another very valid reason is that internal CSR is positively impacting employee motivation, engagement and commitment which can potentially also positively impact employee performance. Service Industries can thus profit from higher employee performance as the service they are providing might be of improved quality.

Although several significant conclusions can be drawn from this thesis, it needs to be noted that the conducted research has highlighted the tremendous complexity of the connection between the communication of CSR initiatives and employee commitment and the different phases it undergoes. The existing research covering the mentioned research topics are still debating about the validity of the correlation and it needs to be noted that the findings of this study might not have drawn the same conclusion as another research covering a different industry, which does however not diminish the truthfulness of the findings of this research. Yet there is evidently the need for more thorough investigation in said area, before definite conclusions can be drawn.

6.1 Contribution to the Research Field of International Business

This research offers multiple substantial theoretical contributions to the research field of international business by confirming previous findings of international scholars regarding the area of CSR communication and organizational commitment. A great success of this research has been to not only successfully apply the theoretical framework of Meyer and Allen (1991) in addition with the concepts of employee engagement and motivation but to utilize it in order to explain the impact of CSR on commitment. It has thus also proven that although the theoretical framework is adequate to explain the organizational commitment in firms even thirty years after its creation, it is also possible to adapt and extend the scope of the framework to make it more applicable for current phenomena in modern business.

Besides the theoretical contributions there are also practical contributions for the participating companies of this research. The findings of the research can be beneficial in creating a better understanding of commitment of employees at the respective companies as well initiating improvements in the CSR communication towards employees. A better understanding of the underlying reasons for employee commitment will be incredibly useful for the respective firm to utilize the impact of CSR on commitment to effectively create commitment amongst newly graduates and on-boards and how to engage those already committed and have stayed with the company for a longer period of time. Additionally, the interviews gave insights about the effectiveness of and possibility to improve the internal CSR communication, which creates the chance to address internal stakeholders more effectively in the future. The findings will thus find very practical applicability in the real world and assumably be helpful for the management of the Swedish representation of the Big Four.

6.2 Suggestions for Further Research

With CSR initiatives and communication thereof being an increasingly important part of international business operations the findings of this research can be of importance for the research area of international business. Since this case study is based in Sweden it is not possible to generalize the findings for the employee commitment of the entirety of the Big Four. The Big Four are multinational corporations and have their business operations in different cultural environments and it is advisable to probe the findings of this thesis regarding its applicability in different cultural settings around the globe. This can be achieved by conducting research with the objective to scrutinize the impact of CSR communication on employee commitment in a different geographical area, e.g. a different continent or by broadening the geographical scope to a larger area, e.g. the Nordic countries. Additionally it could be suggested to examine the research question from a quantitative perspective to gain a deeper understanding of the findings and to empirically investigate the degree of commitment on a measurable scale.

6.3 Limitations

Due to the nature of research, certain limitations when conducting the study can be identified. Firstly, the exclusion of KPMG in the collection of primary data can be considered a potential limitation. However, due to the fact that the Big Four are a highly integrated group and largely representative (Ramirez, 2012) , it can be argued that the findings and applicability of the research remain valuable. Moreover, the sample size during the primary data collection process included 11 participants, a sample size that might limit the applicability of the findings for the entirety of the Big Four in Sweden but which has been accepted due to the limited time scope of this research. Furthermore, the terms commitment and engagement are applied throughout the thesis and previous academic literature provides multiple different definitions of the two concepts. One potential limitation during the collection of primary data is that participants might

have subconsciously used the terms interchangeably due to limited knowledge about the theoretical background of the two concepts and the habitualness of using the terms interchangeably in spoken language. The authors of the thesis attempted to overcome this potential limitation by explaining the two terms during the interviews to ensure coherent understanding and application among the interviewees. Another limitation is found for the secondary data due to there being a lack of a uniform and comparable layout across the different reports, which might have impacted the comparative validity of the data, which the authors attempted to overcome by carefully cross-examining the reports.

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Appendix: Interview Guide

* ____ respectively referring to PwC/Deloitte/EY

Company Email

Dear Sir / Madam,

Our names are Nadia Staude, Johanna Koch and Sofia Kekkonen and we are currently writing our bachelor thesis in the BSc International Business program at Lund University School of Economics and Management (LUSEM). The focus of our thesis is on **CSR initiatives in the professional service industry and their effect on organizational commitment of employees in Scandinavia: a case study of the Big Four**. The aim of our research is to study the following:

How does CSR communication affect employee commitment in professional service firms?

- How do employees of professional service firms feel about CSR initiatives?
- How effectively are CSR initiatives communicated to the employees of professional service firms?

We look forward to gaining insights on the relationship between your company's CSR initiatives and internal stakeholders, and your contribution to our thesis will be mutually valuable. After successfully finalizing our research you will get access to our research findings, which will be beneficial for increasing the understanding of the corporate culture, the effectiveness of your CSR communication endeavors and the underlying reasons for employee commitment at ____.

Your company is of great interest to our research due to ____ being a member of the Big Four and thus an internationally renowned market leader. We would be delighted to be given the chance to conduct anonymous interviews with 6-7 of your company's representatives. The length of the interviews will range from approximately 45-60 minutes and would be conducted in English, to successfully contribute to the research area of international business.

Your contribution will be very appreciated and we look forward to working together!

Sincerely,

Nadia Staude, Johanna Koch & Sofia Kekkonen

Interview Questions

Icebreakers

What is your name and what is your role at the respective company?

How long have you been working at the respective company?

Do you have a University degree and if so, which one?

To what extent would you say you are familiar with CSR? Perhaps within your previous education?

Have you had any CSR or sustainability related courses within your formal education?

Are you directly engaged in any CSR initiatives or reporting?

Why did you decide to seek employment at this particular company?

What is your personal definition of CSR? What keywords do you associate with it?

Can you name any CSR initiatives at ___ ?

Questions

Do you believe that companies in general should engage in CSR initiatives, and if so, what are the reasons for it?

Do you feel like ___ is a good corporate citizen?

How would you describe the positive contribution of ___ to the overall society?

Are you actively engaging in any of ___ CSR activities, and if so how?

What do you perceive to be the most important CSR area? Are you satisfied with how ___ is doing in said area?

Does ___ deliver and match your expectations in terms of CSR?

What do you perceive to be ___'s most important values? Are they aligned with your personal values?

How do you feel about ___'s CSR initiatives, what emotions do you personally associate with it?

How are CSR initiatives communicated by ___ (reports, meetings, representatives, code of conduct etc.)?

Have you read any CSR related reports of ___? (corporate responsibility report, impact report, transparency report etc.)

Which channel do you receive your CSR information from?

Who do you think is the main target audience of ___ CSR report/initiatives?

What aspects of ___'s CSR initiatives are you the most aware of?

Have you had any training/education on CSR at your ___? If yes, please explain how the training/education took place?

Do you feel that ___ adequately communicates its CSR initiatives to you, and if so, how?

Do you feel like ___ can improve the communication of CSR initiatives, and if so, how?

Do you consider yourself to be committed to ___, and if so, why?

What would you consider to be the key drivers of your personal motivation and engagement at work?

How important are CSR initiatives to you in terms of your commitment to ___?

Is CSR something you considered when choosing your employer?

Would you recommend ___ as an employer to friends or potential talent based on their CSR initiatives?

Are there any specific initiatives of ___ that made you feel more engaged? (e.g. mental health during covid, mentoring programs etc.)

If ___'s CSR engagement would suddenly decrease or they would not be able to keep their CSR promises, would that change your feelings or commitment towards the company?