

Political Institutions and Corporate Social Responsibility: A Nordic Welfare State Perspective from Denmark

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1 Introduction

In Denmark, CSR takes place in a highly regulated political, social and economic framework. Three issues stand out as special: first, various Danish governments have pressed forward various ambitious plans for CSR; in short, CSR is, at least relatively speaking, institutionalized and politicized in Denmark (Vallentin, 2013). Second, many issues that in other geographical contexts might fall under the umbrella of CSR—workplace safety, basic environmental concerns, gender equality etc—have long been regulated by law with less room for further improvements given considerations of competitive edge. Third, SMEs comprise more than half of the private sector employees and turnover.

The fact that much, or at least some, of the space available to “do CSR”—on the premise that CSR concerns initiatives with positive social and environmental impact that go beyond and above what is required by legislation—is already occupied by legislation and union agreements generates a seeming paradox: although government (s) have pressed forward ambitious CSR plans, and a majority of Danish businesses (according to some studies) report that they are engaged in CSR, it could be said that CSR plays only a very minor role in the actual practices of Danish businesses.

In the light of the previous, we aim in this article to go through at least the most important parts of the suggested political and institutional themes. Besides from this brief introduction and some concluding remarks in the end this paper consists of

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three main parts. First, we present an introduction to CSR in Denmark, including how the Danish welfare state's influence on Danish companies approach to CSR. Second, we discuss whether CSR should be seen as extra-legal activities, i.e. something that goes beyond the demands of the state and the law. Third, we present some future perspective on CSR in Denmark.

2 CSR in Denmark

2.1 *The Danish Welfare State and Its Business Environment*

Denmark belongs—together, roughly, with the other Scandinavian countries and the Netherlands—to the group of market economy welfare states with a universal social model (Mogensen, 2010). A market economy welfare state allows for extensive rights of private property (Denmark ranks tenth in the world on the 2014 index of economic freedom made by the Heritage Foundation) and aims for efficiency in market exchanges while at the same time underscoring redistributive concerns in order to promote the wellbeing for the worst- and worse off. A universal social model puts less (or no) emphasis on insurance-based systems of social welfare provisions, whether they are primarily based on individual insurance (the so-called “liberal model” of, e.g., the US and UK) or on various more corporative models (the so-called “continental” model of, e.g., Germany and France.) In other words, provision of social security, health services etc. is predominantly independent of individual contribution (except, of course, in the forms of taxes) or insurance; it is “universal.”

With a system of progressive taxation and an emphasis on equality throughout a range of domains (economically, politically etc.), the GINI-coefficient is (in 2012) 28.1, indexing the country as the 11th-most equal country in terms of economic equality.

In comparison with neighbouring states Germany and Sweden, Denmark (not counting the independent unit of Greenland) has few natural resources (apart from agri- and aquaculture and some oil) and, especially, only a modest history of large industrial corporations. SMEs account for more than half of the employees and turnover.

Moreover, there is a strong culture of political consensus: a predominantly social-democratic majority (in various guises) of the public throughout most of the twentieth century has created a political culture where employer-organizations have been (forced to) accommodating worker's demands as concerns worker's rights, salaries etc. to a rather higher degree than many other places. On the other hand, businesses are less burdened by handling social issues themselves as concerns provision of health care, pensions etc.; this is taken care of by the universal model. The so-called “three parts negotiations” between unions, employers' organizations and the ministry of finances are pivotal for any major change of practices in the Danish labour market. It is in this specific context one must understand CSR in Denmark.

2.2 *Some Basics About CSR in Denmark*

In 2005 TNS Gallup conducted an extensive survey regarding the CSR engagement of SMEs in Denmark. The survey came up with a number of interesting results. Among other, it showed that three quarters of Danish SMEs had implemented CSR activities. Workforce-related CSR activities, including securing a safe and healthy working environment, was the most widespread (54 % claimed to have implemented CSR activities in this area) followed closely by environmental activities (51 %) (TNS Gallup, 2005). According to a more recent survey study done by the Danish Association of Managers and Executives (in Danish titled 'Lederne') these two topics were still on the top of Danish companies' CSR agenda, even though the percentage of companies that had implemented workforce-related CSR seem to have risen substantially from 2005. According to the more recent survey about 70 % of Danish companies engaged in CSR had implemented work-related CSR activities, whereas about 54 % of them had implemented environmental CSR activities, which is just a 3 % increase compared to 2005 (Lederne, 2009).

As concerns workforce-related activities the idea of the inclusive labour market, focusing on the inclusion of marginalized groups in the workforce, including religious minorities, people with disabilities etc., was considered to be one of the most important topics within the field of CSR (The Danish Government, 2008). In a survey done by Epinion on behalf of a forum for Danish business leaders, 76 % of the 403 companies participating in the survey informed that they had employees with reduced work ability e.g. people with disabilities or immigrants with very poor language skills (Epinion, 2011). Also, a survey done by the consultancy LG Insight on behalf of the (former) Danish Ministry of Refugee, Immigration and Integration Affairs indicates that Danish companies, at least when it comes to religious minorities, have a (fairly) positive attitude. Among others, the study shows that out of the 45 (mainly large) Danish companies participating in the survey about 90 % of them had a positive attitude toward letting Muslim employees wear a headscarf at work and all of them were willing to accommodate religious preferences such as special food in the workplace cafeteria. Notice, however, that not every kind of religious practice was welcomed. For instance, when asked about their attitude toward the Muslim niqab (which covers almost everything except the eyes) 95 % of the companies had a negative attitude (LG Insight, 2007).

When it came to reasons for implementing CSR activities the data in the survey conducted by TNS Gallup showed that as many as 69 % of the enterprises cited ethical and moral reasons, whereas "only" 56 % referred to the expected positive impact on the enterprise's financial result (TNS Gallup, 2005). That moral obligation was the main driver for engaging in CSR might come as a surprise to some. However it is important to notice that Danish SMEs in this respect does not stand out when compared to European companies in general. A study done by Arlbjörn, Warming-Rasmussen, Liempd, and Mikkelsen (2008) shows that the most prevailing driver for CSR in European companies is ethical and moral considerations, which means that the Danish SMEs are actually just following the trend of

European companies when it comes to motives for implementing CSR activities, at least as concerns the self-reported motivation of companies.

Now, if 75 % of Danish SMEs were engaged in CSR activities in 2005, then it might seem reasonable to expect that today an even larger part of Danish companies (maybe as high as 80 or 90 %) have implemented CSR activities. The reason for this optimistic estimate is that we have data which indicates that since 2005 CSR is becoming more and not less widespread. One example of this trend is stated in an action plan for CSR presented by the Danish government in 2012. Here it is stated that: “The number of Danish companies that have adopted the UN Global Compact has increased steadily from 38 companies in 2008 to 200 today” (The Danish Government, 2012, p. 4).

Hence, The Danish Government’s objective—stated in the 2008 action plan for CSR—of encouraging Danish companies to engage in CSR (see more about the Danish Governments plans for CSR below) almost seems to be fulfilled before getting off the ground. However, it is worth to notice that other and more recent surveys reach different conclusions as concerns the CSR commitment of Danish Companies. First, a survey by the Danish consulting firm Succes med CSR and the newspaper Berlingske Tidende conducted among 650 of the 1,000 largest Danish Companies, conclude that almost two-thirds of Danish companies have not implemented any CSR policy (Springborg & Ostrynski, 2009). This survey is in line with a survey conducted by the Danish Association of Managers and Executives which showed that only about 40 % of Danish companies are working actively and systematically with CSR (Lederne, 2009). It is difficult to say which survey that hit the mark, and we do not want to go into a long debate about that here—however, it is important to notice that the different results might be due to a difference in opinion regarding what it implies to be working with CSR. As noted in a report by the Danish Council for Corporate Responsibility, more than three quarters of Danish companies are working with CSR-related areas (including social and environmental areas), but at the same time two out of three of the Danish companies did not have any strategy or policy in regards to CSR, meaning that a lot of Danish companies seem to be working with CSR but without defining it as CSR (Rådet for Samfundsansvar, 2010).

As a final note on the level of CSR engagement it is worth to notice a survey conducted by the British think-tank *Accountability* in 2007 regarding responsible business operations in 108 countries. In this regard Denmark came in second (behind Sweden) in the “Responsible Competitiveness Index” (The Danish Government, 2008). Also, in a more recent survey presented by the world economic Forum Denmark is number 7 (out of 148 countries) when it comes to the ethical behaviour of firms (World Economic Forum, 2013).

One leading CSR consultant (Christian Honore of KPMG Denmark) emphasized two issues that preoccupy Danish companies engaged in CSR in the recent years. First, a focus on “materiality”, which can be seen as a concept pertaining to the instrumentally driven value for the company e.g. in terms of boosted brand value or improved/sustained stakeholder relations etc. of CSR engagements; as a normative concept about the value or relative importance of various CSR activities; or both.

Naturally, the focus on prioritization and “value for money” (either literally or metaphorically) goes hand in hand with the less favourable business environments of the financial crisis of the late 2000s and early 2010s. Second, most companies heavily involved in international transactions has been focusing on anti-corruption, which probably reflects the ever increasing focus on business relations with the BRIC countries.

2.3 *The Relation Between Government and CSR in Denmark*

According to Vallentin’s analysis (see Vallentin, 2013), one can tease out three different overall aims or “governmentalities” associated with the Danish state’s engagement with CSR. From the early to mid-1990s an onwards an *inclusiveness regime*, focusing on “the inclusive labour market”; a *competitiveness regime*, associated with the instrumental value of CSR from the early to late 2000s, followed by a (partly emerging) *accountability regime*, with a more mixed focus on both classic CSR issues and competitive edge (see below). It is instructive to spell out a bit of the details associated with each of these phases:

The inclusiveness regime focused, as mentioned, on the inclusive labour market: “...inclusion of weak and marginalized groups (immigrants, disabled and long-term unemployed people etc.), the campaign was about *preventing* unemployment, *retaining* employees through reassignment after illness or accidents, and *integrating* people into the workforce. . .” (Vallentin, 2013, p. 6). Even though the specific focus on inclusiveness is only superficially manifest in current government initiatives, one should not underestimate the continued impact of this first phase of state—business cooperation: CSR is still very much associated with businesses effort to make an “extra” contribution vis-à-vis in terms of important social goals in the labour market in Denmark.

The competitiveness regime focused on CSR as a means to profit and competitive advantage, and emerged partly as the result of a political shift from the 1990s, where governments were dominated by various alliances led by the social democratic party, to a liberal-conservative domination throughout the first decade of the 2000s. However, clearly, this shift reflected similar moves in the CSR literature with increased focus on “shared value” and, in broad terms, the strategic business potential of CSR.

2.4 *The Government’s Current Action Plans for CSR and the Accountability Regime*

In 2008 the Danish Government presented its first official action plan for CSR (The Danish Government, 2008). The aim was to support Danish businesses in their work

with CSR, and the government emphasized that the action plan focused on business-driven CSR. In this regard, the Danish Government stated that “the action plan aims to help Danish businesses reap more benefit from being a global frontrunner in the matter of corporate social responsibility” (The Danish Government, 2008, p. 7). The governmental action plan contained 30 concrete CSR-related initiatives in the following four key areas: (1) propagating business-driven CSR; (2) promoting businesses’ social responsibility through Government activities; (3) corporate sector’s climate responsibility; (4) marketing Denmark for responsible growth. One of the concrete initiatives was the Government’s plan to make CSR reporting mandatory for large business operating in Denmark. In this regards the Danish Government stated:

The duty to report will encourage more openness, thus strengthening shareholders’, customers’ and members’ opportunities to take a stance on businesses’ and investors’ CSR work. Another objective of the duty to report lies in the fact that the more businesses and investors who actively decide on CSR and communicate their decision to the public, the stronger a position Denmark will enjoy internationally as a country known for responsible growth. The cumulative effect can bolster Danish businesses’ market shares (The Danish Government, 2008, p. 21).

The mandatory reporting initiative would thus, according to the Danish Government, not just be a win-win situation but a triple win situation, benefitting first the stakeholders (due to increased transparency), second Denmark as a nation and third the Danish businesses’ (both benefitting from the positive publicity that the mandatory CSR reporting was expected to have). The reporting initiative, which was later supported by the Danish parliament (since 2009 large companies operating in Denmark has been obligated to report about their CSR activities), is a good example of the Danish Government’s view on CSR as something benefitting society as a whole (and sometimes in addition specific stakeholder groups) as well as the corporate sector. The potential (and not completely unrealistic) conflict between maximizing profit and benefitting society is totally absent in the 2008 action plan. This hardly being a big surprise since, as noted above, the Danish Government explicitly declared that it focused exclusively on business-driven CSR.

In 2012 the Danish Government presented its second official action plan for CSR (The Danish Government, 2012). In this plan the focus is still on business-driven CSR, however some might find that the tone has (slightly) changed when, for instance, the Danish Government in the beginning of its report states:

This action plan does not only look at the companies and their business interests in implementing social responsibility. It is the Government’s ambition that both human and natural resources in Denmark should be used in a way that is both sustainable and competitive. This applies nationally as well as internationally. Social responsibility is therefore about ensuring that growth and responsibility go hand in hand, creating shared value for both companies and society (The Danish Government, 2012, p. 3).

At first sight this seems to indicate that the Danish Government this time around acknowledges the potential conflict between business and society. The need to ensure that growth and responsibility go hand in hand seems to imply that potentially growth and responsibility could conflict. However, later in the report the

Danish Government seem to deny any such potential conflict when it states that “Responsible conduct and growth should not be regarded as conflicting goals. Responsible conduct and growth go hand in hand, (...)” (The Danish Government, 2012, p. 4). Now, we are not claiming that the Danish Government denies that business and society can have conflicting interests. Such a position would be downright foolish—some companies would (and some do) benefit financially if (or because) they do not behave socially responsible e.g. by paying bribes or polluting (notice, the motive for paying bribes, polluting and violating other international recognized CSR codes seems to be a financial one, strongly indicating that CSR and maximizing profit sometimes conflict). What we are claiming, and what the quotes above (in our view) clearly illustrate is that the Danish Government, like so many others dealing with CSR, disregards or downplays the potential conflict between maximizing profit and acting socially responsible.

3 Government and CSR: CSR as Extra-Legal Activities?

In many respects, the state is a very active player in the Danish practice of CSR. One might call the present state of affairs a form of “government CSR”. As pointed out by Vallentin (2011) the fact that the Danish welfare state is highly regulated when it comes to classical CSR-related issues, including the labour market, environmental issues etc. means that the Danish companies are starting at a very high level compared to companies from less regulated countries. To many, the notion of government CSR probably sounds wrong or conceptually distorted. CSR, it might be said, is precisely voluntary actions, undertaken by businesses, that go *beyond* what is mandated or enforced by the state through its laws. CSR, many maintain, is “extra-legal”, and a distinction must be made between activities that are regulated and mandated by the law on one hand, and the area of voluntary actions that go beyond the demands of the state and law (the area of CSR) on the other.

However, we believe that this is an unfortunate, untenable distinction. In essence, there are two problems: First, law is not only enforcing, demanding, or restricting. It has *enabling* functions as well, and many voluntary (i.e., non-enforced, non-mandatory) actions undertaken by businesses in the name of CSR rely on the enabling character of the law. Secondly, on the premise that CSR has an ethical dimension that is not wholly reducible to instrumental considerations—in other words, on the premise that CSR is not simply some sort of marketing or branding tool—it becomes unclear *why* we should distinguish between legal and extra-legal activities. If the point of CSR activities is to pursue some ethical desirable state of affairs—or fulfil some moral obligation—then whether or not something is demanded by law or not seems to be wholly irrelevant. Allow us to elaborate:

The enabling features of law. In CSR and in business studies in general, there seems to be a very restricted view of the function of law: Law demands, restricts, and mandates enforcement in cases of non-compliance. However, reflection soon

reveals that law plays other, more positive roles. Law does not only assign duties and liabilities; it also gives privileges, assigns immunities, and creates opportunities and institutions. There is a host of cherished institutions and practices that cannot (at least: cannot in the conventional sense) exist without the *enabling*, creative sense of law: marriages, contracts, practices that require some official recognition such as medical doctor or lawyer, and so on and so forth. One might, in a lawless society, occupy a special role such as “negotiator” or “arbiter”, but one could not be a lawyer, an accountant, a finance banker etc. These roles are *enabled* by law.

We maintain that if one is aware of the enabling feature of law, then the distinction between legally regulated actions on the one hand and “extra-legal” actions on the other becomes conceptually muddled. To take a very simple example: a company could not undertake the voluntary action of donating money to some local, CSR-related initiative if it weren’t for the law, which *enables* and supports a system of money. Law is essentially involved in any event. It is true that one might reconstruct the distinction, so that the operational difference is between legally *demand*ed actions on the one hand, and legally *enable*d actions on the other (rather than the cruder “legal” vs. “extra-legal” distinction), and then maintain that “true” CSR-activities are “merely” enabled by law as opposed to demanded by law. Hence, “true” CSR is definable in terms of “voluntary,” actions, including such that are legally enabled. However, it becomes unclear why one would want to fixate on CSR’s relation to the law once one pays attention to the ethical underpinnings of CSR, to which we now turn.

3.1 *CSR and Ethics*

Assume that the *point* of CSR—why we think it is a valuable activity—is not wholly reducible to instrumental considerations of profit maximizing, branding etc., but that CSR (at least *also*) involves a moral dimension. This is not the right place to go into a lengthy debate about *which* normative theory is the best as a foundation for CSR. We claim, nevertheless, that adopting any *plausible* normative theory as a basis for reasoning about CSR undermines the distinction necessary for the proponents of the thesis that only “extra-legal” or “voluntary, including legally enabled” actions are “true” CSR:

Imagine two quite similar companies, A and B, that operate in two separate jurisdictions, a and b. The relevant main differences of a and b pertains to some CSR-relevant legal regulation, say, of environmental impact (“ecological footprint”). In a, the state does not enforce any strict regulation of pollution or use of natural resources, whereas in b, the state enforces some rather demanding restrictions. Imagine, now, that the actual practices of both companies are exactly the same: Even though company A *could* pollute on a much higher level without any legal repercussions due to the lax regime of a, they do in fact live up to all the demands and standards imposed by regime b (and company B lives up to the exact demands of jurisdiction b).

Upholding the distinction between extra-legal (or voluntary, legally enabled) actions and legally mandatory actions seems *simply irrelevant* for any ethical assessment of the actions of the two companies, yet, if one sticks to the distinction, one has to say that company A (since they undertake voluntary, and, *ex hypothesis* socially or environmentally desirable actions) is somehow morally superior to B. But why? The environmental impact of the two companies is the same. Moreover, imagine that company A does not engage in any voluntary actions to reduce pollution, and B still fulfils their (legal) obligations. One would then say that, as concerns CSR, these companies are on the same level (since both A and B “merely” fulfil their legal obligations). But that, of course, also seems wrong: surely, company B is superior in a CSR-relevant way by having a lighter ecological impact than A.

Some might protest and say that there is *something* morally praiseworthy in the actions of company A: after all, they *voluntarily* engage in environmentally beneficial practices. However, it is hard to come up with any robust rationale why this should earn any special moral praise for the company. Imagine, again, two jurisdictions where a does not disallow husbands to beat their wives whereas b does impose legal sanctions on such brutality. If a husband in a does not beat his wife, it seems almost childish to insist that his (in-)actions are more morally praiseworthy than his counterpart in b who also abstains from violence. Morality does not include cookie-points; at least we cannot think of any serious moral philosopher or variant of normative ethics that would justify such a conclusion.

We have engaged in this rather lengthy detour to make the point that one cannot conclude that companies in highly regulated legal circumstances are *any less involved* in CSR when they perform in ways that in other jurisdictions with less regulation would count as archetypical CSR-activities. However, one should not generalize this point too broadly. Surely, in some circumstances, voluntarily adopting codes of conducts or standards that are more ethically exacting than those demanded of relevant jurisdictions means that the company in question fights on an uneven playing field (e.g. if local competitors win a competitive edge in not adopting the higher standard). Voluntarily accepting such a burden might in special cases give reasonable grounds for praising a company for special moral courage or zeal. This, however, does not pertain to the key claim: that there are no good reasons to focus on the legal/extra-legal distinction in conceptualizing CSR.

This last point is, to some extent, in line with the new definition of CSR adopted by the European Commission. Notice, however, that previously the Commission endorsed an understanding of CSR emphasising its voluntary aspect, which is also noted by the Commission:

The European Commission has previously defined Corporate Social Responsibility (CSR) as ‘a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis’ (EU Commission, 2011, p. 2).

However, as per 2011, the Commission puts forward a new proposal for understanding CSR: “The Commission puts forward a new definition of CSR as ‘the

responsibility of enterprises for their impacts on society’ (EU Commission, 2011, p. 6). Surely, moving from an definition that underscores voluntary action to a much broader conception emphasising “responsibility for impacts” is in line with our considerations in the above.

However, neither “impacts” nor “responsibility” is defined in any clear and precise terms (perhaps a rather daunting task in the first place). Specifically, there are no attempts to define mandatory action (apart from the obvious reminder that companies should follow the law). It follows that there is still room for (much) diversity and interpretation of when some policy or action is legal or extralegal, even if in principle the definition which is proposed by the Commission could encompass all of the actions of companies. Moreover, despite the statement from the Commission, we aver that many scholars and a lot of companies still associate CSR primarily with actions that, somehow, go beyond the mere letter of law.

In sum: If we are right that Danish companies *in general* work in a relatively more regulated and “ethically demanding” environment, *and* one insists that only extra-legal activities are CSR-activities, it should follow that, *ceteris paribus*, the *scope* of possible CSR-actions for Danish companies is more restricted, given considerations of international competition. However, looking at the relative *impact* vis-à-vis social and environmental issues of Danish companies, it does not seem reasonable to claim that Danish companies should score especially low on any CSR-index—and, as we have noted earlier, this is indeed not the case.

4 Some Future Issues and Perspectives

In this section, we wish to put forward to conjectures about the shape of CSR in Denmark in the coming years. We focus on two issues: work/life balance (and related themes) and inclusion of workers on the fringe of the labour market.

There is a strong tradition in Denmark for prioritizing workplace issues and worker’s rights in CSR practices. However, only few sustained attempts to address the “new pathologies” affiliated with contemporary work life—collapse of the work/life balance, stress, and so on—have been made. However, especially as concerns knowledge heavy workplaces, where transaction costs of replacing an employee can be extremely high, there seems to be the basis for a “win-win” scenario when it comes to more focus on protection of the workforce against stress etc. Of course, it is probably harder to formalize many aspects of this problem—how do one measure how much of an employee’s thoughts are devoted to his or her work in his or her spare time?—And so the problem does not lend itself to clear cut measures and benchmarks. This might partly explain the lack of effort in the area. But we conjecture that this could be an upcoming CSR issue.

As indicated in the above, unions and employers’ organizations play a very important role in the Danish labour market. While this has created a state of affairs in which “proper” workers (roughly: full time employed organized workers) enjoy a relatively desirable range of benefits and protections, it has not been to the benefit of

the so-called “precariat” (Standing, 2011), the class of persons on the fringe of the organized labour market with part time and/or short time contracts—free lancers, “burger flippers” etc. An ambitious future CSR policy will have to face up to the fact that more and more people work on this fringe—voluntarily or otherwise, and again, we foresee that this will begin to emerge as a CSR issue in the coming years.

5 Conclusion

If one takes outset in a standard definition of CSR as “voluntary actions with positive social/or and environmental impact that go beyond and above what is required by legislation”, one could argue that businesses and organizations in Denmark are in fact *not* especially engaged in CSR! However, we have argued that this is a wrongheaded notion of CSR: We should not identify CSR or CSR-policies with actions that go beyond and above that what is required by legislation; rather, we need to compare the actual social and environmental impact—positive or negative—of businesses in an assessment of their CSR engagement, whether or not this is legally regulated or not.

This should not read as an apology for Danish businesses and organizations. Even though the field of possibilities for undertaking CSR activities—for contributing positively to social and environmental issues—is *different* in a highly regulated context such as the Danish, the conclusions that “we have nothing left to do” or “we are already burdened by so much government intervention that it is impossible for us to undertake any further responsibilities” are, we believe, poor excuses.

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