The Scandinavian cooperative advantage? A mixed method approach to highlight the influence of contextual conditions for environmental CSR uptake

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Abstract: Multilateral actor-to-actor (A2A) networks, exhibited and commonplace in Scandinavia, are considered key to effective environmental CSR implementation and organisational success. This research investigates the proposed Scandinavian cooperative advantage within the construction industry in order to better understand: a) if the contextual conditions of a country affect environmental CSR uptake; b) if construction companies exhibit environmental CSR-practices differently in discrete contexts; c) the role of stakeholder collaborations for explicit (soft-law) environmental CSR uptake and competitive advantage. With Sweden and Scotland as representative examples of two different contexts within and beyond Scandinavia, the results indicate that the contextual conditions of a country affect the perceptions, and likelihood, of environmental CSR uptake from both organisational and customer perspectives. However, it remains unclear as to whether stakeholder collaborations and A2A networks, traditional within Scandinavian societies, actually influence environmental CSR uptake more so than in external contexts.

Keywords: corporate social responsibility; CSR; corporate sustainability; environmental CSR; explicit soft-law; Scandinavian cooperative advantage; stakeholder theory.

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1 Introduction

The environmental aspect of corporate social responsibility (CSR) is of paramount concern for a multitude of stakeholders in a world dominated by the sustainability mantra (e.g., Sarkar and Searcy, 2016). Although institutions, society and academics alike are increasingly interested in the ecological outcomes of business as vital to organisational success (Elkington, 1994, 1997; Larrán Jorge et al., 2015), this is challenged by some as mere 'greenwashing' (De Vries et al., 2015); especially so in traditionally polluting industries such as construction. Accumulating environmental legislative practice emplaces increased expectations on corporations. Such demands involve, for example, the interpretation and coordination of treaties, declarations and directives from the macro-institutional level into strategies, processes, accounts, reports and environmental management systems (EMS) at the micro-organisational level, primarily manifested via explicit soft-law programmes (see Brés and Gond, 2014; Matten and Moon, 2004, 2008).

CSR, and corporate social responsiveness as process orientated (CSR2) (Epstein, 1987; Kakabadse et al., 2005; Kubenka and Myskova, 2009; Maon et al., 2015), are forms of explicit soft-law borne from assumed moral codes. Independent from operational sector, although contextually specific catalysts for strategic action (see Arjaliès and Mundy, 2013), they are used to harmonise businesses' effects in society (Metaxas and Tsavdaridou, 2014). However, organisational competitive advantage can be achieved if the environmental capabilities of a firm are unique and difficult to imitate (Barney, 1991; Kull et al., 2016; Munck and Brorim-de-Souza, 2012; Reed, 2008; Walls et al., 2011), which can extend throughout supply-chain networks.

Due to growing internationalisation, firms are expected to move at a pace above and beyond the law based on the premise of stakeholders' ecological concerns (Larrán Jorge et al., 2015; Kakabadse et al., 2005; Porter and Van der Linde, 1995). Organisations are situated within dynamic legal and social environments, where cooperation, trust, legitimacy and understanding are seen as effective tools for business longevity (Mousiolis and Zaridis, 2014; Nidumolu et al., 2009; Porter and Kramer, 2006, 2011) and sustainability (França et al., 2017). Neoclassical schools of thought have been abandoned (see Friedman, 1970; Machan, 2009) and corporate sustainability (CS) (see Dyllick and Hockerts, 2002) is now commonly achieved through the mechanism of actor-to-actor (A2A) networks (Vargo and Lusch, 2011) and stakeholder approaches (Calabrese et al., 2013; Carroll, 1991; Freeman, 1984) composed of cooperation, dialogue and transparency with management as the linchpin (Johannsdottir et al., 2015; Kakabadse et al., 2005).

'Cooperative advantage', considered prevalent within Scandinavian societies, is receiving growing attention within the global business arena as the means of moving beyond minimal compliance towards active, iterative environmental CS, expressed via CSR policies and other disclosure mechanisms (see Strand et al., 2015; Strand and

Freeman, 2012). Therein, multilateral social pressures shape organisational strategic design (see Sangle, 2008; Schaltegger and Burritt, 2010). And, although research on the so-called 'Scandinavian cooperative advantage' is limited, it offers interesting scope for a novel explorative study. Nowhere is this more paramount than within the construction industry, where infrastructure and buildings have effects beyond site, regional and national geographical existence, as well as surpass the lives of citizens utilising them (see Russell-Smith and Lepech, 2015).

In essence, the key challenge for business is to address the social creation of CSR for strategy development via engagement and explicit practices which translate into better corporate performance (see Dahlsrud, 2008; Ding et al., 2016; Panwar et al., 2016; Zhao et al., 2012). The move from implicit hard-law to explicit soft-law (Brés and Gond, 2014; Matten and Moon, 2004, 2008) requires the consideration and integration of stakeholders as integral to organisational success (Calabrese et al., 2013; Strand and Freeman, 2012). And, with collaboration the premise of multilateral Scandinavian A2A networks, it is proposed that the Nordic bloc is the true leader of environmental CSR implementation (Strand et al., 2015). Within Scandinavia, business exists alongside society and ecology on equal bases. Nevertheless, there is the need of more studies to explore the bilateral relationship between environmental CSR and the Nordics, where competitive advantage based on consumer satisfaction and trust is created by cooperation and dialogue as the 'Scandinavian cooperative advantage' (ibid; Strand and Freeman, 2012). Moreover, further studies are required regarding environmental CSR as a source of competitive advantage (Dahlsrud, 2008; Montiel, 2008; Torugsa et al., 2013). Hence, the objective of this paper is to add to the novel literature base of the proposed Scandinavian cooperative advantage. This is achieved via an exploratory research design from both consumer and corporate perspectives which aims to better understand:

a If the contextual conditions of a country affect environmental CSR uptake.

b If environmental CSR-practices are exhibited differently for the construction industry in two discrete geographical contexts within (Sweden) and beyond Scandinavia (Scotland).

c The extent to which environmental CSR practices are considered a competitive advantage in both contexts as founded upon stakeholder collaborations and A2A networks.

The development will be organised as follows. First, a closer look at the existing literature with regards to environmental CSR is addressed in order to contextually frame the research objectives and questions within a stakeholder theory perspective. Second, the methodology is outlined. Third, the combined findings and analyses are presented. Lastly, conclusions are offered in addition to suggestions for future research.

2 Theoretical background: environmental CSR

The definition of CSR may not hold the same meaning for companies within a specific industry (Porter and Kramer, 2006), or the academics seeking to redress it (Dahlsrud, 2008; Dobers, 2009; Nikolaou and Evangelinos, 2009; Sarkar and Searcy, 2016). This ambiguity requires new perspectives be considered as it is not always clear (see Carroll, 1991; Dahlsrud, 2008; Dobers and Wolff, 2000; Jiang and Wong, 2016; Kubenka and

Myskova, 2009; Morton et al., 2011; Pérez and Rodríguez del Bosque, 2013) and highly subjective (Morton et al., 2011).

Despite its complexity and equivocality, Dahlsrud's (2008) definitive review of CSR outlines five primary dimensions, ordered here by importance:

1 organisational stakeholders

2 social considerations

3 economic concerns

4 the degree of voluntariness

5 environmental protection.

Hence, stakeholders are of primary interest to firms upon the construction and implementation of explicit CSR policies, suggesting the necessity of exploring their perceptions and potential impacts on European industries as a source of competitive advantage. Ultimately, there has been a shift to people over profit. Of particular relevance to this paper is Dahlsrud's underrepresented, understudied environmental component. And, although gaining importance within the literature (see Sakar and Searcy, 2016), there is still a lack of conclusive empirical evidence linking proactive environmental CSR to a company's competitiveness (Torugsa et al., 2013). Ultimately, the challenge for firms is to balance considerations between all five facets, and the two approaches of shareholder and stakeholder; whereby the shareholder is, in effect, a stakeholder, and the stakeholder is a dimension of CSR. That is, stakeholder theory posits that the firms balance the competing claims of an array of stakeholders, beyond stockholders, to ensure not only business survival but prosperity (see Freeman and Reed, 1983, Freeman, 1984).

The longstanding debate regarding corporate social performance over financial ends is fierce (Wang et al., 2016). However, studies demonstrate that companies gain competitive and cost advantages by incorporating CSR into their differentiation strategies (Panwar et al., 2016). Porter and Van der Linde (1995) propose that these goals can be unified as simultaneous possibilities whereby firms' attitudes regarding environmental responsibility embrace the external and internal demands of stakeholders to become financially viable. Hence, stakeholder pressure forms a fundamental role in the application of environmental CSR uptake (Kornfeldová and Myšková, 2012). It aids organisational and industry inefficiencies by promoting corporate innovation (see Nidumolu et al., 2009; Porter and Van der Linde, 1995).

Ecological sustainability is posited as *the* central role of CSR (see Munck and Brorim-de-Souza, 2012). Nevertheless, the foremost challenge of managers remains to integrate all three 'focal competencies' of action – social responsibility, ecological sustainability and economic competitiveness – into organisations' market and nonmarket strategies (Orlitzky et al., 2011). The need for corporate transparency (Dobers and Wolff, 2000), i.e., to be 'seen' as legitimately green by stakeholders, is central; more so than institutional pressures (Babiak and Trendafilova, 2011). In this respect, corporate image is promoted as a perceived competitive advantage and reflected throughout the CSR strategy. Motivations for environmental CSR implementation are indeed excessively complex (ibid.), relating to questions of legitimacy (Machan, 2009) and 'greenwashing' (De Vries et al., 2015). Yet, firms are becoming increasingly aware of the long-term cost savings from environmentally conscious behaviour being implemented at the operational level (Metaxas and Tsavdaridou, 2014; Strand and Freeman, 2012). As such, growing

international pressure on companies and industries (e.g., construction) regarding environmental sustainability translates directly into CSR strategies at industry, cultural and spatial levels, whereby potential motivations for implementation (Babiak and Trendafilova, 2011) are affected by national, international and European perspectives (see Taylor et al., 2012).

The Scandinavian environment is considered advantageous to cooperative sustainability and the most effective international model for CSR implementation (Strand, 2009; Strand et al., 2015; Strand and Freeman, 2012). The importance of A2A networks therein is vital for co-developing exchange (see Gummesson et al., 2010; Håkansson and Waluszewski, 2005; Mele et al., 2015; Normann and Ramirez, 1993; Vargo and Lusch, 2011) whereby organisations are expected to act based on the collaborative interests of the wider society (Johannsdottir et al., 2015; Strand et al., 2015). Founded upon stakeholder theory, there has been an evident paradigm shift from a company perspective to that of stakeholder engagement for organisational success (Amaeshi and Crane, 2006; Dobers, 2009; Machan, 2009; Maon et al., 2015; Strand and Freeman, 2012), perhaps not only in Scandinavia. Thus, there is the inherent need to investigate the perceived Scandinavian cooperative advantage to add insight to this new area of study. The objective therefore is to explore such claims by comparing explicit CSR and stakeholder considerations within the construction industries of Sweden as the Scandinavian example, and Scotland as externally-positioned.

2.1 Hypotheses' development

As Strand et al. (2015, p.3) note, "Scandinavian countries and Scandinavian-based companies perform disproportionately well in CSR and sustainability performance measures" due to embedded cooperative stakeholder dialogue. Moreover, as organisational context is fundamental to CSR uptake (Maon et al., 2015; Strand, 2014), it could be argued that stakeholder theory existed in Scandinavian societies long before its supposed beginnings in the 1980s (e.g., Freeman, 1984) where seminal works by Rhenman (1964) and Rhenman and Stymne (1965) previously coined the term (Strand, 2013; Strand and Freeman, 2012). Hence, the collaborative viewpoints in the Nordics existed as early as the 1960s, and 'stakeholder engagement' is favoured (Maon et al., 2015; Strand et al., 2015) and promoted by governments, necessitating the alignment of personal values with those of wider society and the company itself (Johannsdottir et al., 2015). Managers and owners in small- to medium-sized companies (SMEs) in the UK, however, have difficulty justifying this from a performance perspective and exhibit more reactionary responses to CSR even through increasing legislative pressure (Brammer et al., 2010). Therein, the main drivers of success primarily relate to enhanced corporate performance and secondarily public concern (Brammer et al., 2010; Silberhorn and Warren, 2007; Strand and Freeman, 2012).

Scandinavia, though, echoes the movement from 'government to governance' (Hysing, 2009; Peters and Pierre, 1998; Sundström and Jacobsson, 2007) by embracing active responses. It is therefore assumed that Scandinavian businesses hold the advantage when relating to change adaptation (Johannsdottir et al., 2015), operating willingly with environmental tools and accepting increased sustainability legislation affecting CSR, CSR2 and CS respectively (Kubenka and Myskova, 2009). Thus, "business in society, as opposed to business and society" is the focus of the Nordic model, where 'corporate reputation' equates to 'stakeholder support' [Strand et al., (2015), p.2; see also

Vidaver-Cohen and Brønn, 2015] by multidimensional actor interactions (Brodie et al., 2013). That is, in Scandinavia the conventional dualism is replaced by duality.

Overall, the aforementioned posits that CSR programmes are contextually specific (Maon et al., 2015) and influenced by stakeholder involvement. This offers scope for an investigative study to add increased understandings of the perceived Scandinavian cooperative advantage in Sweden with that of an externally-positioned country (Scotland) from the stakeholders' perspective; Scotland as the illustrative tool where environmental legislation prevails and is considered financially obstructive to firms within a given industry. As such, the following hypotheses are proposed:

H1 The Swedish organisational context affects the degree of soft-law understanding more in respect to CSR practices than the Scottish context.

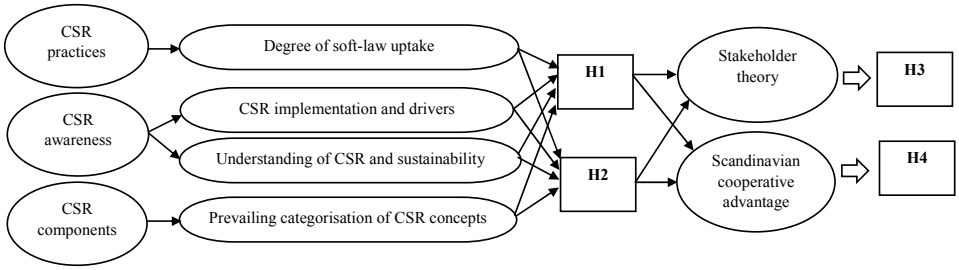
H2 The Scandinavian context (Sweden) implements environmental CSR more than the British context (Scotland).

Countries beyond Scandinavia are expected to progress towards holistic explicit CSR and long-term orientations in order to maintain competitive edge beyond mere economic considerations. This surpasses the scope of the individual to the collective in order to affect a change as "Scandinavian management is heavily laden with characterisations of Scandinavian culture… encouraging cooperation, consensus building, participation, power sharing, [and the] consideration of the wellbeing of stakeholders beyond just shareholders" [Strand et al., (2015), p.12; see also Johanssdottir et al., 2015; Strand, 2009; Strand and Freeman, 2012]. Notwithstanding, the concept of CSR has frequently been discussed in Great Britain (Kubenka and Myskova, 2009), but has primarily focused on disclosure mechanisms and 'limited soft intervention policies' [Maon et al., (2015), p.4] rather than business interaction with the community as part of society. This is in contrast to the partnership orientated model of the Nordics. Nevertheless, an array of studies contests the dominant position of the Scandinavian model by promoting the Anglo-Saxon British approach as more effective (see Aaronson, 2003; Williams and Aguilera, 2008; Maon et al., 2015). Thus, outlining interesting parameters to explore via the final hypotheses:

H3 A high demand from stakeholders of environmental CSR practices increases the likelihood of a construction company's involvement substantially more than a lower demand.

H4 Environmental CSR implementation indicates a competitive advantage for construction companies in Sweden and Scotland.

Figure 1 Hypotheses' development



Comprehensively, the following model (Figure 1) outlines the main concepts from the theoretical framework relating to the hypotheses for exploration.

3 Material and methods

The study uses a mixed methods approach in order to cross-check the datasets, increasing validation and reliability, whilst reducing bias (Yin, 2003). The explored constructs are tested in both quantitative and quantitative case-designs allowing for a discussion of the perceived Scandinavian cooperative advantage for the empirical case of the construction industry.

Various academic journals informed the initial scope of the study via search engines such as ScienceDirect and Elsevier. From this, themes and concepts relating to the Scandinavian cooperative advantage and environmental CSR were drawn out. Moreover, the secondary data analyses of corporate CSR reports and websites formed the analytical discussion by establishing the discrete contextual environments for environmental CSR implementation in Scotland and Sweden respectively. These contexts were elected due to ease of access from the authors' perspective allowing the determination of the frequency and centrality of environmental themes to be explored. All-embracing, the secondary data aids the formulation of research aims, hypotheses, survey constructs and interview questions.

The primary data are composed of both qualitative semi-structured interviews and a quantitative online survey in order to increase reliability and validity through increased understanding of stakeholder perceptions of environmental construction via what Creswell and Clark (2011) term 'convergent parallel design' [see also Bryman and Bell, (2015), p.646]. Such triangulation "reflects an attempt to secure an in-depth understanding of the phenomenon in question" [Denzin and Lincoln, (2000), p.5]. This is beneficial as a means of establishing grounded theory from the stakeholders' point of view (Creswell, 2009).

Both interviews and surveys occurred during March and April of 2016. These were piloted by institutional and public actors in order to ensure lay terms, optimise general understanding and ensure discrepancies were resolved before inception. The process involved both Swedish and English versions to reduce the language barrier potential. The (primarily) face-to-face interviews (one on Skype) occurred with small- to medium-sized construction firms in the two discrete contexts and ranged from 10–18 minutes. The exploration of smaller companies was deemed more conducive to this research. That is, larger firms embracing environmental protection beyond minimal compliance seems intuitive (see Chen et al., 2016), and it is these smaller firms that offer a 'truer' reflection of reality per se from the general citizens' perspective. The companies were approached to participate in the immediate localities of the researchers by both email and telephone canvassing which outlined the nature of the study. Anonymity was proposed as it is the general conditions being researched that are of interest, not the specific companies. In total, 6 out of the 20 contacted companies agreed to interviews yielding a 33% success rate (three in the Mälardalen Region of Sweden and three in Ayrshire, Scotland). The interviewees composed managers (n = 2), general employees (n = 3) and an owner (n = 1), and the interviews began with general CSR information (not overtly focussing on the environmental component) in order to mitigate any bias by providing more realistic and accurate responses. Additionally, the semi-structured nature allowed flexibility

during the discussion when required. A quantitative (anonymous) self-completion online survey was concurrently distributed (n = 104) in order to measure the research concepts from the wider stakeholder perspective, complementing the theoretical framing of stakeholder theory (see Appendix A); construction affecting the lives of all international citizens in one way or another. The constructs were designed to assess the perceptions of CSR practices and patterns in each context, and how these ultimately affect the degree of soft-law uptake. The survey was designed with multiple single-item research questions to be answered on a five-degree scale to ensure subject consistency, as well as matrix single-choice items. In addition, there were open-questions allowing survey subjects to freely express opinions (Wilkinson, 1998). The surveys were dispersed by convenience sampling directly targeting Swedes (n = 50) and Scots (n = 50) through online forums and community networks to which the researchers had access, and were subsequently analysed in SPSS. Four were unusable; completed by citizens beyond the targeted populations. Two-tailed correlation coefficients via Spearman's rho (significance acceptance $\rho < 0.01$) indicated that the constructs were strongly connected. Throughout, inter-rater reliability checks were secured by a series of meetings as the foundations for the discussion, and where applicable back-translated.

There are inherent methodological limitations regarding the representativeness and generalisability of results given the small interview and survey numbers. Specifically, this research aims to increase overall understandings of the Scandinavian cooperative advantage beyond its founding authors and does not seek to generalise. Thus, although a combination of mix-methods has been employed, it is necessary to conduct larger studies in the future. Further, as the surveys were obtained via convenience sampling on distinct online forums and groups, as well as personal correspondence, the demographics were slightly homogenous skewing towards the 20–40 years-old range and cannot be classified as truly random. Therefore, although the best intentions for heterogeneity, this proved difficult in practice. Nevertheless, one could assume that consumers within this age-range are more likely to be those in need of construction-related services, e.g., first time home-owners, small scale improvements etc., which would inform managerial implications for future purchase intention in relation to environmental concerns and the necessity of environmental CSR.

4 Results and discussion

4.1 Contextual background

Construction for the purpose of this research is extended to construction associated services such as plumbing and electricity installation as essential sub-contracted amenities. This industry was chosen as it proposes a contemporary juxtaposition in the consideration of environmental CSR and sustainability concerns. Land use, infrastructure and building practices affect everyone on the planet both now and well into the future, thus making the sector extremely relevant.

The European construction industry exists in a complicated web of overarching national, supranational and international parameters. It is composed of explicit and implicit as well as legal and moral responsibilities affecting the environmental CSR plight. Construction firms must not only look at the static time dimension of effects, but also to the dynamic, future temporal and spatial levels beyond geographical boundaries;

in theory, being both flexible and evolutionary. These are influenced to varying degrees by a combination of international hard- and soft-law practices which form the foundations of corporate planning and strategy beyond minimal compliance and empty rhetoric.

The symbiotic interaction of people and environment is subjectively and socially created, whereby the potential for environmental CSR implementation is a product of domestic underlying stances. In Sweden, environmental protection is at the heart of societal concerns, and the statutory Environmental Code (miljöbalken), in effect since 1998, ensures healthy and prosperous environments now and into the future. Enforced by various governmental bodies[1], illegal industrial practices are penalised to the full extent of the law via fines or imprisonment (Environmental Code, 1998). In a similar vein, the Scottish landscape is dominated by an umbrella framework of domestic hard-law practices which are executed and monitored by the Scottish Environmental Protection Agency (SEPA). The bulk of these are enforced via monetary penalties such as the Landfill tax, or the polluter pays principle (PPP) for construction firms, stemming from the EU's Environmental Liability Directive (2004/35/EC), suggesting a heavy-handed fiscal approach.

Specifically, the Swedish construction industry has been working towards eco-friendlier practices in accordance with top-down legislation using various environmental tools as the groundwork for a checklist of national environmental quality expectations (Boverket, 2007). These have been achieved via stakeholder involvement (Boverket, 2009), signalling active A2A networks as integral when planning for sustainable construction. Scottish concerns appear founded upon 'cradle-to-cradle' philosophies alongside the overt consideration of a comprehensive 'value for money approach' in the procurement process [OGC, (2003), p.16]. The latter suggesting that financial matters prevail. Nevertheless, the British government soft-law paper, published in 2000, titled "Building a better quality of life – a strategy for more sustainable construction" (UK Government, Department of Environment, Transport & Regions, 2010), was regarded by the then Construction Minister Nick Raynsford as "a significant milestone on the road to a more socially and environmentally responsible, better-regarding construction industry" (ICE, 2015). Scotland introduced five 'strategic policy objectives' in 2007 for the construction industry in an attempt to unite various overarching, complementary policies for a more sustainable nation (The Scottish Government, 2016). Similarly, the Swedish Standards Institute released a national version of ISO 26000 in 2010 which provides the construction industry with seven in-depth and explanatory soft-law principles based on accountability and CSR development. Hence, it appears that both contexts are attempting to refine and clarify the roles of organisations with regard to environmental construction practices. Evidently, common environmental concerns exist, alongside some contextual differences based on the institutional environment.

It is proposed that Scandinavian and British construction firms are affected differently in relation to environmental CSR implementation regarding the perceived cooperative advantage. As such, the comparison of six (larger) construction firms' websites offers some interpretation. In Sweden, systematic environmental work permeates entire organisations as an integrated part of construction (NCC, 2016; PEAB, 2016). In Scotland, no clear patterns emerge suggesting that approaches and implementation patterns are highly fragmented and dependent upon the specific company in question (Malcolm Construction, 2016; Morrison Construction, 2016; Ogilvie Construction, 2016). The main Swedish goal is to forward the development of a more sustainable future

by breaking traditional ways of working to include other players and stakeholders in the community, indicating the value of social sustainability (NCC, 2016; PEAB, 2016; Skanska, 2016). Notwithstanding, whilst all Scottish companies refer to the importance of people and collaboration as sources of competitive advantage, neoclassic tendencies surface regarding issues such as cost-effectiveness and the abolition of the landfill tax exemption (Malcolm Construction, 2016). All-embracing, the aforementioned suggests support for CSR implementation as enhancing economic corporate performance, whether social, financial or ecological (see Brammer et al., 2010; Silberhorn and Warren, 2007; Strand and Freeman, 2012).

4.2 Industry views

The interviews attempt to outline the unique contextual conditions from an industrial perspective in order to address any regional trends regarding the main factors considered in CSR design.

For the Scottish informants, staff skills are considered the most important factor for the companies, followed by parameters such as reliability and organisational expansion. Nevertheless, one interviewee refers to 'earning money through [staff]', supporting the dominance of (assumingly economic) corporate performance as the main driver, over social concern. The Swedes however, do not mention their employees' skillsets or economic parameters, but instead emphasise holistic customer packages. This suggests customer-orientation, or the 'business in community approach' (e.g., Strand, 2015) based on A2A networks.

When asked about CSR-policies and community responsibility, the Swedes' counter-questions are specifically environmentally orientated, with two interviewees elaborating by offering examples regarding transport choice as a means of reducing pollution, e.g., carpools. Moreover, recycling and hazardous waste collection are addressed. Other focus areas include material use where price is of lesser importance, as well as life-cycle durability. The Scots note recycling as of primary concern, indicating implicit processes such as law, regulations and building standards as its raison d'être. Other environmental parameters noted are dust, material reuse, changing environmental standards (e.g., piping requirements, asbestos removal) and energy efficiency through increased insulation. Notwithstanding, one informant comments on the financial premium of such as burdensome to customers. More specifically, when asked about the design, all Scottish interviewees say it is beyond the scope of their responsibility, noting: "there is no official company policy" and "we just work to the regulations". They admit not having any overt environmental policies. In contrast, the Swedes hold opposing views. One interviewee refers to the regulation protocol instead of environmental awareness, and another indicates scepticism by noting that smaller engines are used to: "save in on additional costs and not for an environmental purpose". Two of the Swedes explain that they work with ISO certified companies showing mind-sets which go above minimal compliance. Albeit, one informant comments that ISOs are "costly and time consuming" as "living document[s] which need to be tendered regularly". Interpretations here are twofold highlighting the flexibility and continual development inherent to the Scandinavian stakeholder approach, alongside neoclassical concerns. Furthermore, business decisions are made in accordance with external advisory parties boosting the notion of multilateral stakeholder networks inherent to Scandinavia. This indicates that opinions are valued beyond the micro-level of the company.

With regard to the (perceived) competitive advantage addressing the influence of stakeholder networks, the Scots note a strong work ethic followed by price, whereas the Swedes refer to their complete package offerings, as well as reputation and quality craftsmanship. No mention of environmental protection as a source of competitive advantage is stated by either groups at this general level.

Nevertheless, upon specifically asking opinions on environmental protection as a source of competitive advantage, the Scots state: "it's not the be all and end all"; "I wouldn't say people would pick us first because we are really good at recycling"; and "I don't know if it is a competitive advantage for us, it is good for everyone". The first informant even reverts back to the economic perspective by continuing: "the government just keeps lumping more taxes on everything and say […] it's environmental, for example these landfill taxes, but half of it is probably just money making tactics". This statement indicates cynicism of the true meaning of environmental protection as advantageous from an ecological perspective, relating to not only corporate greenwashing, but also environmental legislation and institutionalism as financially obstructive to corporate success (see Williamson et al., 2006). In Sweden, one opinion is that it is an advantage for larger contracts and county work, but not for individual customers. Another explains it as a management issue to communicate with customers, reflecting the guiding literature (see Johannsdottir et al., 2015; Kakabadse et al., 2005), as well as the importance of bilateral A2A relationships in Swedish corporations; customer transparency beyond the profit motive. This informant also continues that price is not an issue in the consideration of more environmentally friendly options.

The potential reasons as to why other firms in the industry develop environmental practices are then explored in order to better understand possible motivations for environmental CSR implementation at the contextual level from an industry perspective, as well as the possible role of stakeholders. The Scottish interviewees again concentrate on the impact of hard, implicit law: "I think a lot of them feel as if they have to with all the new rules and regulations, but […] there are some […] to put their image across […] just to get themselves more work". Here, corporate greenwashing and the profit motive as prevailing aspects of environmental CSR are emphasised. Another informant furthers: "There are a lot of schemes […] to actually get big contracts […] you have to be seen to be recycling […] the big companies are seen to believe in health and safety". However, in Sweden, the opinion is generally positive, and includes aspects of current and future cooperation, as well as security. For example: "We also look at other companies that are [ISO] certified and then it feels safe to use that company because we know what they are working with and what we get". Albeit, one informant suggests the need to further develop hard-laws and regulations which relates to implicit processes and contests the main premise of the Scandinavian cooperative advantage as truly existing.

Finally, future CSR policies are discussed. The Scots adopt a 'business as usual' stance by continuing to adhere to the rules and regulations proposed by government. Further, social aspects of CSR are recognised as of primary importance, over and above the environmental, somewhat concurring with the literature regarding the centrality of public concern in the British context (see Brammer et al., 2010; Silberhorn and Warren, 2007; Strand and Freeman, 2012). For the Swedes, two of the three explicitly express future plans via continual improvements, as well as the expansion of mind-sets through external guidance and new cooperation regarding community integration.

The interviews demonstrate a difference in environmental CSR uptake opinion as dependent on contextual conditions. Both contexts (Sweden and Scotland) emphasise

different company-related services and parameters. The Scottish companies focus primarily on overall profit, expressing additional costs as burdensome, where the role of hard-law and perceptions of greenwashing dominate. The Swedes, however, appear more open to environmental CSR policies, expressing tendencies towards stakeholder theory, where current and future environmental concerns are noted via explicit illustrations (e.g., ISO-certifications and expert advice); price premiums of secondary concern. Finally, both contexts articulate a low engagement from private customers concerning environmental protection measures, and the Scots also express an overall low engagement from the firms' perspective.

4.3 Societal opinions

Various aspects of CSR, stakeholder theory, societal awareness and general opinion for the construction industry in each discrete environment aim to determine the true extent of the Scandinavian cooperative advantage and verify or reject the aforementioned hypotheses. The responses have high internal consistencies (between α = .863 and α = .880), and plentiful correlations at the two-tailed Spearman's rho ($\rho < 0.01$**) significance levels as noted (Table 1).

From these correlations, multiple inferences can be made. The first three correlations aim to test if Scottish construction firms are more resistant to environmental CSR implementation than their Swedish counterparts and offer varied responses. The connection to greenwashing by the Scottish subjects is interesting to note whereby construction companies 'pretend' to be environmentally friendly and do not consider the interests of wider society. Moreover, it is suggested that explicit, soft-law certifications – such as ISOs – are not connected in either context as going above regulatory minimal compliance. For example, the discrete contexts may view certifications as mandatory hard-law, as opposed to guiding soft-law, indicating an area of future research. Further, implicit law appears vital in both contexts for environmental protection as the precursor to more explicit forms. Correlations are also attributed to soft-law and stakeholder theory. The motivation here is to establish patterns of how stakeholders' demands are linked to construction companies' environmental CSR implementation. The high correlations for both contexts suggest that stakeholder concerns are of utmost importance for the industry and should not be overlooked in environmental CSR development to ensure corporate success via trust. Further, it can also be inferred that long-term cost savings from environmental construction are not associated with sustainable purchases (i.e., sustainability) by the Swedes, indicating other motivational factors rather than monetary (the antithesis to neoclassic thought), complementing the industry interviews.

Additional correlations are noted specifically for Scotland when asked if companies 'pretend to be environmentally friendly' with the following constructs: 'construction companies in my country protect the environment' (ρ = .374**); 'construction companies cannot help the environment' (ρ = .380**); and 'construction companies in my country do not think about the environment' (ρ = .465**). Fundamentally, corporate greenwashing is considered more prevalent in the Scottish context as connected to the stakeholders' interpretation of firms' motivations. This suggests a lack of trust and organisational legitimacy.

Table 1 Designed construct correlations

*Spearman's rho correlations at the ρ < 0.01** level*	*Scotland*	*Sweden*
Construction companies in my country protect the environment + Construction companies cannot help the environment	-	-
Construction companies cannot reduce environmental degradation + Construction companies in my country do not think about the environment	-	.347*
Construction companies in my country only think about their customers' needs + Construction companies in my country pretend to be environmentally friendly	.463**	-
Certifications (e.g., international standards) are important to me when choosing a company + Companies in my country do more than required to protect the environment	-	-
Companies in my country follow environmental laws + The law protects the environment	.527**	.416**
Construction companies in my country interact with the local communities + Construction companies in my country give back to the community	.673**	.393**
I (will) only use construction companies that are environmentally friendly + It is very important for businesses to protect the environment	.498**	.605**
Construction companies' mission statements are really important to me + It is very important to me that construction companies have environmental CSR policies	.527**	.362*
It is very important to me that construction companies protect the environment + Environmentally friendly construction practices are important to me	.863**	.548**
I trust companies that protect the environment more than those who do not + Companies who have strong environmental policies can be trusted more	.772**	.747**
I am committed to sustainable purchases + Environmental construction means long-term cost savings to me	.591**	-

Notes: *Significance acceptance ρ < 0.05; **Significance acceptance ρ < 0.01.

Subjects were then asked to rate the factors deemed more (or less) important in the selection of a construction company from predetermined choices reflecting CSR's components. The Scots perceive personal recommendations, as well as localised community concerns and fairness as the most important dimensions, indicating a social orientation over-and-above the environment. This is in line with Dahlsrud's (2008) dimensions, as well as the dominance of public concern in the British context. The Swedes however, note 'caring for the environment' as the main reason, concurring with the assumption that increasing stakeholder pressure regarding environmental concerns is instrumental in the application of explicit and implicit CSR practices of a firm (see Matten and Moon, 2004, 2008), more-so within the Scandinavian context than the British one. This suggests that Swedish firms are more likely to implement environmental CSR

policies due to stakeholder demand and indicates that the contextual conditions of a country affect the underlying value systems and opinions regarding the importance of environmental CSR. Albeit, an interesting point to note is the lower value given to price by the Scots which contradicts the previous analytical insinuations.

The final surveyed questions ask the subjects to define CSR and sustainability. From this, the Swedish respondents' perceptions of CSR vary; defined as irrelevant or as set by implicit hard-law and regulation. This latter point contrasts the guiding literature. The remaining respondents have multifaceted perceptions, where the most frequent association includes environmental friendliness (n = 13 Swedes and n = 16 Scots). Four Scots deem it as a company's responsibility towards shareholders indicating the neoclassical profit motive, whereas six Swedes alternatively emphasise the companies' responsibility towards various stakeholders, as well as giving back to the community. Here, A2A accountability appears at the forefront. Furthermore, the Scots express a company's responsibility towards the community and shareholders as non-compulsory, voluntary practice, with one specifically stating it as 'great PR' implying greenwashing.

Amongst the Swedes (n = 18), environmental factors are most frequently associated with sustainability, followed by a long-term management approach (n = 8), economising resources (n = 6) and quality (n = 4). The Scots associate sustainability with longevity where future generations are in focus (n = 18). Overall, the respondents demonstrate an awareness of sustainability. However, this somewhat contrasts their aforementioned definition of CSR, where several Scots indicate the prevalence of neoclassicism and suspicion towards companies' true intentions.

4.4 Discussion

Although the surveyed findings and analyses present interesting parameters that both agree with, and contradict, the guiding literature, the following assumptions are made. With reference to H1 – *The Swedish organisational context affects the degree of soft-law understanding more in respect to CSR practices than the Scottish context* – it is proposed that the boundaries and definitions of what soft-law includes (e.g., ISOs, CSR policies) are blurred from a stakeholder perspective, yet especially so for the Swedes where fewer correlations are made and the role of hard-law apparent. Moreover, no correlations are attributed to ISOs and moving beyond minimal compliance as complimentary aspects of soft-law. The results also propose that collaborative A2A networks are not exclusively a Scandinavian phenomenon, existing in both contexts from the citizen level, albeit to varying degrees. Therefore, although answers vary and differences are noted, it is not possible to confirm H1 from solely the quantitative dataset, but the tendencies skew towards its rejection. Environmental protection is important in both contexts, and therefore H2 – *The Scandinavian context (Sweden) implements environmental CSR more than the British context (Scotland)* – cannot be accepted solely with the quantitative results. However, with the triangulated dataset from the firm-side, this is contested. H3 – '*A high demand from stakeholders of environmental CSR practices increases the likelihood of a construction company's involvement substantially more than a lower demand*' – remains inconclusive as this is founded on assumptions from the quantitative results. Although, it is assumed. Finally, environmental parameters and protection appear in both contexts. This suggests, from a managerial perspective, that stakeholders' demands of environmental considerations translate into a competitive advantage for firms within the industry, thus H4 – '*Environmental CSR implementation indicates a*

competitive advantage for construction companies in Sweden and Scotland' – is supported.

Ultimately, the preceding findings and analyses serve to demonstrate that the subject of environmental CSR is complicated, multifaceted and in need of further in-depth studies. Nevertheless, it was apparent throughout the secondary data and qualitative interviews that the Swedish context favours the degree of soft-law environmental CSR uptake more than Scotland. This, however, is contested by the quantitative surveys where no clear differentiation is noted. Similarly, the findings suggest that overall the Scandinavian context implements environmental CSR more than the British one, however a high demand from stakeholders regarding this is inconclusive throughout all three elected techniques. Finally, environmental CSR appears to translate into a competitive advantage for the primary and secondary analyses in both environments. Thus, the concept is extremely important for contemporary firms and should not be relegated to a secondary stance.

5 Conclusions

This investigative study explores the role of environmental CSR application within the construction industry in two geographically disparate contexts – Sweden and Scotland – via the framing of stakeholder theory and the (perceived) Scandinavian cooperative advantage. Valuable to practitioners, academics and industry stakeholders alike, the findings develop existing understandings regarding how soft-law uptake via CSR policy could lead to a competitive advantage through satisfied stakeholders, beyond empty rhetoric and mere corporate greenwashing.

The findings and analyses demonstrate differences in both the perceptions, and likelihood, of contextual environmental CSR uptake from organisational and customer perspectives, albeit perhaps less-so than originally expected. Although environmental CSR is manifested in different ways within the two geographically discrete contexts, it remains unclear as to whether stakeholder collaborations and A2A networks, traditional within Scandinavian societies, actually do influence explicit CSR uptake more so than external contexts. Ultimately, the research suggests that these phenomena are not solely 'Scandinavian'. However, the findings cannot be generalised and further studies are required to offer deeper insight. Increasing European awareness of corporate transparency and company-customer interaction through integrative networks, whereby the consumer expects and demands more from organisations could be the cause; the supposed Scandinavian model naturally filtering out internationally. What is clear to companies, is that corporate image, legitimacy and trust are boosted when acting in the true interests of the environment, beyond greenwashing or the historical neoclassical profit motive. Fundamentally, companies who implement environmental CSR policies and actually operationalise environmental practices throughout, gain competitive advantage in their respective environments as based on stakeholder trust.

Finally, consumers today are transitioning through the stages of the stakeholder model whereby the key challenge for firms is to balance considerations between all five facets of CSR – stakeholder, social, economic, degree of voluntariness and environmental – and fundamentally, the two approaches of shareholder and stakeholder; the shareholder as a stakeholder, and the stakeholder a dimension of CSR. In times of increasing competition and the sustainability mantra, environmental CSR and CS are becoming ever

more important for corporate success, especially apparent in industries traditionally associated as polluting, such as construction.

6 Limitations and further research

Future research should attempt to extend this study by increasing scope and duration, as well as refine survey questions in order to improve the statistical analyses and reduce gender bias, increasing the generalisability of results. In addition to this, it would be interesting to explore citizens' understandings of implicit law and explicit guidelines further in order to advance the subject area. Moreover, as the Scandinavian environment was limited to Sweden, future studies could attempt to explore other contexts to improve understandings. Alternatively, Scandinavia can either be grouped as a bloc for analysis, or the comparison could be between the Nordic countries to assess any internal, micro-geographical differences within the spatial landscape. Finally, as the scope of this subject area is vast, there are many areas requiring further investigation including:

a The exchanges and behaviours in relationships connected to a firm's propensity to implement CSR.

b CSR's uptake and implementation by firms throughout their networks from a network perspective to explore if, and how, it diffuses through the supply chain.

These points are interrelated and form interesting continuations of this research as many companies are involved in networks spanning national borders. Thus, the set of relationships and pressures from business and non-business actors will involve a compounded series of exchanges and behaviours affecting CSR likelihood, based on competing contextual factors. Ultimately, it would be useful to model CSR's spread and associated behaviours over time and space, developing the subject scope.

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Notes

1 The Environmental Protection Agency (Naturvårdsverket), Chemicals Agency (Kemikalieinspektionen), Health Authorities (Folkhälsomyndigheten) and the Swedish Board of Agriculture (Jordbruksverket) [SOU 2008. 109, (2008), p. 62].

Appendix A

Survey constructs and themes

Themes	*Survey constructs/items*	*Motivation*
CSR components	Rate the following factors based on your order of importance when deciding to use a construction company: low price; care for the environment; quick service; recommended of friend/family owned; convenient; respect for staff and the local community.	Dahlsrud's (2008) CSR components; to establish any contextual differences.
	Staff welfare is very important to me.	
	Environmental protection is very important to me.	
	Businesses making profit is very important to me.	
	Businesses volunteering and helping the community are very important to me.	
	Company-customer interaction is very important to me.	
CSR practices	I am aware of corporate social responsibility.	To establish whether context affects perceptions of soft-law uptake (e.g. Brès and Gond, 2014).
	I know what sustainability is.	
	Certifications (e.g. international standards) are important to me when choosing a company.	
	Companies in my country do more than required to protect the environment.	
	It is everyone's responsibility to care for the environment.	
	Companies in my country follow environmental laws.	
	The law protects the environment.	
	Construction companies in my country interact with the local communities.	
	Construction companies in my country give back to the community.	
CSR implementation	Construction companies in my country protect the environment.	Aims to test contextual resistance to (perceived) environmental CSR implementation where the main driver is corporate performance for the firms (e.g. Brammer et al., 2010; Silberhorn and Warren, 2007).
	Construction companies cannot help the environment.	
	Construction companies cannot reduce environmental degradation.	
	Construction companies in my country do not think about the environment.	
	Construction companies in my country only think about their customers' needs.	
	Construction companies in my country pretend to be environmentally friendly.	

Notes: The demographics are excluded. Further, the interviews addressed the same themes as listed in Table 1; *This yielded too few responses to be representative, and was therefore excluded in the analysis.

Survey constructs and themes (continued)

Themes	*Survey constructs/items*	*Motivation*
Scandinavian cooperative advantage	I am environmentally aware.	Aims to assess cooperative advantage, i.e. environmental responsibility as everyone's in society (e.g. Strand et al., 2015).
	All companies have environmental CSR policies.	
	It is the responsibility of the government to ensure environmentally sustainability.	
	It is the responsibility of the businesses to ensure environmentally sustainability.	
	It is the responsibility of the industry regulations to ensure environmentally sustainability.	
	It is the responsibility of the local community to ensure environmentally sustainability.	
	It is my responsibility to ensure environmentally sustainability.	
Stakeholder theory	I am aware of environmental construction practices.	Aims to establish contextual patterns as to how stakeholders' demands are linked to construction companies' environmental CSR implementation, as well as if this translates into a (perceived) competitive advantage within the discrete environments.
	I (will) only use construction companies that are environmentally friendly.	
	It is very important for businesses to protect the environment.	
	Construction companies' mission statements are really important to me.	
	It is very important to me that construction companies have environmental CSR policies.	
	It is very important to me that construction companies protect the environment.	
	Environmentally friendly construction practices are important to me.	
	I trust companies that protect the environment more than those who do not.	
	Companies who have strong environmental policies can be trusted more.	
	I am committed to sustainable purchases.	
	Environmental construction means long-term cost savings to me.	
Consumer motivations*	If you have used a construction company in the last five to ten years, can you tell us a little about your main motivations for choosing that company and what your first impressions were?	To offer managerial insight into the potential consumer motivators.
Awareness	Please explain what CSR is to you.	To cross-check constructs, as well as establish any regional variations.
	Please explain what sustainability is to you.	

Notes: The demographics are excluded. Further, the interviews addressed the same themes as listed in Table 1; *This yielded too few responses to be representative, and was therefore excluded in the analysis.