

## SAMFUNNSANSVAR IS NOT CSR

### Mapping Expectations and Practices of (Corporate) Social Responsibility in Norway

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This chapter explores how the originally Anglo-American concept of corporate social responsibility (CSR) is perceived and practiced in Norwegian contexts. While CSR was developed in the American corporate world as a management concept with philanthropic ideals, it gained widespread legitimacy globally, and today organizations as well as governments engage with CSR (Gjølberg 2010: 204), including the Norwegian government. Yet, the common Norwegian translation of CSR, in public media, national policy documents, and existing literature (e.g., Gjølberg 2010; Morsing, Middtun, and Palmås 2007), is *samfunnsansvar*, which directly translates to “societal responsibility.” This translation excludes the corporate aspect and replaces “social” with “societal,” thus arguably alluding to a particular shared meaning and cultural resonance that is not congruent with that of CSR. *Samfunnsansvar* in Norway is part of a shared, imagined ideal of morally correct behavior, an ideal that promotes all actors in society, regardless of socioeconomic status, to act responsibly and ethically for the collective good of society. Consequently, however, because *samfunnsansvar* is also applied when CSR is translated to Norwegian, taken-for-granted ideas of *samfunnsansvar* may influence public perceptions and expectations toward Norwegian corporations’ responsibility and CSR practices. In short, we argue that *samfunnsansvar* is not the same as corporate social responsibility. This difference is often muted but has significant consequences.

This chapter provides important context to the subsequent ethnographic contributions in this volume by mapping how various actors across sectors in Norwegian society over time relate to and navigate what can be considered as competing responsibilities (Trnka and Trundle 2017). Based on document analysis of Norwegian newspaper articles<sup>1</sup> and official Norwegian state documents,<sup>2</sup> we show how multiple claims about responsibility exist simultaneously, and we contend that because of the discrepancy between *samfunnsansvar* and corporate social responsibility, there exists a tacit tension between national and international approaches as to how CSR is conceptualized and practiced in Norwegian contexts. In unpacking this tension, we consider CSR as an idea that travels (Gjølberg 2010) and that local, national, and international contexts make CSR travel and eventually enable CSR to become localized (e.g., Welker 2014) or domesticated (e.g., Knudsen 2015) in particular ways. The vast literature on CSR globally (e.g., Dolan and Rajak 2016; Habisch et al. 2005; May, Cheney, and Roper 2007; Moura-Leite and Padgett 2011; Smith 2021) and on CSR and *samfunnsansvar* in Norway (e.g., Ditlev-Simonsen, Hoivik and Ihlen 2015; Gjølberg 2010; Ihlen 2011; Nordhaug and Olsen 2010) focuses mainly on corporations' responsibility. We add to this existing literature by mapping expectations, perceptions, and values associated with the term *samfunnsansvar* in Norway *beyond* corporations as well as state institutions. By doing so, we show that the dynamic space between *samfunnsansvar* and CSR gives corporations as well as government institutions in Norway the opportunity for strategic and rhetorical maneuvering. Thus, following Trnka and Trundle (2017: 22), we contribute to the call to critically analyze how neoliberal responsabilization importantly “exists within a matrix of dependencies, reciprocities, and obligations.”

First, we will give a brief overview of the international discourse on CSR before contextualizing the Norwegian concept—*samfunnsansvar*. Then we map the development of *samfunnsansvar* over time in both public (newspaper articles) and policy (state documents) discourses. While we acknowledge that the Norwegian organizational landscape is overlapping, we will for analytical purposes separate between public and policy discourse. Furthermore, we recognize the limitations of the Atekst database,<sup>3</sup> and therefore emphasize that we use the material to indicate certain trends about how *samfunnsansvar* is conceptualized and practiced. In mapping the developments of *samfunnsansvar*, we reference newspaper articles as examples of how CSR is embedded in a broader application

of *samfunnsansvar* in Norway on the one hand. On the other hand, our analysis of Norwegian policy documents suggests that expectations toward corporations' *samfunnsansvar* gradually adapts to an international discourse of CSR that dominates until *samfunnsansvar* as well as the English concept of CSR eventually disappear from policy papers and are, around 2020, replaced by "sustainability" and "sustainable value creation." In this process, we argue that the conceptualization of *samfunnsansvar* in Norwegian policy discourse gradually moved away from its cultural resonance toward adapting to an international discourse of CSR that is highly corporatized and business oriented. Nevertheless, the cultural resonance and shared meaning of *samfunnsansvar* persists in public discourse. By outlining how *samfunnsansvar* and CSR move in relation to each other, we examine how nuances of competing responsibilities play out within and across various Norwegian contexts. To better understand the tensions that emerge when different models of thought come together, we ask: how do ideas of *samfunnsansvar* affect the way Norwegian corporations practice CSR, and how does *samfunnsansvar* inform the perception that Norwegian corporations are particularly good at CSR abroad?

### Beyond CSR as Polysemic

In 1953, the American economics professor Howard R. Bowen was one of the first to conceptualize CSR in *Social Responsibility of the Businessman* (Bowen and Johnson 2013). Bowen argued that businesses were expected to take responsibility for the social welfare of the nation by producing social goods (May, Cheney, and Roper 2007: 5). In the United States, corporate philanthropy has been widely accepted as a strategy to fulfill social responsibilities, which has also influenced the acceptance of CSR. In the 1970s, the idea was that businesses should do what makes the world better and not just what is good for the business. During this time, the concept of CSR became well-known and widely incorporated into business strategies. In the same time period, others, such as Milton Friedman, were skeptical of giving businesses too much political power to define the allocation of resources through CSR strategies and argued that the foremost duty of a business was to increase shareholder value (May, Cheney, and Roper 2007: 5–6). This criticism may point to what has been called a "transatlantic divide" between American and European societies'

translations and enactments of the CSR concept (Gjølberg 2010: 204). The regulatory role of governments is stronger in Europe compared to the United States. May, Cheney, and Roper therefore argue that CSR “required a multi-stakeholder approach rather than a purely shareholder-oriented one” (2007: 6) when it was first introduced in Western European societies.

Companies increasingly incorporate CSR as a risk management activity (see Morsing, Middtun, and Palmås 2007) and as a strategic component for value creation (see Louche, Idowu, and Filho 2010), or they emphasize sustainability in articulating a CSR agenda (see introduction). While sustainability and sustainable development are most prevalent,<sup>4</sup> environmental, social, and governance (ESG) (see introduction) is gaining attention. The EU taxonomy for sustainable activities currently under development is one example of the move toward ESG (Financial Stability, Financial Services, and Capital Markets Union 2020). These strategies are in line with what Auld, Bernstein, and Cashore (2008) define as the new CSR; that a company’s CSR agendas are in line with the firm’s core activities, as opposed to the old CSR where philanthropic activities often had little to do with a firm’s core practices.

Since its conception, CSR thus continues to be redefined, challenged, critiqued, and embraced. There exists no uniform definition of CSR, but the definitions that do exist are partly congruent—encompassing social, environmental, and economic impacts to various degrees (Auld, Bernstein, and Cashore 2008; Dahlsrud 2006; Moura-Leite and Padgett 2011). Jessica Smith (2021) argues that CSR is to be understood as a boundary object. A boundary object is mobile in its interpretive flexibility on individual and group levels, where intersecting social worlds can agree about what it means without setting a consensus (Star and Griesemer 1989: 393). Thus, we understand CSR not only as a polysemic concept that entails different meanings, we also approach it as a boundary object by analyzing CSR as an idea that travels. It travels across continents, from industries to governments (Gjølberg 2010: 205) in particular ways and takes on multiple and context-dependent meanings in the process. CSR can facilitate collaboration before reaching a consensus as the object moves unproblematically between both vague and more specific understandings (Star 2010: 604). With the inherent flexibility of CSR even within the English language, it is not surprising that an additional interpretational void emerges when the concept is translated into other languages, such as Norwegian.

## Samfunnsansvar is not CSR

### *Samfunnsansvar in Norway*

Our analysis indicates that *samfunnsansvar* in Norway is part of a shared imagined ideal of morally correct behavior. This ideal promotes all actors in society, regardless of socioeconomic status, to act responsibly and ethically for the collective good of society. It is a sense of responsibility that an individual, a company, or an institution is expected to be aware of and to have, take, and enact. Ideally, one does not take *samfunnsansvar* with intentions of economic gain. It is a duty (as opposed to a right), which can be related to social, cultural, financial, or environmental issues. We will show how this shared ideal also entails other values, such as egalitarianism, collaboration, and *dugnad* (voluntary work). To grasp how this locally specific term is perceived and practiced, we draw on Smith's approach (2021) and understand *samfunnsansvar* as a boundary object (Star and Griesemer 1989). With reference to the vague, yet vigorous, common understanding given above, we will in the following show how *samfunnsansvar* can be applied across different "frames" (Reese 2007) to promote different agendas precisely because of a shared cultural meaning that resonates across social worlds. Frames are not static but persist over time. Frames consist of socially shared organizing principles and concepts that work symbolically to create meaning (Reese 2007: 150). In this chapter, we do not analyze different frames; our intention is rather to show how *samfunnsansvar* is a central tool that is used, consciously or unconsciously, across various frames to exemplify how its meaning is never discussed or questioned—it is taken for granted.

Norwegian public and policy discourse tend to interchange the terms *næringslivets samfunnsansvar* (societal responsibility of the corporate sector), *bedriftenes samfunnsansvar* (societal responsibility of corporations), and *samfunnsansvar*, but the latter term is most frequently applied in debates about corporate responsibility among politicians, corporate representatives, and actors in civil society (see figure 2.2). While the first two terms may appear to reflect the connotations with the Anglo-American term, CSR, given their reference to the corporate sector, we contend that the related word *samfunnsansvar* points to an important difference between Norwegian and Anglo-American understandings of responsibility. The direct translation of *samfunnsansvar* is societal (*samfunns-*) responsibility (*ansvar*). Societal (*samfunns-*) refers to a society or a group. *Samfunnsansvar* is

an altruistic responsibility that an individual or an institution has toward society in general. An individual's responsibility toward another individual would not be considered *samfunnsansvar* unless it is expected by the society at large (e.g., to help an elderly neighbor with various chores). Øyvind Ihlen and Heidi von Weltzien Hoivik (2015: 116) connect the aforementioned linguistic detail to the traditionally positive attitude and tripartite collaboration between the state, companies, and trade unions.

Ihlen and Hoivik (2015) delineate how historical factors, such as early paternalism, small-scale businesses, pious Christianity, and debates regarding welfare measures influenced what they call “the heritage of ‘business responsibility’ in Norway” (2015: 110). They argue that, historically, financial and social values or concerns were not considered detached from one another. Through multiple examples of strategies that Norwegian companies used to build a relationship with their workers—such as building infrastructure and homes (Norsk Hydro), supporting labor unions, and funding the building of a church (Dale AS)—they argue that these efforts point to “a climate of mutual recognition, cooperation, and compromise, [that] would later come to dominate Norwegian economic life” (2015: 112–13). They emphasize, however, that conflicts also occurred. They delineate how the Norwegian government during the 1870s set an agenda to bring market liberalism in line with ethics “more strongly centered on the broader needs of society” (2015: 111). In Norway, it was the government that pushed for such policies rather than the voluntary efforts of business leaders, as was the case in the United States. Ihlen and Hoivik call these measures “seeds of CSR” (2015: 111). We consider these measures as traces of *samfunnsansvar*. Ihlen also links the Norwegian approach to *samfunnsansvar* as different from other countries due to the historically strong state ownership of large companies (Ihlen 2007: 45). As Knudsen describes in chapter 4, state ownership is a central component in the Hydro Model, which has become a model to follow for other companies with state ownership, also in dealings with responsibility. As a contrast to strong state ownership, Eldar Bråten shows in chapter 3 how the development of a cooperative model in a small Norwegian town had little involvement from the state. While this literature is mainly concerned with company practices, our analysis of news articles indicates that perceptions and practices of *samfunnsansvar* not only concern corporations and the state but all actors in society, regardless of socioeconomic status. The following examples support our argument that *samfunnsansvar* is not CSR.

## Samfunnsansvar as Collective Effort

An opinion piece published in the national newspaper *Verdens Gang* (VG) following World War II is the first available article in the database to mention *samfunnsansvar* in public discourse. Bjarne Rabben writes:

These are new times. We shall adapt from war to peace. ... Is the youth mature enough to be able to carry the *samfunnsansvar* and point out the direction and goal for our society? The question is not dictated by a mistrust to the youth, but from the desire that society—the state—must make the youth better suited to take on *samfunnsansvar* and the societal tasks. (Rabben 1945, translated by authors)

This quote illustrates that Rabben expects that both the nation's youth and the state take *samfunnsansvar*. It indicates a collective effort where everyone contributes (i.e., indirectly collaborates) regardless of a person or group's socioeconomic status. This, too, becomes prevalent in his partial leveling and blurred boundaries between the state and society.

Ideas of collective effort are also connected to democracy and gender in a piece from 1948 when the chairwoman of Norway's Working Women's National Association, Bergliot Lie, is quoted as saying: "We want to shoulder the *samfunnsansvar* with men. A true democracy cannot be truly efficient if women do not get their place in management" (VG 1948, translated by authors). In 1955, a magazine for the union officials of the largest workers' union in Norway, *Landsorganisasjonen i Norge* (LO), argues that state banks should expand because the loan agreements of private banks were not in line with set financial guidelines, thus they did not show *samfunnsansvar* (VG 1955). This points to the expectation that the state should be a leading figure in enacting *samfunnsansvar*. In 1968, a car expert alludes to ideas of individual responsibility for the greater collective good when talking about the importance of good car maintenance by stating that car owners and users have a significant *samfunnsansvar* (VG 1968). According to a statement from the Conservative Party's Youth Party in 1969, it is *samfunnsansvar* to make sure that all districts in Norway have access to doctors and dentists (VG 1969). In the 1980s, *samfunnsansvar* is linked to women's rights and gender equality, such as access to political and financial power and participation (e.g., Haslund 1984; Raumnes 1983).

The term also appears in the context of income settlements in 1984, which sparked a debate about the form of settlement (*oppgjørsformen*):

Should LO and other trade unions be able to play a sensible and meaningful role for their members, ... this presupposes that one increasingly assumes independent *samfunnsansvar*. ... The modern economy requires active participation by all of us, so that we can solve the tasks for the common good. Therefore, we will maintain that the way forward is through cooperation, not through conflicts and strikes. (Aftenposten 1984, translated by authors)

The quote illustrates the value of cooperation in tripartite negotiations that designates the Nordic model (see introduction). Collaboration is also one of the core ideas in understandings of *samfunnsansvar*. It points to the individual responsibility that every citizen has toward society. It also evokes ideas of egalitarianism in the sense that everyone who is part of the society should dutifully participate and collectively collaborate for the common good. Other news articles discuss how schools have an overarching *samfunnsansvar* (Andersen 1985) and that the pupils will learn and expand their *samfunnsansvar* at school (Holtet 1986), suggesting again that *samfunnsansvar* is considered a value that guides expectations of morally correct behavior through an ideal interdependence between state institutions and individual citizens.

A more recent example of expectations toward enactments of *samfunnsansvar* arises from March 2020 when the COVID-19 pandemic reached Norway. The term was mentioned twice as often in Norwegian media in March compared to any other month in 2020. Similarly, mentions of the term *dugnad* increased over 300 percent from February 2020 to March 2020. *Dugnad* originates from Norse *dugnaðr*, meaning “to help,” particularly in terms of contributing with physical labor on farms without financial compensation (Østberg 1925). *Dugnad* continues to connote ideas of collective acts of equally distributed voluntary unpaid help and support, usually within communities such as neighborhoods and local sports clubs (e.g., Simon and Mobekk 2019). The concept overlaps ideas of *samfunnsansvar* in the sense that every member of society is expected to take responsibility without economic gain for the individual and without there being a law or regulation stipulating the appropriate behavior in the relevant context. In the context of the pandemic, individual and voluntary precautions and efforts are a means to collaboratively get the disease under control (e.g., see figure 2.1). And when actions breach the imagined ideal of *samfunnsansvar* or *dugnad*, the concepts are used as a guiding value to hold the accused accountable. For example, in May 2021, when politicians and members of parliament were offered the vaccine for COVID-19 outside of the ordinary vaccine program, doctors, among others, expressed that this prioritization of vaccines





**Figure 2.1.** Enacting *samfunnsansvar* during a pandemic. As a measure to prevent the spread of COVID-19, the poster—“Keep distance in the kiosk. Show *samfunnsansvar*! Maximum 15 persons”—encourages people on a ferry on the west coast of Norway to enact *samfunnsansvar* by keeping physical distance from others, 2020. © Isabelle Hugøy.

was not in keeping with the national *dugnad* promoted by the government as it breached the value of equality (e.g., Folkvord and Lægland 2021).

In sum, the abovementioned examples indicate that *samfunnsansvar* is an all-encompassing concept with shared cultural resonance that is unquestioned and yet actively applied across various social worlds or frames (Reese 2007) to promote different agendas. As a boundary object (Star and Griesemer 1989), the concept’s interpretive flexibility becomes evident when *samfunnsansvar*, on the one hand, is expected to be enacted by state institutions—through demands for equal rights and for equal access to state-provided healthcare—and, on the other hand, by individuals—women wanting to take *samfunnsansvar* and the importance of pupils learning about and how to enact *samfunnsansvar*. The desire for equal collective effort, egalitarianism, and (individual) duty that is conveyed through the examples

(be they of state or private actors) suggests that the concept should be considered in relation to and as embedded within an entangled organizational web that characterizes the Norwegian society.

The complex and overlapping organizational landscape, according to Halvard Vike (2018), is a result of individuals who partake in several associations. Based on his fieldwork on local politics and structures in Norway in the 1990s, Vike argues that there are tight integrations between the state and civil society because “the municipalities constitute highly complex bureaucratic structures in communities where networks of kin, neighborhood, friendship, and membership in voluntary organizations overlap each other and tend to be very dense” (2018: 124). Social control in the local community “also worked through a sense of equal membership that became strongly reinforced as voluntary organizations became politicized and in part co-opted by the state” (2018: 119). Roles and responsibilities overlap and blur boundaries and are perhaps part of the reason, as Vike argues, why nongovernmental movements and organizations did not see themselves as “outside the state” (2018: 119). This alludes to a sense of egalitarianism that is also applicable to business in Norway. According to Ihlen and Hoivik, “Norwegian business institutions are not considered to be hubs of society, as is often the case from an Anglo-American perspective. Business is instead considered to be one of many institutions functioning *in* society, and is not always seen as the most important” (2015: 117). This cultural and structural difference indicates perceptions of a more egalitarian societal ideal as opposed to the perceived strong hierarchical structures in the American business sector.

With the various sectors of the Norwegian society being closely interlinked—exemplified through the continuous strong tripartite collaboration between the state, companies, and trade unions—no actor sees themselves as outside the state, and thus everyone—individual citizen, state institution, corporation—is expected to enact *samfunnsansvar*. It is an altruistic responsibility for society that does not necessarily take businesses into consideration. *Samfunnsansvar* is a complex concept constituted of various subjective perceptions and practices with a shared meaning, a *taken-for-grantedness*. It is used as a flexible interpretative tool to promote or frame arguments, consciously or unconsciously, that cover broad or specific issues at the same time as it resonates across social worlds. Because CSR does not evoke the same imagery and cultural resonance as *samfunnsansvar*, we argue that, in Norway, the acceptance of CSR was strongly influenced by interpreting it in relation to the already existing and

all-encompassing concept *samfunnsansvar*. To explore this point, we will outline developments of *samfunnsansvar* and CSR in public and policy discourse to further reveal that *samfunnsansvar* is not the same as CSR.

## ***Samfunnsansvar* and CSR in Public and Political Discourse**

### *Domesticating CSR*

Until 1984, *samfunnsansvar* is rarely mentioned in newspapers. In 1984, *samfunnsansvar* was mentioned seventeen times, and in 1985, twenty-five times. The number of mentions continued to increase, reaching its peak in 2020 (3,195 times, seemingly due to the COVID-19 pandemic). *Bedriftenes samfunnsansvar* is first mentioned in an article in 1989 that discusses how corporations not only have a responsibility for the physical environment but also the cultural environment within the corporation and society at large (Egeland 1989). *Næringslivets samfunnsansvar* was first mentioned the following year in an opinion piece that argues that the exclusive focus on financial profits by corporate leaders in the 1980s is insufficient to develop good corporate culture (Abel 1990). *Næringslivets samfunnsansvar* appears again three (Jaklin 1993) and seven years (Føllesdal 1997) later, and both *næringslivets samfunnsansvar* and *bedriftenes samfunnsansvar* appear again in 1998 (Hellebust 1998; Hålien 1998). The inclusion of *bedriftenes-* and *næringslivets samfunnsansvar* around 1990 and the increase in mentions of *samfunnsansvar* from the late 1990s onward must be understood in the context of globalization and international trends of deregulating markets, privatization, and companies going abroad, which in turn had consequences for the Norwegian state's governance. Among these were the ethical challenges facing companies as they internationalized and invested abroad at a faster rate from the 1990s and civil society's demand for insight into the investments (Hveem 2009: 384).

Nevertheless, *samfunnsansvar* is absent from policy papers during the 1990s. What appears, however, is a rather vague definition of what responsibility entails in a white paper on state ownership in the corporate sector: "The companies themselves have the primary responsibility for ethical standards and for acting, both nationally and internationally, according to the values and attitudes that we as a nation adhere" (Meld. St. 61 [1996–97], translation by authors). Neither of the concepts, *samfunnsansvar* nor CSR, are used in this

context. We propose that the white paper alludes to a tacit cultural resonance of *samfunnsansvar* rather than CSR.

In newspapers, we find a similar tendency in that the first newspaper article to mention corporate social responsibility appeared in 1999 (Knutzen 1999), and the abbreviation CSR in 2001 (Olsen 2001). The following quote by Jørn Bue Olsen (2001, translation by authors) explains the CSR concept by applying the already established concept *samfunnsansvar*: “Another current trend that large responsible companies work on is the so-called CSR concept—Corporate Social Responsibility. Big companies acknowledge their *samfunnsansvar* and take an active shared responsibility [*sosialt medansvar*] in societal development.” In this opinion piece, the English concept, its abbreviation, and the Norwegian translation are all mentioned and used somewhat interchangeably. Olsen’s interchanging use of the different terms may point to the perception that CSR has different associated meanings that are narrower than the broader cultural and historical resonance that *samfunnsansvar* entails. The application of CSR in this quote may intend to specify responsibility in context of the corporate sector while acknowledging that other actors also have (equal) responsibility.

This taken-for-granted understanding of *samfunnsansvar* is also prevalent within the Norwegian business sector. Before the Anglo-American CSR concept was part of the formal agenda for Norwegian companies, there was, according to several companies, an established consensus that they already enact *samfunnsansvar* and CSR. Director of GC Rieber and previous president of the Confederation of Norwegian Enterprise (NHO) Paul-Christian Rieber has even argued that *samfunnsansvar* is in the genes of most of the Norwegian corporate sector (Ihlen 2011: 133). In an interview, a representative from Aker Solutions expressed that “*samfunnsansvar* has always been on our agenda, even though it might not have been defined as *samfunnsansvar* before” (Luthen 2009 in Ihlen 2011: 11, translated by authors). This resonates with what Knudsen describes in chapter 4; although Hydro did not explicitly frame their practices as CSR, actors working both in and with Norwegian corporations consider the so-called “Hydro model” to be a good model for implementing CSR. Ihlen’s (2011) study of Norwegian companies further illustrates that their attitudes toward CSR meant that they had only to document their existing practices and attitudes. Attitudes toward implementing CSR reporting regimes connoted with *samfunnsansvar* as an ideal that already existed in the Norwegian context. Moreover, a study—conducted from 2005 to 2008 with interviewees from government, unions, and business confederations across the Nordic nations—

concluded that CSR was considered as “largely irrelevant and superfluous in a domestic context” (Gjølberg 2010: 221). Interviewees believed that implementation of CSR domestically was “a return to the old days of paternalism and charity” (2010: 221), thus implying that there exists a tension between the expectations of CSR and *samfunnsansvar*. This irrelevance must also be seen in relation to the Nordic welfare model, which has largely replaced paternalism and the perception that legal frameworks, regulations, democracy, and the like are lacking or unsatisfactory in countries of operation (Gjølberg 2010; Ihlen 2011). It should be noted that, even within this literature, it is unclear how interlocutors use the terms, as the authors often translate *samfunnsansvar* to include corporate responsibility.

Albeit with a somewhat different formulation, this taken-for-grantedness of what responsibility entails, as exemplified in white paper number 61 (Meld. St. 61. [1996–97]), continues to be present in later governance publications, that is, after the introduction of the CSR concept in newspapers. In 2002, the Bondevik II administration established ten principles of good corporate governance, with one specifying that “selskapet skal være bevisst sitt samfunnsansvar” (Meld. St. 22 [2001–2]: 8), which directly translates to “the company shall be aware of its societal responsibility.” The launch of the principles must be seen in the context of the international debate on corporate governance, which accelerated after accounting scandals in several companies in the late 1990s and early 2000s (Meld. St. 13 [2010–11]a). This eventually led to the establishment of an extensive framework of legislation and nonbinding guidelines for responsible business conduct (Meld. St. 13 [2010–11]a; Eierberetning 2003).<sup>5</sup> The Norwegian version of the principle also bears associations with formulations regarding *samfunnsansvar* in newspapers, namely “to be aware of one’s societal responsibility” (å være sitt samfunnsansvar bevisst). This “awareness” is applied across a broad variety of topics in public discourse, including concerns regarding alcohol consumption (Linden 2016) and how Norwegian media must prioritize developing good reviewers of art and culture (Engelstad et al. 2017) to the responsibilities of insurance companies (Ness, Johnsrud, and Lundin 2002).<sup>6</sup> This suggests that *samfunnsansvar* is used as a central tool, consciously or unconsciously, to convey arguments across a variety of frames because it resonates to a type of responsibility that is implicitly understandable and emotionally charged. While there exists no English version of white paper number 22 (2001–2), a translation is offered in the white paper on state ownership published five years later: “The company shall recognize its responsibility to all shareholders and stakeholders in

the company” (Meld. St. 13 [2006–7]: 22). However, the translation does not reflect the connotations given in the Norwegian phrasing. The discrepancy between the policy documents in Norwegian and English then makes visible the tacit tension between established framings of *samfunnsansvar*—of which anyone, regardless of their socioeconomic position, should “be aware”—and a globalized discourse of CSR with its focus on shareholders and stakeholders. The principles remained unchanged for years.

The abovementioned examples suggest that the interpretation of CSR was strongly informed by established meaning(s) of *samfunnsansvar*, rather than the other way around, in both public and policy discourse, when translated into Norwegian. CSR can therefore be considered as domesticated into the existing understanding of *samfunnsansvar* in these earlier white papers on ownership. This shows how competing responsibilities in some respects align. However, in the following, we illustrate that the usages and understandings of responsibility have evolved differently in public and policy discourse. While *samfunnsansvar* maintains a sociocultural ideal across sectors in public discourse, *samfunnsansvar* gradually becomes corporatized in policy discourse. By mapping developments in policy documents, we continue to argue that *samfunnsansvar* is not the same as CSR.

### *Frictions: Domesticating CSR and Corporatizing Samfunnsansvar*

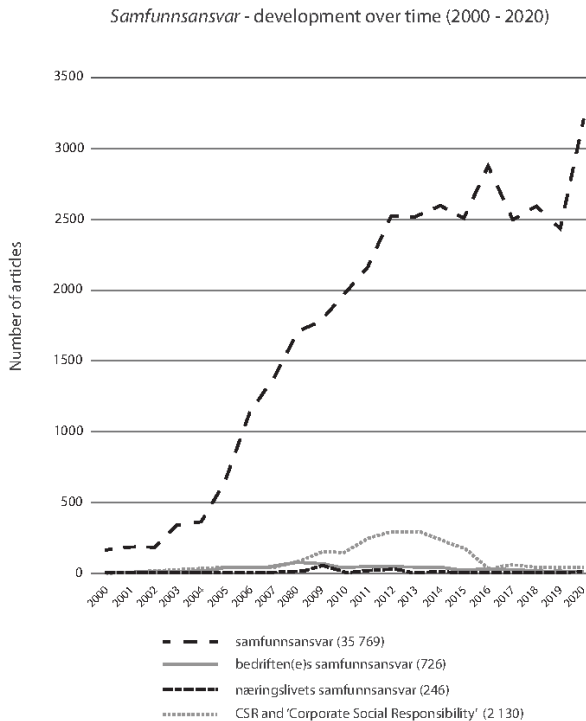
In the annual reports on ownership (*eierberetninger*), from the first report in 2002 to 2020, we observe that the government, over time, increasingly adapts to an internationalized understanding of CSR. The reports from 2002 to 2006 mention that the state expects companies to take *samfunnsansvar*, claiming that CSR has gained increased attention both nationally and internationally, and that being listed in globally acknowledged ethical standards is a sign of quality, which can contribute to value creation. In fact, the reports encourage and sometimes explicitly expect state-owned companies to specifically follow international standards and guidelines as well as keep up with international trends in CSR practices. This suggests that companies are expected to relate to an international understanding of responsibility and document it.

We believe that the strengthened focus on and adaption to a globalized discourse on CSR is related to the internationalization of companies, both foreign companies’ investments in Norway and to the country’s increased foreign direct investments abroad, which in 2006 corresponded to almost half of Norway’s gross national product

(Hveem 2009: 384), and finally to the state's goals with its ownership in commercialized companies, namely value creation (*verdiskaping*) in a financial sense. The participation in various working groups related to the development of both the Norwegian Corporate Governance Board and the revision of the OECD Principles of Corporate Governance in 2004 and finally the adoption of the latter in 2005 (Eierberetning 2004) also emphasize the shift toward a globalized discourse on CSR. Although the Norwegian versions of reports and white papers on ownership only mention corporate social responsibility a few times while frequently applying *samfunnsansvar*, it is evident that *samfunnsansvar* is used in a manner that becomes increasingly formalized. As we will illustrate in more detail later in this section, the policy documents make a rhetorical move toward a language and logic of business. This development suggests that *samfunnsansvar* travels into the financial sphere where it is corporatized and becomes a business opportunity. Promotion of financial value creation is a frame to which *samfunnsansvar* in public discourse does not pertain. The conceptualizations of *samfunnsansvar* in policy discourse have thus shifted away from a responsibility for the collective (without economic intentions or compensation) to responsibility to shareholders and (financial) value creation and profit. This conceptualization does not mean a direct responsibility toward the shareholders. It entails incorporating CSR as a mechanism that ensures acceptable conduct toward the environment and stakeholders (such as local population and employees) to avoid risk and ensure profit. Thus, the ideal of altruism inherent in perceptions of *samfunnsansvar* persists when *samfunnsansvar* becomes part of corporate technology and logic. Because *samfunnsansvar* now is considered to stimulate value creation in the same way as CSR, we propose that state expectations of companies' work with CSR and follow-ups have both become more extensive *and* specified.

From the mid-2000s, there is an exponential growth in mentions of *samfunnsansvar* compared to the steady but slow increase during the previous decades. Mentions of *bedriftenes-* and *næringslivets samfunnsansvar* and CSR increase only slightly from the mid-2000s. Figure 2.2 indicates the prevalence of the terms in newspaper articles from 2000 and shows how use of *samfunnsansvar* exceeds that of *bedriftenes-* and *næringslivets samfunnsansvar* as well as CSR. With this graph, we are interested in the prevalence of *samfunnsansvar* in relation to the other terms and not the number of articles per se.

Altogether, 663 articles mention *samfunnsansvar* in 2005, a number that increases by approximately 40 percent the following year. In



**Figure 2.2.** Trends in media use of the concepts CSR and *samfunnsansvar*. The graph shows how the terms move in relation to each other in the print editions of Norwegian newspapers from January 2000 to December 2020. Each graph shows all abbreviations of each term and total number of articles in this time period. The graph is constructed from data available in Atekst, 21 January 2021 © Oda Eiken Maraire and Nina Bergheim Dahl.

a random sample comparing the news articles from October 2005 and October 2006, most articles focused on companies' operations in Norway. A detailed review of these samples shows that roughly half of the mentions relate to corporations' *samfunnsansvar* (56.9 percent and 48.7 percent, respectively). In both time periods, only an approximate 12 percent of the articles speak of a collective societal or individual effort to enact *samfunnsansvar*. That *samfunnsansvar* is widely used as a shorthand for *næringslivets-* or *bedriftenes samfunnsansvar* and translation of CSR is further evidenced by the fact that about half of all mentions of *samfunnsansvar* in the Atekst database is categorized as relating to "economy and business" (other categories being politics, work life, etc.).<sup>7</sup>



Despite the ideal that all actors of society have an equal individual responsibility, the framing in newspaper articles indicates that to a large degree there is an expectation that the state should be a leading figure in practicing *samfunnsansvar*. As an example, in a piece responding to the publication of a document that expresses the government's politics on ownership issues ("*Regjeringens Eierpolitikk*"), journalist and political commentator Marie Simonsen stated that "one could assume that there would be an essential difference between a private and a state owner of a company, that the latter would take its *samfunnsansvar* more seriously and would be willing to pay the price" (Simonsen 2007, translated by authors). Simonsen criticized both the government and Minister of Trade and Industry Dag Terje Andersen for prioritizing financial revenues at the expense of other ambitions, such as the environment and research and development. She also claimed that the state seemed to be less concerned about environmental issues in companies operating abroad compared to domestic operations and, therefore, did not enact *samfunnsansvar* as expected. This expectation must be considered in relation to the government's explicit ambition that companies owned fully or partially by the Norwegian state should "be leading on work with ethics and *samfunnsansvar*" (Meld. St. 13 [2006–7]: 55, translated by authors). And further, that the state's legitimacy might be weakened in its other roles as a legislator or in foreign policy affairs if it does not, in its ownership role, meet high standards related to *samfunnsansvar* (Meld. St. 13 [2006–7]: 55). This supports Ihlen and Hoivik's (2015) argument that, in Norway, such policies were first impelled by the government and not the corporate sector. The aspirations toward high standards in acting responsibly is arguably also linked to the image of Norway as a humanitarian superpower (see introduction).

In the 2007 ownership report, Minister of Trade and Industry Dag Terje Andersen states that one of his main priorities is to "follow up the companies' efforts to assume their *samfunnsansvar*" (Eierberetning 2007: 5, translated by authors) and that companies must operate with high ethical standards. Andersen further contends that the ministry has met with most of its companies to talk about how they handle their responsibility. The report published in 2008 marks a significant increase, with mentions of *samfunnsansvar* being doubled from twenty-four in the 2007 report to forty-eight. The significant increase may be due to the global financial crisis, which enhanced attention to corporate governance (Meld. St. 13 [2010–11]a), thus also corporate responsibility, resulting in the publishing of the first white paper on *næringslivets samfunnsansvar* (Meld. St. 10

[2008–9]) by the Ministry of Foreign Affairs (thus indicating a focus on international operations).

In the first and, so far, only white paper on the theme, the government's understanding of *næringslivets samfunnsansvar*, which they translate into CSR in the English version, includes that companies integrate "social and environmental concerns into their day-to-day operations, as well as in their dealings with stakeholders. CSR means what companies do on a voluntary basis beyond complying with existing legislation and rules in the country in which they are operating" (Meld. St. 10 [2008–9]: 7, italics in original). However, in the Norwegian version of the white paper, *næringslivets samfunnsansvar*, *bedriftenes samfunnsansvar*, and *samfunnsansvar* are used interchangeably throughout. The interchangeable use of the terms is also apparent in newspapers. Furthermore, the frequency of use of the different terms also suggests that *samfunnsansvar* is the preferred term. Between 1945 and 2020,<sup>8</sup> *samfunnsansvar* is mentioned in 36,818 news articles compared to *bedriftenes samfunnsansvar* and *næringslivets samfunnsansvar*, which are referred to in 730 and 250 news articles respectively. In the same period, 927 articles mention corporate social responsibility, and 1,205 articles contain the abbreviation CSR starting in 2001.

We believe that the frequent use of *samfunnsansvar* and shifts in terms are due not only to the lack of abbreviations in Norwegian for *næringslivets*- or *bedriftenes samfunnsansvar* but also to the cultural resonance inherent in *samfunnsansvar*. This taken-for-grantedness of the concept is evident in the October samples from 2005 and 2006, where *samfunnsansvar* is described as something that corporations must simply "take," "show," or "enact" without explicitly defining what that responsibility entails. In existing literature, an inherent correlation between *samfunnsansvar* and business is often taken for granted (e.g., Gjørberg 2010; Nordhaug and Olsen 2010). In one instance, *samfunnsansvar* is translated to "responsibility of business in/ towards society" (Ditlev-Simonsen, Hoivik, and Ihlen 2015: 181, italics in original), thus muting the difference between the concepts. Again, this suggests that the connotations engrained in *samfunnsansvar* make it effective, consciously or unconsciously, in conveying arguments across a variety of frames. We therefore contend that the numbers derived from the archive illustrate that CSR in Norwegian discourses is informed by established, yet vague, understandings of *samfunnsansvar* and is hence domesticated, as exemplified earlier.

The various terms associated with responsibility connote different meanings. This is also apparent in the English version of the same white paper, in which social responsibility and corporate social

responsibility are used interchangeably. We suggest that this points to the inherent tension between *samfunnsansvar* and CSR in the Norwegian context. A tension in understandings and practices of companies' responsibilities also appears: "Although a number of companies and organizations have made considerable progress in integrating social responsibility into their business practice, there is still a need for increased awareness, greater knowledge and broader involvement" (Meld. St. 10 [2008–9]: 7). There is a prevailing understanding of CSR as philanthropy, the paper contends, despite a growing tendency to consider CSR as core to the company's own operations and supply chain (Meld. St. 10 [2008–9]: 8). Hence, in the following white paper on ownership (English version) the government aimed to "clarify and strengthen the expectations relating to corporate social responsibility" (Meld. St. 13 [2010–11]b: 6) beyond the nine core considerations that the previous white paper on ownership had explored.<sup>9</sup> Clarification meant listing expectations, including an expectation that companies with international operations and of certain size would adhere to the UN Global Compact and Global Reporting Initiative (Meld. St. 13 [2010–11]b: 61). These examples suggest that understandings and practices of responsibility move away from domestically established understandings to become more internationally oriented and standardized.

By 2009, all state-owned companies had developed ethical guidelines (Eierberetning 2009). The annual report also provides a list of what the Ministry of Trade and Industry did in order to follow up on the government's expectations to companies' work with *samfunnsansvar*. These expectations were later clarified and specified (Meld. St. 13 [2010–11]a), encouraging that work on *samfunnsansvar* become increasingly professionalized and corporatized. This is also apparent in the 2012 report, which presents a differentiation between general and specific state expectations to work on *samfunnsansvar* in addition to an overview of questions asked about each company's work on *samfunnsansvar* together with the answers each provided. This approach was further strengthened the following year, with state expectation that all companies comply regarding *samfunnsansvar*, and that potential deviations must be explained (the comply or explain principle) (Eierberetning 2013). In 2013, accounting law also demanded that large corporations report on *samfunnsansvar* to increase transparency (Meld. St. 27 [2013–14]). The materiality principle (*vesentlighetsprinsippet*) is added in the 2014 report, which means that companies "work with and report matters that are critical to the impact of companies on people, society, and the climate and

environment” (Eierberetning 2014: 32). This principle stems from the Global Reporting Initiative (see introduction) and thus indicates, again, that Norwegian policy papers speak to an international discourse of CSR.

In the revised version of the ten principles on good corporate governance in 2014, companies are no longer expected to be aware of or recognize their *samfunnsansvar*. Rather, they “shall work systematically [*målrettet*] to safeguard their *samfunnsansvar*” (Meld. St. 27 [2013–14]: 67, translated by authors). This shift, we argue, reflects that successive governments increasingly moved away from the taken-for-granted cultural understandings of *samfunnsansvar* and toward adaptation of a global discourse of CSR, wherein work on *samfunnsansvar* has become professionalized<sup>10</sup> or corporatized. At the same time, the shared imagined idea of collective responsibility prevails in public discourse.

Beyond the state, public institutions, and private companies, the news articles indicate that all members of society are still expected to practice *samfunnsansvar*. The trade union LO has *samfunnsansvar* to not only secure jobs but also to consider climate and environment issues (e.g., Kallset 2016). Hegstad, Kvarme, and Sneltvedt (2013) claim that balancing tradition and renewal is a central question when defining the Church of Norway’s *samfunnsansvar*. As examples, researchers practice *samfunnsansvar* through sharing knowledge in schools (e.g., Johnsen 2015); soccer clubs take *samfunnsansvar* through integration of refugees in sports (e.g., Hatlemark 2016). Individual citizens are also expected to take *samfunnsansvar*. Author and activist Sumaya Jirde Ali stated in an interview that “I am just a woman who takes her *samfunnsansvar* seriously” (Klassekampen 2017, translated by authors), referring to her participation in public debates about immigration and minority women’s issues as well as the harassment that comes with such participation. Thus, over time, *samfunnsansvar* continues to have interpretive flexibility (Star and Griesemer 1989) since everyone—ministry, public institution, local soccer team, or an individual member of society—expect themselves and others to engage without reaching a consensus as to what *samfunnsansvar* means in practical terms. Businesses can, but do not necessarily have to, be included in these expectations. *Samfunnsansvar* as a duty (regardless of people fulfilling these expectations or not) is therefore still a normative part of the Norwegian social structure and imagined collective ideal. What emerges then is a tension between policy and commercial discourse versus public discourse.

While CSR and *samfunnsansvar* as competing responsibilities can in some contexts align, this tension shows how claims of responsibilities in other contexts can be conflicting (Trnka and Trundle 2017) yet, simultaneously, provide opportunities for strategic and rhetorical maneuvering.

The tension between CSR and *samfunnsansvar* is seemingly withering away as the term *bærekraft* (sustainability) is increasingly substituting CSR in policies nationally and internationally. The rhetorical shift in policy documents illustrates that Norwegian authorities have made further adaptations to an international discourse of responsibility. From the 2015 ownership report onward, there is an increased focus on *bærekraft*, and the reports state that sustainability should be integrated into business goals, strategies, and positioning alongside *samfunnsansvar*. This focus is likely related to the launch of the UN Sustainable Development Goals (SDGs), which were adopted by world leaders the same year. The SDGs were first mentioned explicitly in the 2017 report: “The best businesses integrate the United Nations’ sustainable development goals in their external reporting” (Eierberetning 2017: 27). Although *samfunnsansvar* has been used alongside *bærekraft*<sup>11</sup> to varying degrees in ownership reports, the number of mentions of *bærekraft* is more pronounced from the 2017 report onward. *Bærekraft* first outnumbered *samfunnsansvar* in the 2019 report, a trend that continues into the following report. Compared to 2019 when *samfunnsansvar* is mentioned 70 times, the 2020 report demonstrates a substantial drop with only 10 mentions of *samfunnsansvar*. Meanwhile, *bærekraft* is mentioned 201 times in the same report.

Similar developments can be found in white papers on ownership. The white papers published in 2001, 2006, 2010, and 2013 mentioned *samfunnsansvar* 8, 40, 237, and 64 times, respectively. However, the most recently published white paper (Meld. St. 8 [2019–20]) mentions the term only once. Conversely, *bærekraft* is mentioned 179 times, the highest number in such white papers yet. This does not necessarily mean that the authorities are less preoccupied with businesses’ responsibility. On the contrary, the government expects companies to conduct “responsible business” (*ansvarlig virksomhet*), which is in line with “the increasing pervasiveness of responsibility in contemporary discourse” (Trnka and Trundle 2017: 1). The move away from the societal (*samfunns-*) aspect, which was prevalent in previous white papers and is core in the Norwegian public understanding of responsibility, suggests a policy rupture with the established mean-

ings of *samfunnsansvar*, aligning more with international relations and standards. Another aspect in the same white paper (Meld. St. 8 [2019–20]) is the prevalence of “sustainable value creation” compared to the previous white paper on ownership, which emphasized that practicing *samfunnsansvar* leads to long-term value creation. The move to sustainability illustrates a further push away from a local understanding of responsibility to an international arena, which focuses exclusively on responsible business.

## Conclusion

This chapter points to challenges of translation and the importance of contextualizing and localizing international trends. We demonstrated how the originally Anglo-American concept traveled differently in public and policy discourse in Norway, thus supporting our argument that *samfunnsansvar* is not CSR. When CSR was first introduced in Norwegian newspapers and in companies, it was domesticated into *samfunnsansvar*. Although both CSR and *samfunnsansvar* are expected to be enacted on a voluntary basis, CSR is intended to hold companies accountable for their actions and contribute to value creation, while *samfunnsansvar* is an ethical compass that is ideally practiced with equal participation for the common good of society without expectation of financial gain. It is a boundary object (Star and Griesemer 1989) with interpretive flexibility that provides moral guidance to all actors regardless of their social and economic standing, where the corporate sector is just one among many actors in an interdependent sociopolitical landscape that characterizes Norwegian society. Yet, there is a pronounced expectation that the state should be a leading example in taking *samfunnsansvar*, without reaching a consensus of what such responsibility entails.

Despite that CSR traveled into public discourse, the cultural resonance engrained in *samfunnsansvar* prevails, which indicates that it is still a valued ideal in Norwegian society. In policy discourse, however, there was a shift from an undisputed understanding of responsibility in line with national “values and attitudes” (Meld. St. 61 [1996–97]) toward a business-oriented understanding in which *samfunnsansvar* also means financial value creation for stakeholders. Furthermore, *samfunnsansvar* has recently been adapted to an international rhetoric of sustainability and incorporation of the SDGs. The strengthened professionalization and report-driven approach

to responsibilities also entails a move to a more standardized language that is arguably context independent. These shifts show the continuous influence of international trends and Norway's positioning as an international actor, as well as how different and competing understandings of responsibility can coexist.

By expecting companies to operate according to soft standardized frameworks instead of a national framework that is hard and highly regulated, the government allows Norwegian corporations to operate within an ambiguous and dynamic space where *samfunnsansvar* and CSR exist simultaneously. Because *samfunnsansvar* is arguably more elusive in the sense that it is not assessed according to standardized indicators, corporations are then likely to flexibly and strategically maneuver responsibility terms to fit specific economic, social, and political agendas without necessarily reaching consensus of what such responsibility entails. In chapter 4, Ståle Knudsen illustrates this maneuvering with Norsk Hydro's self-presentation and the flexible handling of its responsibility in dealings with the Alunorte scandal in Brazil. If collaboration is taken to be a particular Norwegian value, then Siri Lange's case, as seen in chapter 8, may be a testimony of how "traces of *samfunnsansvar*" inform the messy and diversified work with CSR, which is otherwise communicated as standardized and business oriented. The interpretive flexibility may further be applied rhetorically to support the prevalent idea that Norwegian corporations are particularly good at work with CSR. This may be done by, for instance, promoting Norsk Hydro as a model to be followed when Norwegian companies practice CSR abroad, as seen in chapter 4. But this strategic maneuvering may also provoke reactions and raise questions from the Norwegian public should corporations be found to not comply with the Norwegian values embedded in *samfunnsansvar*, especially if the company in question is fully or partly state owned. In sum, allowing companies to play at the margins of hard and soft frameworks as well as Norwegian and international understandings of responsibility may complicate the ability of governmental bodies—and the public at home—to hold Norwegian corporations operating abroad accountable. The arms-length governance of corporations can further serve as a free pass for state actors, which makes it challenging for the public to hold the state accountable for its investments both abroad and at home. While *samfunnsansvar* may be claimed to be in the genes (Ihlen 2011) or DNA of Norwegian corporations, there is no guarantee that such Norwegian values will make them more responsible than any other transnational corporation.

## Acknowledgments

Research for this chapter has been conducted within the frames of the project Energethics (2015–19), funded by a FRIPRO grant from the Research Council of Norway (grant no. 240617). We are grateful to Ståle Knudsen for his extensive comments and valuable feedback during the development of this chapter.

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## Notes

Both authors have contributed equally.

1. The material is collected from the electronic database Atekst owned by Retriever AS Norway—the most comprehensive database for local and national newspapers in Norway from 1945 onward. We have focused on printed publications in the time-frame 1 January 1945–31 December 2020.
2. We focus on white papers on ownership (*eierskapsmeldinger*) and CSR as well as annual ownership reports (*eierberetninger*). We focus particularly on the Norwegian versions to show how the wording shifts over time. The white papers on ownership outline the overall ownership policy. Annual ownership reports summarize results and value creation in companies in which the state has full or partial ownership.
3. Limitations of Atekst include: (1) several versions of the same article can be accessed with no information about which articles are actually published (Srebrowska 2005); (2) contract-based agreements limit access—in 2017, *Dagens Næringsliv*, Norway’s largest business-oriented newspaper, did not renew their contract, thus *DN* articles are not available (Åm 2017); (3) the coverage of, in this case, *sanfumsansvar*, is influenced by power relations and the social, cultural, and economic structures in which journalists operate. As an example, most news published about the Norwegian oil industry up until 2000 originated from a group of journalists who had privileged



access to the industry and therefore did not criticize it per se (Sæther 2017). Sæther (2017) claims that actors with oil interests have greater access to the media and receive better coverage compared to, for example, environmental organizations. The close ties between politicians, bureaucrats, and the oil industry as well as the internationalization of companies has increased the distance between journalists and companies and can make it arduous for journalists to ask critical questions (Baumberger and Slaatta 2011: 55–56).

4. One influence of such shifts could be the report and associated policy agenda *Our Common Future* (also known as the “Brundtland Report”), published in 1987, which promoted the need for sustainable development (Ditlev-Simonsen, Hoivik, and Ihlen 2015: 177).
5. A revision of the OECD Principles of Corporate Governance was published in 2004 to include guidelines for corporate governance of state-owned enterprises. The work was partially financed by Norway (Meld. St. 22 [2001–2]).
6. In total, 2,175 articles contain both *samfunnsansvar* and *bevisst* from 1945 to 2020.
7. Retrieved 7 October 2021 from <https://app.retriever-info.com/services/archive?searchString=samfunnsansvar>.
8. The numbers include all conjugations of *samfunnsansvar*, *næringslivets samfunnsansvar*, and *bedriftenes samfunnsansvar* in news articles in printed publications between 1 January 1945 and 31 December 2020.
9. That is, restructuring, research, development and competency building, the environment, health, safety and the working environment, ethics, combating corruption, gender equality, integration and career opportunities for other groups, and civil protection (Meld. St. 13 [2006–7]: 56–63).
10. Throughout the years, white papers on ownership have argued for professionalizing state ownership and ownership policy. The establishment of the Ownership Department within the Ministry of Industry and Trade in 2002, together with the establishment of ten principles on good corporate governance and the publishing of different types of reports related to state ownership (thus becoming transparent), are examples of steps toward professionalizing state ownership.
11. This includes all conjugations of *bærekraft*.

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