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Implementation of CSR in the Energy Sector
The Case of Equinor

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Acknowledgements

Writing this master thesis is probably one of the hardest yet most rewarding experiences in my life spam. Business and human rights is a topic that affects us all, in one way or another. Globalization and the global economy have created a vacuum that needs to be addressed and evaluated in order to make it better and more efficient.

In the writing process I have never felt alone and have received help from many people. However, I want to thank Cathrine Halsaa greatly for her patience, time and knowledge. Thank you for your guidance and inspirational conversations throughout this journey. I am forever grateful! To finalize, a warm thank you to my family and friends for their repeated support, and for keep believing in me. You are the absolute best!

Abstract

Globalization has made possible global social relations, and understandably these social relations also need governance. Corporate social responsibility is a concept within the business sector relevant for corporate governance in our modern economy, as it is understood as a clever approach to address the regulatory vacuum created by the global economy.The purpose of this dissertation is to understand better how is the interaction between the government and the companies when attempting to address the regulatory vacuum. Accordingly, the research question to be investigating under this thesis is "*How does Equinor implement corporate social responsibility policies and how does the Norwegian state influence this?*". For this project three parliamentary reports are particularly relevant: Stortingsmelding nr. 13 (2010–2011, Stortingsmelding nr. 27 (2013–2014 and Regjeringens Eierpolitikk 2015. Additionally, two main documents from Equinor are essential; the code of conduct and the Equinor book.

In this project it has been concluded that corporate social responsibility is implemented in Equinor, through decentralized regulations. Equinor takes focus on an implementation with a top-down dynamic, but actively tries to combine it with the bottom-up approach by open dialogue. Equinor also follows a cultural perspective within an instrumental justification. When it comes to the Norwegian government, the state appears to be a strong player that follows a normative justification with an international approach. For the Norwegian government CSR is a moral obligation for global governance and important when addressing the regulatory vacuum in the international arena. The project also shows that the Norwegian state implements CSR by using a variety of measures, laws, regulations and expectations to business on CSR. Equinor, on the other hand, have established a set of in-depth codes and policies towards CSR. the governmental expectations appear to be an important tool when supplying support or even forming the companies, as it performs as external pressure.

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Introduction

The international interconnection in almost all areas of human activity; economic, social, cultural, technological, environmental or political, is increasing rapidly. This flow connecting people is what it is known for being 'globalization' (Zifcak, 2014, pg, 9). Globalization is an important trend and part of our contemporary history. The global exchange can be something extremely positive, however it also makes environmental and socio-economic problems in different spheres more obvious, and due to globalization, these become problems of global scale. Understandably, these 'global' social relations also require governance, as "all realms of social relations", and consequently an increment on "governance of trans planetary affairs" has been a key part in the globalization process (Scholte, 2011).

Corporate social responsibility (CSR) is a business- driven concept relevant for both companies and governments, praised to be a "needed way to enlist the resources of business to supplement welfare state services", as well as a clever approach to address "the regulatory vacuum or government gap created due global economy" (Gjølberg, 2010, pg. 203). In modern economies, CSR is a key issue for corporate governance, and it is recognized as essential for securing companies' long-term growth capabilities (St. Meld. nr. 13 (2006-2007)).

In Norway, the business sector is highly regulated by the Norwegian authorities, starting in 1977 with the implementation of the Working Environment Act which focused mostly on working and environmental standards. In 1998 a new accounting law was introduced imposing all Norwegian, and accounted companies to report on non-financial issues in the company's annual report. On the other hand, expectations on the work of CSR have been made on state-owned companies. These regulations make the base for what is known as CSR in Norway. The first Norwegian White paper on CSR was published ten years ago, which pushed to the concept to be changed and elevated. Nowadays, CSR is understood by the Norwegian government as the expectation or obligation for the corporations to act accountable on their corporative impact on people, society and environment. The Norwegian government also have created some more defined expectations on CSR for the companies to follow. These expectations are based on national and international standards, conventions and reporting norms, and take focus on four main areas: climate and environment, human

rights, employee and worker rights and anti-corruption (Stortinget, 2018; Meld. St. 27 (2013–2014), pg.80).

Research question

In the energy sector in Norway; both the market and policies have changed considerable the past decades. The energy sector is a central part of the Norwegian economy; therefore the government believes it must be sustainable and the basis for continued growth and welfare (Meld. St. 25 (2015–2016), pg.5). Norwegian energy companies are slowly "going global as they invest in projects abroad- many of which often involve contested environmental and social issues. Such investments require that energy companies relate to standards for corporate social responsibility" (ENERGETHICS, 2018). However, it is important to highlight that Equinor ASA, previously Statoil, is a prime example of development in the market and policies within the industry. The Norwegian state is however the main shareholder in Equinor, with a stake of 67% in the company (Equinor, 2018).

Equinor has been criticized recently and accused for breaching the OECD guidelines for multinational enterprises (Dagsavisen, 2019). Forum for utvikling og miljø (ForUM) expressed that although the OECD guidelines for the multinational enterprises are good, they are merely indicative, and we see that even the companies that are considered good at due diligence issues are in trouble. ForUM criticized mostly, the Norwegian state for the lack of hard-laws directed to the corporations, as their policy is based on international voluntary guidelines and businesses self-regulation. The purpose of this dissertation is therefore to contribute to a better understanding of the government's role in promoting corporate social responsibility in its own ownership, and corporate social responsibility as public policy. I want to concentrate on the Norwegian authorities as an owner, and the reception and adoption of the government's policies in Equinor, as our example of a state owned company. The research question to be developed will be therefore the following:

How does Equinor implement corporate social responsibility policies and how does the Norwegian state influence this?

In other words, this master thesis attempts to investigate how the government implements the goals of responsible state-owned companies, and how Equinor meets and adopts the government's policies. To facilitate the answer to this question, a series of sub question have been developed. These questions form the basis for the task analysis and focuses on different aspects of the main research question:

- *What are the governmental objectives for corporate social responsibility and how are they implemented?*
- *What factors, internally and externally, influence and regulate companies' choice of CSR policy?*
- *What approach to social responsibility does Equinor have? And what would explain its adoption of corporate social responsibility?*
- *What can Equinor tell us about CSR implementation in state-owned companies?*

Theory selection and research design

The purpose of this dissertation is to investigate how the Norwegian authorities contribute in the promotion of corporate social responsibility through their ownership. It is going to attend to explore this by analysing two different approaches. First, it will be examining how the Norwegian authorities implement the goals of corporate social responsibility in state-owned companies; what is expected by the government from state-owned companies when it comes to corporate social responsibility? Secondly, it is going to be used Equinor as main example, and how it has interpreted and adopted the government's policies. In other words, the following dissertation is going to investigate how two different levels interact with each other; the governmental level and organizational level.

Under this study, three main theories are going to be used. Firstly, an understanding of the concept of regulation is very important. The concept of regulation has evolved from describing one-way regulation from the state to a mix of government management, self-regulation in the market and other actors trying to regulate the business sector. To study regulation, of and in the business sector gives the opportunity to describe and identify regulation where it would otherwise have been difficult to spot (Black, 2001, pg. 132). Furthermore, implementation theory is going

to be used in order to identify the different process involved in policy making and how the key players in the implementation process transfer the policy to the recipients. The recipients being the state-owned companies. They differ from other public actors, because they are a form of hybrid organizations that move on the border between public and private actors. In addition, organizational theory is going to be applied as the final step of implementation theory, to study the companies' pre requirements for receiving government guidelines on CSR. The different organizational perspectives have very different views on how organizations will receive new ideas, but together they can provide a more comprehensive picture of how state-owned companies receive and adopt government's corporate governance expectations. Lastly, it is going to be looked upon at two other theories that will help identify the different reasons the state and the companies are adopting and implementing CSR.

To answer the research question, I have chosen a qualitative case study as a methodical approach. The advantage of a qualitative study is that it provides a comprehensive understanding and the collection of data is often characterized by flexibility. This flexibility can be useful, for example, in the data analysis as it happens parallel to the data collection allowing flexibility in document research.

Structure

The following thesis is organized in six chapters. Introduction is covered in the first chapter; where introductory information is provided, as well as the research question being explained together with the different objectives for the project are being discussed.

Chapter 2 gives an overview of the theories to be used to shed light on the research question. This project is an empirical research with inductive reasoning, therefore various theories are going to be used to understand the various aspects of the research question. The focus is set on the definition of regulation, policy implementation and organizational theory.

Chapter 3 is the methodological chapter. In this chapter it is going to be discussed how the research has been designed and conducted. In addition, weaknesses and

challenges of the project are discussed along with validity, generalization and reliability.

In Chapter 4, it is described the empirical data collected for the research. This chapter is also sub-divided into three parts. First and second part focus on how the Norwegian government is organized, the different aspects influencing the 'system', and the definition of ownership and corporate governance in Norway. The third part takes upon the structural organisation of Equinor and their approach to corporate governance and CSR.

Chapter 5, sums up and analyses the main findings from the empirical data and theoretical framework. In this chapter the theoretical data is used to analyse the empirical data in order to reach a conclusion. The conclusion will be exposed in chapter 6. The chapter 6 presents suggestions for future studies in regards to CSR in Norway and in state owned companies.

Theoretical framework

This dissertation will discuss two question: (1) how does the state-owned companies implement or adapt CSR? and (2) how does the state, as a major actor, influence this? The answer to these questions can be found looking at the different steps in the process of policymaking. Policymaking "involves the construction and/or implementation of specific policies" and even though it might vary, it normally includes four main stages: problem identification and agenda-setting; policy formulation; implementation of agreed action; and policy adoption usually in the form of legislation (Bredgaard, 2004, pp.77- 78; Smith and Katikiredd, 2012).

The theoretical approach of this thesis will be divided into three main sections. The first section is going to be defining regulation, and thereafter different forms of regulation with the purpose to understand better the way the regulatory system works, or the different regulatory aspects affecting or influencing the recipient (state-owned company). Consequently, this section will in effect explore the implementation process based on the top-down and bottom up theory, which purpose is to gain knowledge on how the Norwegian government implements their CSR objectives. This will enable further exploration of the relation between the policy maker (Norwegian state) and the

recipient (state-owned companies). The second part of this dissertation will discuss organizational theory. This theory is complementary to the implementation process, as it allows a more in-depth investigation of the bottom-up approach. Lastly, two other theories on CSR integration and implementation will be consulted, both through the state and from the perspective of business or organizations.

Definition of corporate social responsibility (CSR)

Even though the concept of corporate social responsibility (CSR) has been around for a couple of decades, there is not a clear definition of it by the academic community. The concept of CSR originated in the the business sector and progressively has become part of government and governance (Gjølberg, 2010, pp.203 -205). Gjølberg attributes "the general lack of theoretical synthesis in CSR research" to the "the lack of a commonly accepted definition of CSR" (Gjølberg, 2012, pg.13). To complicate things even more, new words have entered our vocabulary and different words have started to 'supplement' the term CSR (Frynas and Yamahaki, 2019. pg.13). Roel Nieuwenkamp in his article "2016: CSR is dead! What's next?" points out how the OECD do not used the term 'corporate social responsibility' but instead used 'responsible business conduct" (RBC) (Nieuwenkamp, 2016). Similar to RBC, other concepts are also frequently used as alternatives or synonyms to CSR; as for example "corporate citizenship," "corporate sustainability," "corporate social performance," "stakeholder management," and "corporate accountability" (Gjølberg, 2012, pg.14). In other words, the lack of definition and defined typology makes CSR a very broad concept, as it can mean something different in different occasions or contexts (Frynas and Yamahaki, 2019, pg.18).

According to Niuwenkamp, responsible business conduct means that businesses should make a positive contribution to economic, environmental and social progress with a view to achieving sustainable development and that businesses have a responsibility to avoid and address the adverse impacts of their operations. Nieuwenkamp also touches upon CSR being associated with philanthropic corporate conduct, which suggests that CSR is voluntary with no consequences if expectations are not meet (Nieuwenkamp, 2016). In an article Gjølberg explains that these associations are due to the first initiatives, that were rather simple, consisting in unilateral or ad hoc projects that did not have bigger implication. However these

initiatives have slowly developed to soft law institutions, by using co-regulation and monitoring to regulate CSR. Some examples are arrangements like UN Global compact, or more complete as the OECD Guidelines for Multinational Enterprises (Gjølberg, 2011, pg.3). However, these soft laws seem to only be successful in specific markets or places, and do not address the unsustainable structures of companies or the governance deficit. Therefore, mandatory hard laws are essentials, in order to make an impact within the majority, as well as to ensure minimum standards (Gjølberg, 2011, pg.15). In another study made by Gjølberg, where she investigates if CSR is better implemented when coming from soft law or hard law, it is concluded that companies do not have a preference when implementing regulations for CSR. Companies rather sees them as something that cannot be taken for granted but that need to be implemented within the "wider context of normative, institutional and regulatory environment" regardless of the size and reach of the company (Gjølberg, 2011, pg.23-25). CSR as normative being when taking focus on the development of moral grounds to the implementation of CSR, instrumental CSR uses CSR strategically as an instrument to increase profits, and descriptive CSR focuses on the map down of corporate practices without specific theories (Gjølberg, 2011, pp.15-16).

The Norwegian government, on the other hand, set strong focus on the implementation of CSR, understands the concept as the responsibility companies have or are expected to assume for "people, society and the environment where these are impacted by the company's activities" (Meld. St. 27 (2013–2014), pg.80). The government rather open concept as it is formed by both general and more specific expectations that relate to four different areas: climate and environment, human rights, employee and worker rights and anti-corruption. These expectations are based on national and international standards, conventions and reporting norms (Meld. St. 27 (2013–2014), pg.80).

George Frynas and Camila Yamahaki in their article "Corporate Social Responsibility: An Outline of Key Concepts, Trends, and Theories" (2019) describes CSR as "an umbrella term for a variety of concepts and practices". In this article, they go forward and create a definition that can accommodate CSR by acknowledging three different aspects: the first one responsibility of companies to act accountable on their impact on society and the environment, the second one covering the responsibility companies

have on their partners and people they do business with, and the last part takes in consideration the need for business to understand their relation or compromise to society of either adding value or viability. This definition it is believe to accommodate the different aspects of CSR, therefore it is going to be used as the main definition under this research (Frynas and Yamahaki, 2019. pp.18-19).

> *"Hence, it is appropriate to define CSR as an umbrella term for a variety of concepts and practices, all of which recognize that (1) companies have a responsibility for their impact on society and the natural environment, often beyond legal compliance and the liability of individuals; (2) companies have a responsibility for the behaviour of others with whom they do business (such as suppliers and business partners); and (3) business needs to manage its relationship with wider society, whether for reasons of commercial viability or to add value to society" (Frynas and Yamahaki, 2019. pp.18-19)*

Regulation, types of regulation and policy implementation:
Regulation and type of regulation

Regulation has its origins as a tool to correct market weaknesses. A wave of "de-regulation" spread in the early 1980s, which many scholars and policymakers viewed as privatization, promotion of competition, and 'leveling fields' or creating equality among all the competitors. The focus was to improve the regulatory system which lead to the creation of non-state actors, due to the eradication of the highly hierarchically system. These new actors created new connections between the different institutional levels (Braithwaite, 2008, p.8; Døhler 2011:524; Bryde, 2017, p.36).

However, the globalisation of the recent years, have challenged the common understanding of governance and new regulations have been developed, forming a multi-level governance; a non-hierarchical exchange between institutions at national, regional and local level with a stronger focus on dialog and negotiations. Global regulation is seen as something that complements the regulatory arrangements on the regional, national and local scales; "thus governance of any public policy issue today involves a multifaceted trans-scalar network of institutions" (Scholte, 2011, pp. 9-13; Bryde, 2017, p.34).

Different forms of regulation

Levi-Faur defines three major strategies for regulation: (1) first-party regulation use self-regulation as the main form of regulatory control; (2) second-party regulation is when the regulator is independent and distinct from the regulatee as there is a "social, economic, and administrative division of labour between the actors" in where the regulator is detached and independent form the regulatee, not necessary meaning the state as the regulator; and (3) third-party regulation is when there is an external mediator between the regulator and the regulatee, that "acts as independent or semi-independent regulatory-auditor". These strategies can combine in different way, as well as connects how to regulate with whom regulates (Levi-Faur, 2011, p.8).

Black (2001), differentiates between command-and-control regulation and decentralized/ decentred regulation, which is then divided into two sub-categories; hybrid regulation and self-regulation. Decentred regulation re-defines state's involvement and takes into consideration the presence of other regulatory actors. Meaning that instead of categorizing whether the state is involved or not, the state is seen as an actor involved continuously and moves along a spectrum of full control by the state to no-control at all (Black, 2001, p.103).

Command-and control regulation is understood as centred regulation as it is assumed the state can command and control, as well as "to be the only commander and controller, and to be potentially effective in commanding and controlling". This form of regulation is normally unilateral, "based on simple cause-effect relations, and envisaging a linear progression from policy formation through to implementation". Nonetheless, this method can be considered ineffective as the government might lack the knowledge "to be able to identify the causes of problems, to design solutions that are appropriate, and to identify non-compliance (information failure)" (Black, 2001, p.105-106).

Opposite to the command-and-control form of regulation, is a decentered form of regulation. Decentred regulation does not necessarily mean that the state does not participate. "It is used to express the observation that governments do not, and the proposition that they should not, have a monopoly on regulation and that regulation is occurring within and between other social actors, for example large organizations,

collective associations, technical committees, professions etc., all without the government's involvement or indeed formal approval…" (Black, 2001, p.104). Levi-Faur distinguished between four different types of decentred regulation or hybrid regulations: self-regulation, co- regulation, meta regulation and multi-level regulation.
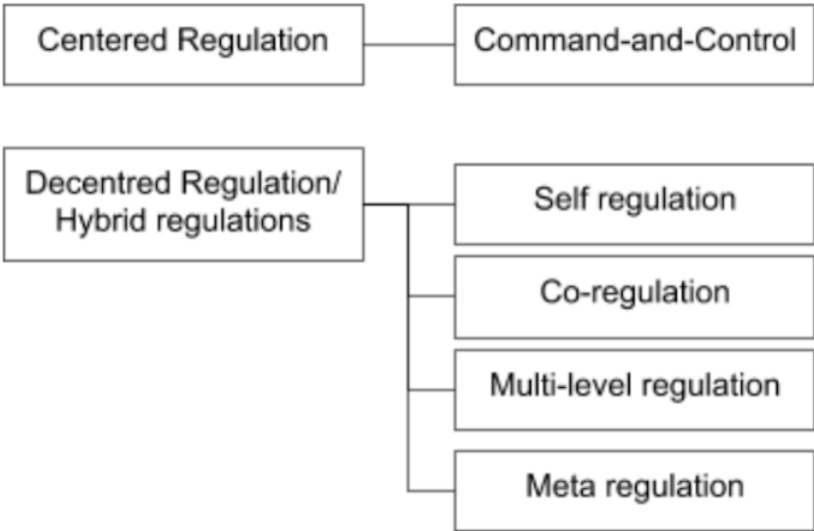
Figure 1: Different types of regulation

Self regulation is the form of regulation that does not involve a direct steering of the government. It is also a flexible, informed and targeted form of regulations, "which prompts greater compliance, and which at once stimulates and draws on the internal morality of the sector or organization being regulated". Self regulation can be linked to soft law or non-legal rules, as it is modern practiced in such a way that industry associations established its own code of conduct , "and only those who adhered to these self-defined moral rules were entitled to become members. Whoever did not follow the rules voluntarily, could not be formally punished, but there were sanctions like being excluded from the association and/or making public the accusations" (Black, 2001, p.106, Möller and Amouroux, 2004, pg 64),

Co- regulation is "where responsibility for regulatory design or regulatory enforcement is shared by the regulator and the regulatees", in other words when the state and other institutions or actors cooperate to regulate. "The particular scope of cooperation may

vary as long as the regulatory arrangements are grounded in cooperative techniques and the legitimacy of the regime rests at least partly on public–private cooperation" (Levi- Faur, 2011, pg.10)

Meta regulation, the third type of hybrid regulation that regulates by allowing "the regulatee to determine its own rules. The role of the regulator is confined to the institutionalization and monitoring of the integrity of institutional compliance. In this sense, it is about meta- monitoring." (Cary Coglianese and Evan Mendelson, 2010; Levi- Faur, 2011, pg.10)

Lastly, multi- level regulation, which is a form that vary in relation to the different levels involved and according to form of allocation. "Regulatory authority can be allocated on a functional basis according to their capacity, on a hierarchical basis is "defined in one of the regulatory tiers", or as a product of "incremental, path- dependent processes" and the result of the combination of patches "designed to solve a particular aspect as it occurred on the regulatory agenda". Multi-level regulations have become a more normal form of regulation lately (Levi- Faur, 2011, pg.11).

Implementation theory: The Top-down/Bottom-up

"Implementation is the carrying out of a basic policy decision, usually incorporated in a statute but which can also take the form of important executive orders or court decisions. Ideally, that decision identifies the problem(s) to be addressed, stipulates the objective(s) to be pursued, and in a variety of ways, 'structures' the implementation process. The process normally runs through a number of stages beginning with passage of the basic statute, followed by the policy outputs (decisions) of the implementing agencies, the compliance of target groups with those decisions, the actual impacts – both intended and unintended – of those outputs, the perceived impacts of agency decisions, and finally, important revisions (or attempted revisions) in the basic statute" (Hill and Hupe, 2002, pg.7).

Top down and bottom up approach are an instrumental approach to policy implementation; in where we see the beginning of the implementation process at the top of the organization, where decisions are made; and it continues to take place along

the formal hierarchical structure. Top down and bottom up approaches, "vary in a number of areas, such as the role of actors and their relationships and the type of policies they can be applied to". Policy implementation often takes place because a wide range of stakeholders interact between different levels – thus both central policy-makers and local actors on the ground are important for successful implementation (OECD, 2013, p.18).

The top down approach, on one hand, see the policy designers "as the central actors and concentrate their attention on factors that can be manipulated at the central level". Under this approach, it has been developed a detailed list by Sabatier and Mazmanian, in where it has been identified "five conditions needed for effective implementation ranging from clear objectives, causal theory, legal structure of the implementation process, committed officials, supportive interests groups to no undermining of changing socioeconomic conditions" (OECD, 2013, pg.18).

Sabatier and Mazmanian (1979): Conditions beneficial for effective implementation
1. The programme is based on a sound theory relating to changes in target group behaviour.
2. Policy decisions have to contain unambiguous policy directives and structure the implementation process in a way that increases the chances of good performance of target groups.
3. The leaders and implementing agencies require significant managerial and political skills and commitment to the goals.
4. The programme also needs to be supported by organised constituency groups and few key legislators throughout the process.
5. The priority of objectives is not undermined over time by conflicting public policies or changes in socio-economic conditions.

Table 1: Source: OECD (2013) The Nature of Policy Change and Implementation: A Review of Different Theoretical Approaches. Lucie Cerna.

In the article "The nature of policy change and implementation" (2013) published by OECD, it is highlighted that top down approach "seeks to develop generalisable policy advice and come up with consistent recognisable patterns in behaviour across different policy areas", however it is also critical "for only taking statutory language as a starting point and hence do not consider the significance of previous actions". Another critique is that this approach "ignores or eliminates political aspects" while it is believed to

consider implementation as "an administrative process". It also takes "emphasis on statute framers as key actors...i.e. local actors are not taken into consideration". Meaning that the top-down approach is considered an administrative process, that takes place at the top of the hierarchical pyramid, the creation and implementation of policies happens at the top (OECD, 2013, pg.18).

On the other hand, under the Bottom-up approach, it is believed that policy is created at "the local level", throughout "target groups and service deliverers". In others words, the bottom-up approach, identifies those at the bottom of the pyramided; those working in service delivery at the local level, in order to understand better their networking techniques on how they get involved "in the planning, financing and execution of relevant governmental and non-governmental programmes". This approach makes it easier for mechanisms to be created, providing a better interaction between the local level and decision makers/ policy makers in both the public and private sectors (OECD, 2013, pg.18).

Even though these two approaches may seem to contradict each other, they can benefit from their unique strengths when combined. In modern literature these two approaches have been combined to allow a regular interaction between different levels. Although, each approach "vary according to policy areas", in the sense that the strategies used on the bottom-up approach tends to have more focus in " low conflict but high uncertainty and lack of consensus about the means to achieve a goal", while the strategies normally used in the top-down approach have stronger "political direction and sound governance are more likely in areas of high conflict about the goal" (OECD, 2013, pg.19).

Organizational theory

This dissertation will use the instrumental perspective and the cultural- and one myth-oriented perspective (institutional approach).

Organizational theory is a theoretical perspective that focus on the research to understand the way organizations work in the public sector, and the way they are interconnected with the government. Even though these two perspectives differ in the three fundamental ways: (1) logic of action, (2) goals, and (3) leaders' orientation. The

instrumental perspective differs from the institutional perspective in a fundamental way as the instrumental perspective view organizations as "tools in the hands of leaders" (Christensen, 2011, pp.3-4).

According to the three fundamental ways mentioned above, it is understood that the instrumental perspective is based on "a means–end rationality, where one tries to predict the future effects of an executed action". This is also called 'logic of consequence'. Secondly, in an instrumental perspective goals "are formulated by leaders, and policy-making largely consists of finding suitable means to achieve the goals". Lastly, leader's orientation which can be categorize between a hierarchically oriented variant found in the instrumental perspective; in "where leaders' control and analytical–rational calculations are central" (Christensen, 2011, pp.3-4).

> "What characterizes a bureaucratic organizational form is not the specific principle, but rather that there is a large degree of division of labour. Such an organizational form is also characterized by many routines, that is, rules and procedures for who shall carry out tasks and how they should be accomplished. The content of these routines may differ, but will often be codified in written documents, such as regulations, guidelines and manuals" (Christensen, 2011, pg.24).

On the other hand, the way of action of the institutional perspective is based on a logic of appropriateness, meaning that "a person acts in accordance with his or her experience of what has worked well in the past, or upon what feels fair, reasonable and acceptable in the environment the person works within". It also "allow for goals to gradually develop internally; thus, policy is also about forming opinions and discovering goals". Finally, leaders are more centred on a negotiation-based variant and "allows for the articulation of interests and for compromise and negotiation between organizations and actors whose goals and interests are partially conflicting". (Christensen, 2011, pp.3-4) Institutional perspective can be divided into two perspectives: cultural perspective "that is, the idea of institutionalized organizations"; and myth perspective, "which entails the idea of an institutionalized environment, focusing on the values and norms present in an organization" (Christensen, 2011, pg.4).

Cultural perspective reflects around the informal norms and values that are an important part of the normal activities of formal organizations. 'Cultural appropriateness' vary in the sense that the actions are "discovered in the course of a process, while informal norms, values and identities develop gradually" (Christensen, 2011, pg.37). In organization with a cultural perspective the leaders have a "double role"; they have to ensure that the informal norms and values "have good conditions for growth and are developed and protected", while at the same time have to protect the already existing cultural core in the organization. "Leaders thus contribute to change, albeit in a limited way, and this allows a certain degree of independent, intentional or instrumental action" (Christensen, 2011, pg.47).

> "The organizational cultures in the political-administrative systems of various countries reveal clear commonalities and differences. One of the common characteristics concerns the informal norms and values that determine the balance between loyalty and neutrality in the relationship between the political leadership and the administrative apparatus insensitivity that hampers the political leadership in implementing its policies. Second, administrative culture must strike a balance between what Herbert Simon labelled loyalty and professional norms, meaning that civil servant must be politically loyal to the political leadership but simultaneously make decisions based on a solid professional foundation. At the same time, too much emphasis on one's own professional field may lead to an insensitive technocracy or management by professionals. Third, administrative staff must strike a balance between premises of professional value and premises of fact, meaning that they must take into account normative, value-related ballast, which may have evolved in a profession over a long period of time, but also of basic facts and contexts they themselves are specialists in" (Christensen, 2011, pp.49-50)

On the other hand, myth perspective, works "within institutional environments", in where, contrary to moral perspective, they are "confronted with socially created norms for how they should be designed and how they should function". Theses already existing norms are called recipes.

"There is a wide range of popular recipes for shaping all aspects of modern organizations, for example leadership, formal organizational structure, organizational culture, processes, etc. Popular organizational ideas usually spread rapidly. A number of institutions and individuals function as producers and mediators of such ideas" (Christensen, 2011, p.76).

The organizations should try to seemingly "incorporate and reflect these norms", even if they do not affect positively the effectiveness of the organization. "Through this process organizations become more similar to one another, at least on the surface, in stark contrast to the multiplicity described by a culture" (Christensen, 2011, p.57)

"A myth is thus a socially legitimated recipe for how to design part of an organization. It is an idea which excites, grabs attention and has achieved exemplary status in several organizations" (Christensen, 2011, p.58).

Organizations tend to find approval from a variety of external actors "such as the mass media, intellectuals, professions, banks and institutions of accreditation. As many actors are involved with different ideas and understandings, the organization is faced "with many different, often inconsistent and changing ideas and recipes for legitimate structures and procedures". However, certain recipes can also become popular, these are called 'institutionalized standards' or 'rationalized myths', "that is, institutionalized and widely spread ideas for what kinds of formal structures, technologies processes, procedures and ideologies an organization should adopt" (Christensen, 2011, pg.58). Nonetheless, public organization can be faced by many outcomes (quick coupling/implementation, rejection, decoupling and/ or slow implementation) after the adaptation of popular recipes (Christensen, 2011, pg.76).

Integration and implementation of CSR
Governmental approach to corporate social responsibility
This section is divided into two different dimensions, in order to understand the governmental selection of corporate social responsibility; the first being the motivation of adoption of CSR; and the second the level of integration of CSR.

Gjølberg (2010) explains that there are two fundamental dimensions which can help explain why CSR is taken and adapted to the different institutions. The first dimension suggests an explanation on how CSR is framed by the government; it also focusses on a more market motivated approach where competitiveness, utility maximization and higher profit plays a bigger role. This approach is identified as the instrumental justification. The second dimension has a more geographical concern and takes more focus on international standards; human rights, labor rights, environmental protection or economic development in poor countries have a higher priority than economic efficiency (Gjølberg, 2010, pg. 207; Hessevik, 2014, pp.42-43). She combines these dimensions, giving as result the possibility to understand four different reason to the adoption of CSR by the governments.

The first combination is the instrumental justification with a national focus. This combination is called 'CSR as welfare state relief'. Here, CSR is taken in as a governmental tool to encourage, promote and facilitated corporate contributions to different aspects of the welfare agenda, as "environmental protection, education, arts and culture, or to combating urban poverty and social problems in local communities". The second combination incorporates the normative justification and the national focus. CSR is observed as "a moral obligation toward the nation". Contrary to the first obligation, the situation is not viewed as a mutually beneficial situation, but rather as business having "moral obligations, duties and rights, regardless of self-interest". On the third, it is combined the instrumental justification with an international focus. CSR is interpreted as "a competitive advantage of the nation, in which CSR gives a innovative edge to domestic companies operating in global markets". Lastly, the combination between normative justification and an international focus, is where CSR has the moral obligation "to contribute to global governance" and it is taken as an important piece to "address the regulatory vacuum in the global economy"
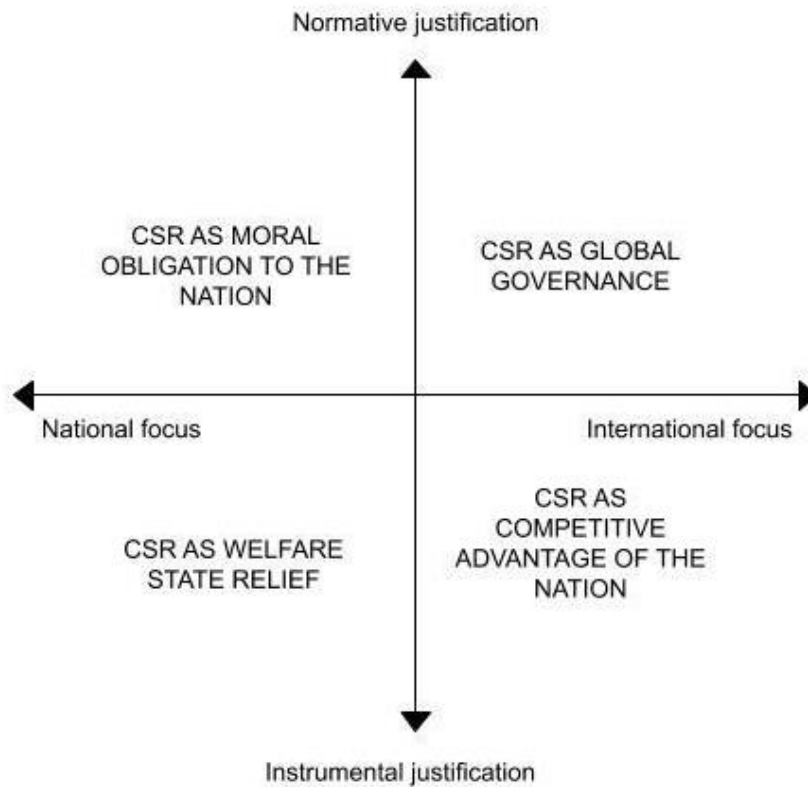
Figure 2: : Typology of possible governmental interpretations of corporate social responsibility (CSR) (Gjølberg, 2010, pg.207).

CSR integration in companies

When implementing CSR in companies, it is important to keep in mind that it is almost impossible to have an accurate conclusion about the real reason a organization might have adopted CSR. However, Jørgensen and Pedersen (2015), believes that CSR is integrated in the company in a real sense "if their responsibility measure affects the company's core activities" (Jørgensen and Pedersen, 2015, pg.100).
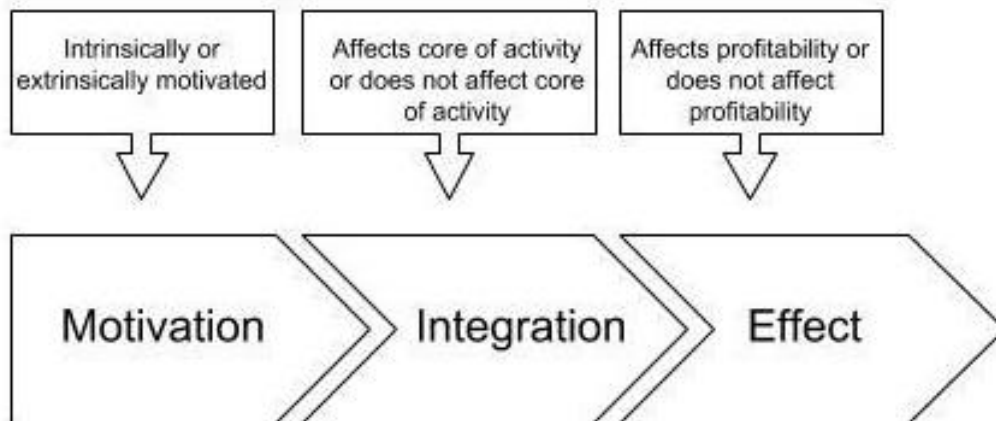
Figure 3: Dimensions in the 'responsibility cube' (Jørgensen and Pedersen, 2015, pg.107).

Pedersen and Jørgensen (2015) developed a multidimensional model called 'the responsibility cube', which works as a tool to both understand "companies' practices of corporate responsibility and as a starting point for change". The model itself focus on three different specific dimension, distinguished between (1) an intrinsically and extrinsically motivation for taken different responsibility measures, (2) how well integrated are these measure to company's core activity, and (3) the way measure's outcome affect business (Jørgensen and Pedersen, 2015, pg.107).

> "Three dimensions of motivation, integration, and effect in our responsibility cube that distinguishes between: 1) extrinsic motivation and intrinsic motivation, 2) low degree of integration and high degree of integration, and 3) no or negative contribution to profitability and positive contribution to profitability" (Jørgensen and Pedersen, 2015, pg.111).

These dimensions can be combined to obtained more specific outcomes. The first combination is the motivation and integration, which produces four different approaches "from placing intrinsic and extrinsic motivation together with integrated and non-integrated responsibility measures". Next, it is discuss the "differences between responsibility measures that have positive effects on the company's performance and those that do not", the combination these two, "end up with eight approaches within corporate responsibility that constitute the responsibility cube" (Jørgensen and

Pedersen, 2015, pg.108). However, for this dissertation it is only relevant the first part of the the theory; the combination between motivation and integration.

	Extrinsically motivated (unnatural)	Intrinsically motivated (natural)
No effect on company's core activity	Responsibility as window dressing	Impotent responsibility
Effect on company's core activity	Strategic responsibility	Genuine responsibility

Table 2: Motivation and integration in corporate responsibility (Jørgensen and Pedersen, 2015, pg.108).

As already mentioned, combination is the motivation and integration, which produces four different approaches:

1. Responsibility as a window dressing: Responsibility as a window dressing, is characterized by extrinsic motivation with no effect on the organization's core activities. In order words, it can be understood as implementing measures superficially with no "implications for central businesses decisions". This approach is comparable to the understanding of 'greenwashing', as its purpose is creating the appearances of good reputation in order to gain something from it (Jørgensen and Pedersen, 2015, pg.109).

2. Impotent responsibility: contrary to responsibility as a window dressing the responsibility measures are intrinsically motivated but does not affect significantly the organization's core activities. Typically, the lack of success can be tracked down to corporate responsibility not being "seen as a tool but as a real sense of responsibility that forms the basis of the decisions but nevertheless becomes only superficially included in the organization". Jørgensen and Pedersen pin down two explanations for these kinds of impotence being "the lack of authority and the lack of knowledge" (Jørgensen and Pedersen, 2015, pg.109).

3. Strategic responsibility: It is understood as the strategic implementation of responsibility measures; that will consciously affect the businesses decisions and practices, in order to achieve something. This approach can sometime be

seen unstable because it may be reverse once longer gaining economic benefits as it was no a decision made based ethically (Jørgensen and Pedersen, 2015, pg.109-110).

4. Genuine responsibility: it is when organizations implement responsibility measures which intrinsically motivated, and their implementation have substantial implications for "how that organization shapes and execute its core activities". These responsibility measures are at the center, and therefore prioritized and considered morally essential (Jørgensen and Pedersen, 2015, pg.110).

Methodology
Research design

The research designed is the plan to be undertaken during a research process (Sahu, pg.25, 2013). Case study is an appropriate method when asking how and why questions and when the researcher lack control over the incident. This thesis aims to study both the governmental level and the business sector, and the interaction between them. It is assumed that it is possible to collect data that is characterized by proximity to the central actors involves, and their perspectives. Andersen also believe that case studies is strong when the research is about understanding and explaining actions or process, and not when trying to map out the empirical extent of a phenomenon (Andersen, 2013, pg.25).

Along with, it is going to be implemented the qualitative method for content analysis, as it allows the possibility to use a variety of sources to obtain information, which vary from documents in form of text, sound, picture, etc.

> *Kvalitativ innholdsanalyse bygger på systematisk gjennomgang av dokumenter med sikte på kategorisering av innholdet og registrering av data som er relevante for problemstillingen i den aktuelle studien» (Grønmo, 2004, p. 187)*

The use of qualitative content analysis is also more efficient because the data analysis happens parallel with the data collection allowing flexibility in document research. "Using multiple sources of data – and multiple participants is preferable in order to triangulate data and to allow significant insights to emerge" (Ponelis 2015, pg.6) On the other hand, it is important to keep in mind that since the analysis and the data collection happens parallel to each other, the data collection could be unpredictable and therefore is hard to plan beforehand. (Grønmo, 2004, p.187). On the other hand, qualitative research can also be problematic as the case is not stable and is constantly changing. Qualitative research does have unformal technics for the analysis of information/data, and it is also driven by the researcher or participants meanings/thoughts would may vary from situation to situation. (Ringdal, 2012, pg.104)

Data selection

When it comes to sources of information, it is necessary to remind that the purpose of the research question is divided into two parts. To support the empirical focus, a variety of different sources are going to be used. The written sources are documents such as parliamentary reports, research reports, consultant reports and internet websites. Many of the sources are available online and their link it is provided in the literature to increase reproducibility. Three parliamentary reports are particularly relevant to the investigation of CSR in Norway: Stortingsmelding nr. 13 (2010–2011): Active ownership – Norwegian State ownership in a global economy, Stortingsmelding nr. 27 (2013–2014): Diverse and value-creating ownership and Regjeringens Eierpolitikk 2015. In addition, the various companies' annual reports and social reports are important to understand Equinor.

Level	Document sources
Norwegian State	● Text on website: Regjeringen.no (as for 1.10.2018) ● Stortingsmelding nr. 13 (2010–2011): Active ownership – Norwegian State ownership in a global economy (white paper). ● Stortingsmelding nr. 27 (2013–2014): Diverse and value-creating ownership (white paper). ● Business and Human Rights National Action Plan for the implementation of the UN Guiding Principles. ● Regjeringens Eierpolitikk 2015 ● The State Ownership Report 2017
Equinor	● Text on website: Equinor.no (as for 1.10.2018) ● The Equinor Book, 2018 ● Sustainability report 2018 ● Equinor Annual Report 1972-2019 ● The Code of Conduct

Table 3: Document sources

Trustworthiness

The research has not as purpose to be proved in a statistical context, but more about understanding how the Norwegian government/authorities do contribute to a more

socially responsible business sector. In a qualitative research is difficult to argue about the reliability and validity of the sources as it doesn't exist a systematize technic for it. However, it is important to address the trustworthiness of the data in the research, and this can be done by measuring its reliability and the validity. Reliability is referring to the regularity within the investigation process among all the sources. A review of the reliability of the data in a qualitative research is achieved by reflecting on how the data collection happened, with the intentions to be aware of possible errors in the sources. The validity, on the other hand, is more about the relevance of the sources being used in order to answer the research question. Validity can be internal where it is referred to believability or relevance of the data rather than the quantity, and/ or external where it is referred to how the findings in the research project can be transferred to other contexts. The validity in qualitative research can be reviewed by the researchers or the informers (Grønmo, 2004, pp.220-221; Yin 2003: 36; Ringdal, 2012, pg.248)

When it comes to the reliability of this project, it is possible to argue that even though one of the strengths in qualitative research is the flexibility of data collection happening parallel to the investigation, it can also be problematic because the data might become impartial if the researcher only follows one lead or do not process or analysis the data fully. This is a problem that the following project might encounter. The project focus mostly on the analysis of the 'behaviour' or response of both the state and the companies; in this case Equinor, handling and implementing CSR. When trying to understand organizational behaviour it is important to keep in mind that reality might be different to what is on paper or expected. Another problem that can be present is the topic being an ongoing or active case, meaning that the data is constantly changing and being updated when needed. The project took place between late 2018 until early 2019, from which most of the collection of data happened at the beginning, therefore the data could have distortions due to unseen updates or straight out of date. To avoid this problem, the researcher has tried to restrict itself to a specific number of public documents. This can also be linked to the internal validity.

The chosen documents for the research are in its majority public documents, either produced by the Norwegian authorities or Equinor itself. As already been written it has been chosen to refer to only a small amount of documents to limit the possibility of

outdated files, which can be helpful when reviewing internal validity. Another problem with internal validity When it comes to external validity, it can be argued that the concept of CSR has many blurry lines and can mean different things to different people, as well as what implicates. The data might look incomplete, as other terminologies that can affect the meaning of CSR, as for example sustainability are not taken into consideration. External validity can also be affect by the question being for open and the research opening up to many other possible investigations that are not being discuss.

Empirical research
Ownership in Norwegian industry and corporate governance

The purpose of this dissertation has been mainly divided into two parts: the first one is to investigate how is CSR implemented by the Norwegian state, how the regulatory system looks like, as well as the different factors affecting the regulatory system. The second part will take focus on how state-owned companies (Equinor) will adopt CSR. On this section it is going to be look upon the organization of the regulatory system.

The state as organization: ownership overview

"In the government's view, there are a number of reasons why the state should exercise ownership of different companies. These relate, for example, to corrections of market failures, the maintaining of important companies, head offices functions and key competence in Norway, the management of common natural resources and sectoral policy and societal considerations" (Meld. St. 27 (2013-2014), p.10)

Historically, direct ownership in Norwegian companies have been observed since the end of the Second World War (Meld. St. 13 (2010–2011), p.9). However, nowadays there should be an explicit explanation for it, due to the gradual development towards a more divided ownership (Meld. St. 27 (2013-2014), p.7).
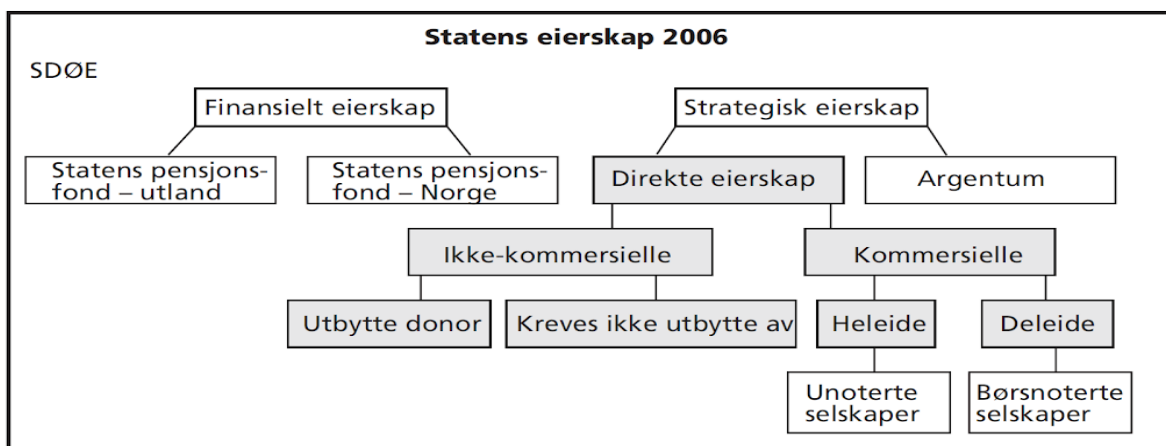

Figure 4: Dimensions in the 'responsibility cube' (Jørgensen and Pedersen, 2015, pg.107).
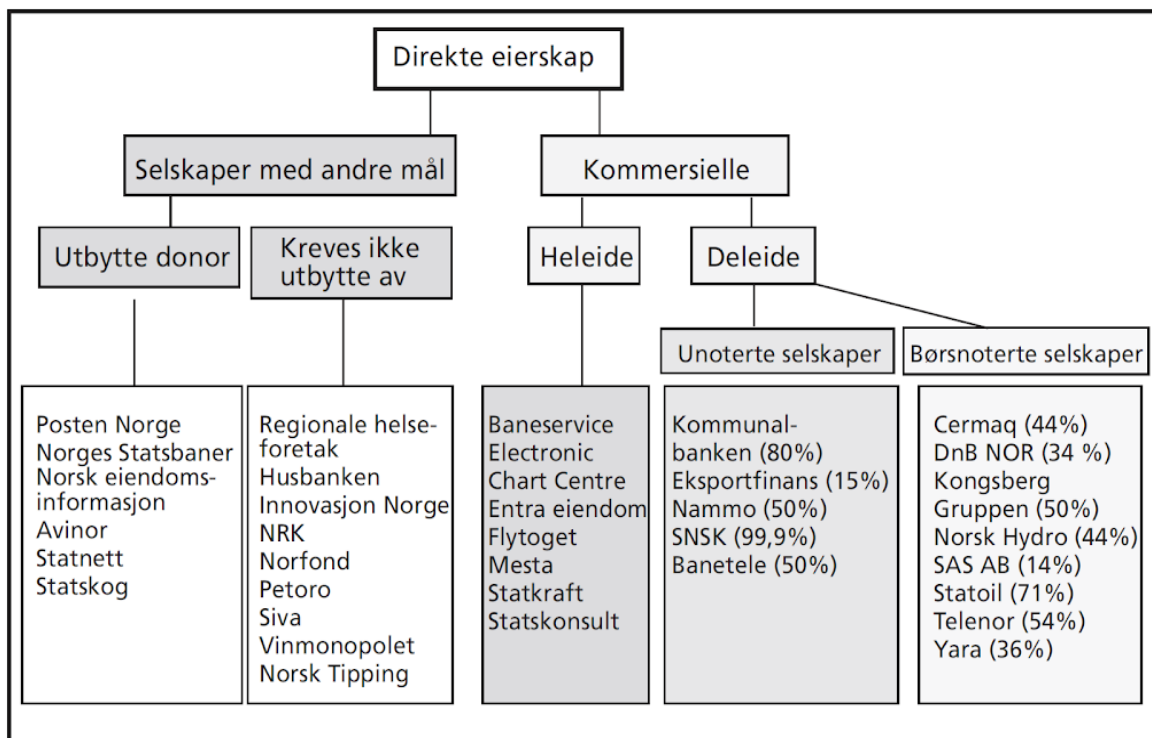
Direkte eierskap

- **Selskaper med andre mål**
  - **Utbytte donor**
    - Posten Norge
    - Norges Statsbaner
    - Norsk eiendoms-informasjon
    - Avinor
    - Statnett
    - Statskog
  - **Kreves ikke utbytte av**
    - Regionale helse-foretak
    - Husbanken
    - Innovasjon Norge
    - NRK
    - Norfond
    - Petoro
    - Siva
    - Vinmonopolet
    - Norsk Tipping
- **Kommersielle**
  - **Heleide**
    - Baneservice
    - Electronic
    - Chart Centre
    - Entra eiendom
    - Flytoget
    - Mesta
    - Statkraft
    - Statskonsult
  - **Deleide**
    - **Unoterte selskaper**
      - Kommunal-banken (80%)
      - Eksportfinans (15%)
      - Nammo (50%)
      - SNSK (99,9%)
      - Banetele (50%)
    - **Børsnoterte selskaper**
      - Cermaq (44%)
      - DnB NOR (34 %)
      - Kongsberg Gruppen (50%)
      - Norsk Hydro (44%)
      - SAS AB (14%)
      - Statoil (71%)
      - Telenor (54%)
      - Yara (36%)

Figure 5: Organization of the Norwegian ownership (Tranøy, 2007).

According Tranøy (2007) the Norwegian ownership was previously organized, in its most simple form by two categories; the financial ownership and the strategic ownership (pg 29). The financial ownership is formed by Government Pension Fund Norway and Government Pension Fund Global (Statens pensjonsfond- Utland (SP-U) og pensjonsfond- Norge (SP-N)). On the other hand, we have the strategic ownership which can be divided into Argentum; a governmental enterprise that participates as a minority owner in private equity funds (PE-Fond), and directly ownership which is known as state owned companies. When it comes to the organizational distribution of state-owned enterprises, the main rule is that those business with other purposes than the economic benefits are administered by the Norwegian ministries according to the subject. Business with commercial purposes are administered by the Norwegian Ministry of Trade and Industry (Nærings- og handelsdepartementet), with the exception of Statoil/Equinor which is administered by The Ministry of Petroleum and Energy (Olje- og energidepartementet) (Tranøy, 2007, pg 29).

Currently, state ownerships varies between shareholdings in different companies, and "wholly owned companies with a purely sectoral policy remit" (Meld. St. 13 (2010– 2011), p.10). Even though, the same idea has followed, nowadays the state

categorized its objectives behind ownership and shareholding through four different categories: 1. Companies with commercial objectives, 2. Companies with commercial objectives and national anchoring of their head office, 3. Companies with commercial and other specifically defined objectives, and 4. Companies with sectoral policy objectives (Meld. St. 13 (2010–2011), p.9).

State-owned companies' framework

"In its exercise of state ownership, the government will emphasise areas where the state has sound preconditions for bringing value, such as strategic and financial follow-up of the companies, the election of boards, good corporate governance and company management" (Meld. St. 27 (2013–2014), pg.128)

Within the Norwegian borders, many laws are applied to state owned companies creating a very complex regulatory system. Starting with those regulation coming directly from the top of the hierarchical pyramid and used as a governmental tool, called command-and control regulations. In state owned companies, these regulations are ensured by "the Constitution, general public administration legislation and company legislation; the exercising of ownership is chiefly governed by competition legislation, and stock exchange and securities legislation which impose requirements on corporate governance". (Meld. St. 13 (2010–2011), p26). Other key legal frameworks follow the EEA regulations, including the rules on public support, as well as recommendations from the Organization for Economic Cooperation and Development (OECD) (Regjeringen, 2015, pg.19).

The Norwegian state have developed an ownership model that allows itself to perform its role as owner, the same way companies in the private sector do. The different routines for institutional management are guided by the Limited Liability Companies Act/ Public Limited Liability Companies Act first introduced in 1997, as well as the modern understanding on corporate governance. The purpose behind this idea, was to minimise the political driven risks, thus preventing operational challenges from triggering political responsibility (Luthen, 2009, pg.37-38).

On the other hand, State-owned limited companies also have to follow the general rules in Stock Law, therefore neither the ministry, nor Stortinget can intervene in the decision taken by the formal corporate managers in said companies. Limited Liability Companies Act/Public Limited Companies Act limits the State's ownership in the sense that it allows the company itself to be in charge of its own administration, providing at same time clean guidelines to how the state should interact with the registered companies. The shareholders have to adhere to the division of roles, imposed by the law between general meeting / corporate meeting, board and daily management. In other words, when the company is registered as an independent legal entity, such as state-owned companies or limited liability companies; the state rejects automatically the possibility of directly influencing or intervening the ongoing operations in the companies (Luthen, 2009, pg.37-38).

Furthermore, the development of 'good governance' also plays a big role in the organisation of state-owned companies. Corporate governance has always been a discussed topic, however in the white paper published in 1997, 'Eierskap i næringslivet' (St. Meld. nr. 40 (1997-98)), it is observed a change in the conversation when it was expressed a need towards a more defined national ownership. By 2002, another white paper was published acknowledging the conflicts present by the lack of definition of national ownership, and in the same paper delivering a solution by the formulation of 'the principles of good corporate governance and management'. These principles supplement the legislation already existing and are expected to be used by all companies where the state is involved or fully owns.

> *"De angir hvordan staten vil agere som eier og hva staten vil forvente fra selskapene. Fremstillingen tar utgangspunkt i en situasjon der et departement er eier, men prinsippene bør anvendes tilsvarende så langt de passer der andre statlige organer sitter i en eierrolle. Prinsippene gjelder ikke minst deleide selskaper. Staten er i mange tilfeller en dominerende eier og har som sådan stor innflytelse gjennom generalforsamlingen. Denne innflytelsen må utøves på en forsvarlig måte, ikke minst ut fra hensynet til private medinvestorer. Eierskapet utøvet etter disse prinsipper skaper en forutsigbarhet som kan påvirke verdiene i slike selskaper positivt "* (St.meld. nr. 22 (2001-2002), pg.66).

Good governance has also been expressed as important, because it creates a better communication flow in the company, helps "reduce the risks to which the company is exposed", and increase the company's trust and markets confidence. It is also expressed that company value is best achieved if clear process are established "between the management, board and shareholders where the parties are aware of their roles and responsibilities" (NDD (2003), pg.12; Meld. St. 13 (2010–2011), pg.29).

The Norwegian state's principles of corporate governance
1. All shareholders shall be treated equally. 2. There shall be transparency in the state's ownership of companies. a 3. Ownership decisions and resolutions shall be made at the general meeting. 4. The board is responsible for elaborating explicit objectives and strategies for the company within the constraints of its articles of association; the state sets performance targets for each company. 5. The capital structure of the company shall be appropriate given the objective and situation of the company. 6. The composition of the board shall be characterised by competence, capacity and diversity and shall reflect the distinctive characteristics of each company. 7. The board assumes executive responsibility for administration of the company, including performing an independent supervisory function vis-à-vis the company's management on behalf of the owners. 8. The board should adopt a plan for its own work, and work actively to develop its own competencies and evaluate its own activities. 9. Compensation and incentive schemes shall promote value creation within the companies and be generally regarded as reasonable. 10. The company shall work systematically to safeguard its corporate social responsibility.

Table 4: The Norwegian state's principles of corporate governance (Regjeringens eierpolitikk 2008: 62–63).

Corporate social responsibility on state owned companies: Principle nr. 10

CSR in the Norwegian companies started by the implementation of the first laws of the Worker Protection Legislation (Arbeidervernlovene) in the 1800s to which, in 1956 the core labour standards from the ILO- convention was incorporated to. Worker Protection Legislation evolved with the years and it is nowadays what it is known for Working Environment Act (Arbeidsmiljøloven) *(Regjeringen, 2018)*.

> *"Arbeidsmiljølovens formål er å sikre trygge ansettelsesforhold og likebehandling i arbeidslivet. Loven har også som formål å sikre et arbeidsmiljø som gir grunnlag for en helsefremmende og meningsfylt arbeidssituasjon, og bidra til et inkluderende arbeidsliv" (Regjeringen, 2018).*

In Norway, the companies are compelled to demonstrate their activities related to corporate social responsibility, "whether under private-sector or public-sector ownership and regardless of whether their undertaking is located in Norway or abroad". The Norwegian state believes companies are more profitable over times, as well as it contributes to "good and secure jobs, tax revenues and value creation" when incorporating CSR to their core. Within the Norwegian belief, CSR is related to development of "goods and services, production methods and business practice which promotes sustainable growth". It is also believed that companies with a well implemented CSR, "will have easier access to a competent workforce, loyal customers and supportive local communities". The Norwegian government defines CSR as "the responsibility companies are expected to assume for people, society and the environment where these are impacted by the company's activities". Even though the definition is broad, the government has a variety of specific expectations in the field of CSR related to the four key areas: climate and environment, human rights, employee and worker rights and anti-corruption (Meld. St. 27 (2013–2014), pg.80; Meld. St. 13 (2010–2011), pg.57).

Additionally, when it comes to implementation, it is expected of board to be held responsible "for the company's conduct, including CSR, and for ensuring that the enterprise is operated in compliance with statutes and rules". Meaning that, it is expected to fulfil their compromise with CSR, as well as the "specific societal

mandates", which are normally separate from the concept of CSR, even "without having an explicit commercial objective". These social mandates attend to cover the governmental goals on climate and environment, human rights, labour rights, and corruption. Furthermore, it is also up to the board "how they intend to fulfil their responsibility for CSR" (Meld. St. 27 (2013–2014), pg.83).

In the white paper, Meld. St. 27 (2013–2014): Diverse and value-creating ownership, it is published a list of expectation the state has to the companies. In this list, the government expects the companies to be pioneers of CSR and that the CSR should be taken seriously.

Board follow-up on CSR
The government expects that: – A commitment to CSR is embedded in company board work, that boards play an active and prominent role, and that they account for significant aspects of CSR in their annual report. – The boards arrange for the necessary board competence development in the relevant CSR domains. – The companies should be front runners in the commitment to CSR in their sectors. The companies actively abide by, and assist in elaborating, best corporate practices in areas of relevance for their business. – The companies have ethical guidelines in place and make them publicly available. – The companies prepare guidelines for their work on CSR and the guidelines are publicly available. The companies incorporate their commitment to climate and environment, human rights, employee and worker rights, and anti-corruption in their guidelines. – Companies with international operations sign up to the UN Global Compact. All companies are expected to be familiar with and commit to observance of the Global Compact's ten principles and to consider signing up to the UN Global Compact. – Companies with extraterritorial activities or international supplier chains familiarise themselves with and follow the recommendations of the OECD Guidelines for Multinational Enterprises.

– Companies adopt the ILO's eight core conventions as the foundation for their activities. – Companies report on their CSR performance, placing emphasis on key challenges, and target and performance indicators. Companies of a certain size employ the internationally recognised reporting standard, Global Reporting Initiatives. – The companies have effective grievance mechanisms within their own organisation. – The companies maintain dialogue with key stakeholders as and where relevant to determine who is impacted by the company's activities, and in order to reduce risk.	

Table 5:Boards follow-up on CSR (Meld. St. 27 (2013–2014), pg.83)

Climate and environment	The government expects that: – Companies have a sound understanding of the risk posed to their activities by climate change and climate policy measures. – Companies are at the forefront in climate and environmental performance in their sector, including initiatives to reduce greenhouse gas emissions. – Companies are well-informed of the benefits to be reaped from early adaptation to new climate and environmental requirements.
Human rights	The government expects that: – Companies in which the state has a holding respect universal human rights as they are defined in international conventions, in all their undertakings, and in their dealings with suppliers and business partners. – All companies in which the state has a holding incorporate relevant human rights aspects in their activities. – Companies carry out human rights due diligence in line with the UNGP recommendations to prevent their involvement in adverse human rights impacts and to

	account for how they address the company's human rights impacts.
Labour rights	The government expects that: – Companies adopt the ILO's core conventions as a minimum standard for their activities, and that these are followed up in the value chain. – Companies are leaders in their sector in occupational health, safety and the environment (HSE) and actively address these issues with their suppliers and business partners. – Companies assess the need to sign global framework agreements with the trade union movement applicable to business operations worldwide. – Companies act responsibly in organisational restructuring processes, implementing these in dialogue with employees and local communities.
Commitment to anti-corruption practices and transparency in financial transactions	The government expects that: – Companies demonstrate the highest possible degree of transparency as regards cash flows, including taxes. – Companies with international operations apply OECD guidelines on taxation, including that they seek to avoid the use of tax havens that do not apply the standards of the Global Forum on Transparency and Exchange of Information for Tax Purposes and which decline to conclude tax information exchange agreements with Norway. – Companies have guidelines, systems and measures in place to prevent corruption, and to address possible or borderline violations that might be detected in this area. – Companies perform diligent assessments of corruption-related issues in relation to their undertakings. If such assessments point to reasonable doubt as to whether

	behaviours may be construed as corrupt, the companies are expected to refrain from such behaviours.

Table 6: Governmental expectation on CSR (Meld. St. 27 (2013–2014), pp.84-85)

The Norwegian government also expected that CSR performance is monitored quarterly or annually through dialogue by the owner in meeting where it is exclusively discussed, and if needed extra meeting are expected to be held. The company board is the one to conduct evaluations before board election. The government will also refer to annual reports delivered by the company when assessing CSR performance (Meld. St. 27 (2013–2014), pg.85).

International obligations and commitments

In the white paper St. 27 (2013-2014): A diverse and value-creating ownership, under section 8.3.3 Corporate social responsibility, reference is made to international standards and guidelines in the area of social responsibility.

The Norwegian government has been open about their work integrating international CSR standards into their policies and has mentioned as key standards: the OECD Guidelines for Multinational Enterprises as it covers the key areas of responsible business operations, the UN Guiding Principles on Business and Human Rights, and the UN Global Compact. It is also expected for companies to adapt the ILO's eight core conventions into their core activities, and depending on the size that the standard international for reporting, called Global Reporting Initiatives, is used as official form for reporting CSR. These standards benefit as indirect regulatory instruments. (Regjeringen, 2016).

The UN Guiding principles on business and Human rights (UNGPs), have been an important contribution to the field and have been broadly incorporated, Norway being no exception. Moreover, Norway being a member of the OECD, is also bound to promote the OECD guidelines for Multinational Enterprises (Regjeringen, 2016, p.20; Meld. St. 13 (2010–2011), pg.81). The guidelines are implemented in a unique way, by using the mechanism of National Contact Points (NCPs) (OECD, 2011, pg.6). Ideally the guidelines are going to make it easier for business to manage what is expected from them when it comes to CSR. The OECD guidelines are an important

tool for business because its versatility when it comes to expectations, as they are independent to how different governments acknowledge its duty to protect human rights and the environment (Kolshus and Bangstad, 2011).

UN Guiding Principles on Business and Human Rights	The UN Guiding Principles on Business and Human Rights are a set of guidelines for States and companies to prevent, address and remedy human rights abuses committed in business operations. They were proposed by UN Special Representative on business & human rights John Ruggie, and endorsed by the UN Human Rights Council in June 2011. These Guiding Principles are grounded in recognition of: (a) States' existing obligations to respect, protect and fulfil human rights and fundamental freedoms; (b) The role of business enterprises as specialized organs of society performing specialized functions, required to comply with all applicable laws and to respect human rights; (c) The need for rights and obligations to be matched to appropriate and effective remedies when breached.

Table 7: Guiding Principles (UN, 2011, pg.1)

The OECD Guidelines for Multinational Enterprises (MNEs)	The OECD Guidelines for Multinational Enterprises (MNEs) are recommendations by governments to multinational enterprises. They provide principles and standards of good practice consistent with applicable laws and internationally recognised standards. The Guidelines cover disclosure; human rights; employment and industrial relations; environment; bribery, solicitation and extortion; consumer interests; science and technology; competition and taxation. Countries adhering to the OECD are required to establish a National Contact Point (NCP) to promote the Guidelines, handle enquiries, and contribute to the resolution of

	complaints related to enterprises' implementation of the Guidelines. The OECD Guidelines were launched in 1976, and last updated in May 2011. They reflect core international standards, including the 2011 UN Guiding Principles for Business and Human Rights.

Table 8: The OECD Guidelines for Multinational Enterprises (OECD NCP Norway, 2011, pg.2)

The integration of these standards, norms and conventions are visible in the Accounting Act, the Amendments to EEA legislation and country-by-country reporting as "large enterprises are required under Section 3-3c of the Accounting Act to report on their CSR activities" (Regjeringen, 2016, pp.18-19). These laws benefit as a main instrument (Regjeringen, 2016, p.82; Meld. St. 27 (2013–2014), pg.80; Meld. St. 13 (2010–2011), pg.57).

> "Reporting is one of the main instruments in company-level commitment to CSR. … . In Norway, requirements for country-by-country reporting have been introduced for large companies and the issuers of listed securities in the extractive and forestry industries. In addition, in recent years, Norway has concluded tax information exchange agreements with a number of new countries. Progress has also been made in stakeholder dialogue as a method of ensuring that third parties affected by company activities are duly taken into account, and as a means of identifying and minimising risk" (Meld. St. 27 (2013–2014), pg.83)

As understood, the State has a variety of measures, laws, regulations and expectations to business. Some are legal requirements; others are voluntary standards and guidelines. Together they work as a mix of expectations to enterprises on CSR. One important expectation is that state owned companies should be leading in the field of CSR. The Norwegian state have created therefore a National action plan published in 2015 called "Business and Human Rights National Action Plan for the implementation of the UN Guiding Principles", which purpose was/is to simplify and make it easier for the Norwegian business to be integrated in this world, the world of CSR.

"The UN Guiding Principles emphasise that states have an obligation under international law to protect against human rights abuses by third parties, including business enterprises. The Government attaches importance to the state's role as legislator, adviser and facilitator. This action plan is intended to ensure coherent practice throughout the public administration" (Regjeringen, 2015, pg.14)

Organization of state-owned companies: Equinor and Equinor's framework

Equinor, previously Statoil, is an international energy company present worldwide. Equinor works with the exploration, production, transportation and trade of oil and gas, as well as wind and solar power (Meld. St. 27 (2013–2014), pg.100; Equinor, 2018). When it comes to structural organisation, the company is formed or based on "Norwegian law, and the General Meeting is the company's supreme body. The Board of Directors has overriding responsibility for managing the Group and supervising its day-to-day management and operations" (Equinor, 2018). Nonetheless, Equinor is partially owned by The Norwegian state, owning 67 % of its shares. These shares are under the responsibility of the Ministry of Petroleum and Energy with the purpose to manage state's interest (Regjeringen, 2017, pg.29).

Furthermore, Equinor takes pride on their company 'values', which focused on care, openness, collaboration, and courageousness. These values are used also as a pattern to conduct business. Equinor have also established a set of more in-depth codes and policies towards governance and human rights that are meant to relate to "employees, partners, contractors and suppliers, as well as those communities affected by our business activities" (Equinor, 2018). These codes and policies focus on high standards for health, safety and environment (HSE), ethics and corporate social responsibility, specially towards the supply chain (Equinor, 2018). Equinor has developed a variety of codes, being: Code of conduct, The Equinor Book, Anti-corruption compliance programme, Human Rights Policy and Articles of Association. These codes are written with focus on both the companies' values and the companies understanding and support of a variety of laws and external voluntary codes.

"Safety, security and sustainability requirements apply throughout all phases of our procurement process. Most of our suppliers, based on certain criteria, must confirm that they will comply with our minimum standards for ethics, anti-corruption, security, health and safety and human rights issues including the ILO core conventions, by signing our Supplier Declaration. Suppliers whose performances for Equinor would entail a certain risk from an integrity or sustainability perspective, may also be subject to more extensive screening and review prior to contract awards. We have internal procedures for monitoring (including on-site verifications) and collaborating with suppliers to manage identified gaps and risks" (Equinor, 2018).

The Equinor Book, "describes [their] most important policies and requirements". This book is a compilation of all the important codes and rules applicable in Equinor. It is the main guideline as it gathers in a simplified way the most important policies in Equinor (Equinor, 2018). On the other hand, the Code of conduct applies to all the participants parties within the companies; as the employees, hired contractors and the board members. It sets Equinor's "expectations, commitments and requirements for ethical conduct" (Equinor, 2018).

The anti-corruption compliance programme focusses solely on corruption summarizing all "the laws, policies and procedures to which everyone working for… [Equinor]... must adhere". In this document, different definitions of corruption are explained, "it also identifies the resources and tools that are available within Equinor, such as risk assessments, ethics committees and standards for training of employees, directors and relevant third parties" ... A simpler manual to this is also available for everybody to read and follow (Equinor, 2018)

The Human Rights Policy shall help conduct business according to the United Nations Guiding Principles on Business and Human Rights and the ten principles of the United Nations Global Compact. This document highlights the respect towards "all internationally recognised human rights, including those set out in the International Bill of Human Rights, the International Labour Organisation Declaration on Fundamental Principles and Rights at Work and applicable standards of international humanitarian

law" (Equinor, 2018). Lastly the Articles of Association "define the responsibilities of the directors, the nature of business to be undertaken, and the means by which our shareholders exert control over the board of directors" (Equinor, 2018).

Lastly, 'Climate roadmap: Creating a low carbon advantage'; focus on their strategy to create low carbon advantage. Even though the document it is not a guideline, it promotes the strategy and their targets to fulfil in order to lower their footprint.

The decisions for investment are managed through "quantitative and qualitative risk and impact analyses to obtain a balanced picture of probability and consequences of incidents and for planned activities, to assess critical functions and defects, and as a basis for design and improvements" (Equinor, 2018). Consequently, Equinor has made public their engagement with governments and other external partners to form their policy frameworks. They believe an open dialogue with the different interest groups will benefit "to protect and improve human rights, transparency, climate action and the local environment is of benefit to our business" (Equinor, 2018).

Ethics and compliance in Equinor:
- The Equinor Book   - Code of conduct   - Anti-corruption compliance programme   - Human Rights Policy   - Climate roadmap: Creating a low carbon advantage

Table 9:Ethics and compliance in Equinor (Equinor, 2018)

External voluntary codes supported by Equinor
- Organisation for Economic Co-operation and Development (OECD) guidelines for multinational enterprises.   - The ten principles of the United Nations Global Compact (UNGC).   - The United Nation's Guiding Principles (UNGP) on Business and Human Rights.

- Extractives Industries Transparency Initiative (EITI) Standard.
- Voluntary Principles on Security and Human Rights.
- International Labour Organisation Declaration on Fundamental Principles and Rights at Work.
- World Economic Forum Partnering against Corruption initiative (PACI) LINK Principles for Countering Bribery.
- World Bank's Zero Routine Flaring by 2030 Initiative.
- Climate and Clean Air Coalition Oil and Gas Methane Partnership.

Table 10: External voluntary codes supported by Equinor (Equinor, 2018)

Corporate governance and CSR for Equinor

Equinor works on CSR is extensive and has been part of the company for long time. The first organizational change implemented to accommodate CSR, as we know it today, is reported in 1976 when a committee was established to formulate and control company's "requirements and safety procedures, environment and quality control" (Statoil, 1976, pg.12).

Today, CSR falls under the responsibility of Global Strategy & Business Development (GSB) which is the "functional centre for strategy and business development". They are responsible for company's "global strategy processes and identifies and delivers inorganic business development opportunities, including corporate mergers and acquisitions… GSB also hosts several corporate functions, including Statoil's Corporate Sustainability function, which is shaping the company's strategic response to sustainability issues and reporting on Statoil's sustainability performance" (Equinor, 2010).

> *"Our approach to sustainability lies at the core of our strategy, governance and decision-making – strengthening our resilience and informing our growth opportunities. It is integrated in our values, our Code of Conduct, our corporate commitments and our belief that the way we deliver is as important as what we deliver" (Equinor, 2018).*

As mentioned previously, the Book of Equinor describes the most important rules or norm in Equinor. In this guide, it is outlined how Equinor exercises corporate governance, and it also "includes information on the duties and composition of the Equinor ASA Board of Directors (BoD)" (Equinor, 2018). The BoD together with the corporate executive committee also review and monitor "sustainability issues, including climate-related business risks and opportunities" (Equinor, 2018)

> *"The Safety, Sustainability and Ethics committee (the Committee) is established to support Equinor's commitment to sustainable and ethical conduct" (Equinor, 2018)*

Moreover, Equinor also has a group within the BoD, that focus directly on the company's "sustainability policies, systems and principles", called The BoD safety, sustainability and ethics committee (BoD SSEC). They report to the BoD directly and is required to deliver "two reviews per year of sustainability risk factors and risk issues". BoD SSEC asses the BoD in the "supervision of the Company's safety, security, sustainability and ethics policies, systems and principles with the exception of aspects related to "Financial Matters" defined as (a) the Company's financial reporting practices and requirements, (b) the quality, adequacy and effectiveness of the Company's disclosure controls and procedures, and (c) the Company's internal controls over financial reporting" (Equinor, 2018). Furthermore, the Committee "will review and assess the administration's general reports concerning the developments, implementation and practise within corporate social responsibility policies, systems and principles" (Equinor, 2018).

On the other hand, Equinor also has established an Audit committee. Their role is to "assist in the exercise of the Board's management and control responsibilities and to ensure that the group has an independent and effective external and internal auditing system". The Audit committee also assist on, and supervise the implementation of the "group's ethical guidelines, concerning financial reporting", making sure the company meets "the requirements set by the authorities in Norway and in other countries in which Equinor is listed on the stock exchange" (Equinor, 2018).
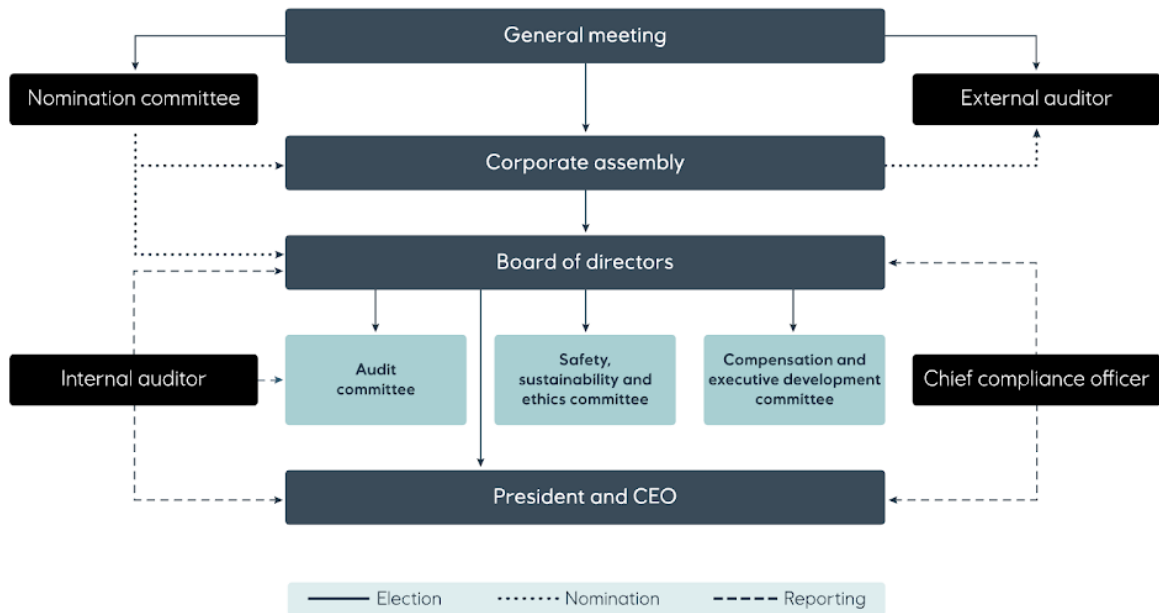
Figure 6: Equinor's governing bodies (Equinor, 2018)

Analysis of state-owned companies' regulatory system

The purpose of this dissertation has been mainly divided into two parts: the first part is the investigation about the implementation of CSR by the Norwegian state, to obtain a better overview of the Norwegian regulatory system, as well as the identification of the different factors affecting the regulatory system. The second part will take focus on the organizational level; on Equinor's implementation of CSR and their expectations and regulations.

The Norwegian state

In Norway, the regulatory system is very complex and its understanding its essential for this dissertation. Levi- Faur differentiates between five types of regulation: Command-and-control, self-regulation, co-regulation, meta regulation, and multi-level regulation. These categories will give a better understanding of the different factors affecting the regulatory system.

Companies' regulatory system is affected or influenced by different actors; internal and external. In Freeman's original framework it is considered eleven different stakeholders in where eight of them are considered fundamental: the firm, the government, the suppliers, customers, civil society, shareholders, competitors and the employees

(Freeman, 2010, pg.55). These actors are those who, normally regulates the regulatory system, therefore the complexity of the system. The Norwegian government has a regulatory system regulated with a combination of centralized and decentralized regulations.

Command-and-control, as mentioned in the chapter nr.2, is the type of regulation provided by the government, and in state owned companies its reflected on the Constitution, general public administration legislation and company legislation. Nonetheless, even though the companies are in principle regulated with command- and control regulations, company law pushes state-owned enterprises to be regulated by decentralized regulation. Limited Liability Companies Act/ Public Limited Liability Companies Act, which is part of company legislation, creates a situation of balance for state owned companies that need to be highlighted. Liability Companies Act allows state owned companies to act as private companies, in the sense that the government does not have a political representative in the administrative board, with the purpose of avoiding political issues. State owned companies also must follow stock law, depriving the ministry and Stortinget from intervening in the decision-making process. Allowing space for the implementation of hybrid regulations.

The Norwegian government also promotes good governance and CSR and emphasizes its importance in state owned companies; as representative company of the state, as well as an income source for the state. The regulatory approach towards the social responsibility is more decentralized. The government bases its CSR policies on international standards like the OECD guidelines, but it has been integrated by co- regulation, self-regulation and meta regulation through non- state actors. A good example is the principles of good governance and the follow up on CSR published in Meld. St. 27 (2013–2014). These list makes the government look like if they desire to promote support, help control and monitor companies. In other words, it is important to understand that the regulatory system regulating CSR in Norway is not only influenced by the State, the system is also influenced by external actors and mainly regulated by decentralized regulation, as the mix of expectations and legal requirements from the government to enterprises on CSR .

The Norwegian government believes that good handling of CSR conditions contributes to safeguarding the state's shareholder values, therefore when it comes to implementation of CSR, the state as owner places expectations directly to this area (Regjeringen, 2015). The expectations are visible in the '10 principles' or the 'follow board list', implemented as meta-regulation in order to fulfil state's desire to be a pioneer of CSR.

> *The present national action plan is intended to enable the business sector to follow the UN Guiding Principles, and the plan outlines specific measures to achieve this aim. The measures have been developed through broad-based cross-sectoral cooperation in the public administration (Regjeringen, 2015, pg.14).*

These are signs of a more normative justification, nevertheless there is also focus on the value creation to the companies, and the optimism that its implementation will become profitable at the long run. The empirical findings show a regulatory approach by the government that moves toward a combination of normative and instrumental justification for adaptation, but the focus on international standards makes it clear that the implementation of CSR is seems as a win-win situation for everyone involved. However, after looking at the focus CSR is being given on the national level, it can be concluded that the Norwegian government takes a normative justification with an international approach.

State owned companies' regulation

To understand the way policies are incorporated into the companies, it is important to understand the theory of the way policies are implemented. In the theoretical chapter it was discussed that policy implementation can happened from top to down (top-down approach), or from the bottom to the top (bottom-up approach). From looking at the empirical research, it is not strange to think right away that the implementation of CSR happens with a top-down approach if mainly considering Limited Liability Companies Act/ Public Limited Liability Companies Act and the international guidelines and standards implemented by the Norwegian government. However, it is important to highlight that the Company Act leaves it up to the company's board to implement CSR, following the bottom-up approach. However, the reality is that CSR is implemented

with a combination of both combining these approached showing to be beneficial as they complement each other.

Equinor AS

Equinor, previously called Statoil, is a part-owned Norwegian company operating internationally, and in where the Norwegian state owns 67 % of the shares.

Equinor is a mineral and energy company working with the exploration, production, transportation and trade of oil and gas, as well as wind and solar power, operating in over 30 countries, employing around 20,500 people worldwide. Equinor is under the second category conformed by 'companies with commercial objectives and national anchoring of their head office' and administered by the department of Ministry of Petroleum and Energy. The Norwegian government justify its ownership as an action to maintain a "knowledge-based, high-technology company". The company is also administered commercially to delivered competitive results, with the purpose of "having revenues from natural resources benefit the whole population" (Equinor, 2018; Meld. St. 13 (2010–2011). pg.41).

Implementation of CSR in state owned companies

The requirements concerning the corporate social responsibility of companies have developed both in Norway and internationally in recent years. Within this field, Norway and the Norwegian companies are mostly ahead in the world, as the Norwegian government has been implementing 'CSR' in its most basic form and definition, or the base of CSR since the late 1800s. This form of CSR started with regulation in the market for the labour force. When it comes to the way Equinor adapts CSR, the government has specific expectation for companies about CSR (Table 5 and Table 6). It is possible to revise the list of expectations the government has and compared and see if Equinor follows them.

The two first expectation are based on the company's board role in the implementation of CSR. The board is to be held responsible in the development of competence surrounding CSR in the company, as well as to be held accountable for significant aspects of CSR in their annual report. Possible to be observed in the way Equinor have organized their division of power. Equinor has established two different committees

which roles is to manage sustainability and ethical conduct. The Safety, Sustainability and Ethics committee which provides support on the topic and The Audit committee supervise the implementation of the different ethical guidelines and makes sure the company meets all the requirements nationally and internationally.

The fourth and fifth expectation encourages companies to have self-regulations on ethical behaviour/CSR in the form of guidelines, as well as the requirement for them to be publicly available. These guidelines must include company's commitment to climate and environment, human rights, employee and worker rights, and anti-corruption. Equinor has develop a variety of documents among of which it is found the code of conduct and the Equinor book. They also have a guideline on the anti-corruption program they have and their human right policy. All the documents are easily available on their website. Equinor also have established a 'Equinor's Ethics Helpline' "to ensure confidentiality and to protect the rights of both the caller and the potential subject of a report" (Equinor, 2018).

The rest of the expectations are more focused on the international standards/framework. The government expects companies to base their activities on the ILO's eight core conventions. It also focusses on companies working on international ground to sign up to the UN Global Compact, follow the recommendations on the OECD Guidelines for Multinational Enterprises, and for companies to report on their CSR performance, as well as large companies to use the Global Reporting Initiatives as reporting standard. Lastly it is expected for companies to maintain an open dialogue with key stakeholders relevant to the determination of their impact in the activities developed. It is also expected for companies to have good mechanism in place for grievance. If comparing to the empirical research, these expectations are followed by Equinor rather nicely if comparing it against the information found online, on Equinor's website.

When it comes to the other more specific expectations from the Government related to the four key CSR thematic areas, the expectations are more focused on preventive measures on these areas. Under climate and environmental expectations, it is expected for companies to act consciously on their activities and to actively try to reduce their footprint on the planet and reduction of greenhouse effects. Here,

Equinor has published a document, called 'Climate roadmap: Creating a low carbon advantage', that contains all their goals for low carbon and green energies. For human rights expectations is expected that the companies and their partners/third parties respect and follow the universal rights, as well as to carry out human rights' due diligence in line with the UNGP recommendations. Equinor also has a document available on their website with their 'Human Rights Policy', which "sets out the principles for how we relate to our employees, contractors, suppliers, partners and communities affected by our business activities "(Equinor, 2019). On the other hand, for labour rights it is also expected for international frameworks to be followed as the ILO conventions for the minimum standards. It is also expected for companies to be leaders in HSE and to keep an open dialogue with employees and local communities in order to keep this regulation up to date. Lastly, the government also expects to demonstrate transparency for money flow. Those operating internationally are expected to follow the OECD guidelines on taxation. It is also expected companies have protocols, both preventives and to handle possible violations. Equinor do have a program called '"Anti-Corruption Compliance Program', established to prevent corruption and/or to act if law violations are found or suspected. The code of conduct and the book of Equinor also covers this matter. These documents are supposed to be a tool for all the employees, director and third parties, therefore are all available on their website.

The organizational theory can be considered the last step of implementation, with focus on bottom up approach. Each perspective in the organizational theory will give us an idea on how the state-owned companies are managing the governmental implementation of CSR.

When it comes to expectations, it is believed that if companies follow an instrumental perspective, they are expected to want to adopt CSR policies if the implemented governmental framework is viewed as rational and favourable. When it comes to the cultural perspective, the companies are not expected to adapt CSR properly or slow down the process of its implementation if the governmental framework does not match their norms and values, taking a strong focus on the logic of appropriation. Lastly, the presence of an organization following a myth perspective, make expectations on

companies where the incorporation of CSR roots on public validation, conserve legitimacy.

The following section will discuss to be discussed the instrumental perspective, the cultural- and the myth perspective. The empirical research from Equinor, as or state company example, is also going to be discussed along the different perspectives.

Instrumental perspective

Instrumental perspective has a logic of action based on rationality and where "policy-making largely consists on finding suitable means to achieve the goals". The rational perspective also emphasizes that the implementation of new ideas often happens in a top-down process and in a hierarchical administrative chain in the organizations, where the leader has a central role.

The empirical research shows that the state has placed a mix of explicit and voluntary expectations, international standards and guidelines for state owned companies regarding CSR since 2001. It is also shown that the state expects for state owned companies to contribute to value creation and profitability over time. The state also believes that well implemented CSR will contribute to their expectation for value creation, allowing to conclude that the CSR is observed as a win-win situation. On the other hand, the legislative framework for public limited liability companies separates the state from the company itself, allowing the corporate board /leaders to self-implement social responsibility into the company, in the form of self-regulations where the company's best interest is prioritized. Therefore, state owned companies' approach to social responsibility can be compared to the instrumental approach.

> "The premise for the state's ownership policy is that companies in which the state has holdings shall contribute to value creation and that commercial companies shall be profitable over time. A company's commitment to fulfilling its corporate social responsibility should support the commercial development of the company. Such companies will have easier access to a competent workforce, loyal customers and supportive local communities. This serves to strengthen a company's competitiveness and underpins long-term value creation" (Meld. St. 27 (2013–2014), pg.75).

Equinor follows these same ideas. Equinor is vocal about their position on the implementation of CSR as strategic responsibility, and about how sustainable development "can strengthen its position in the labour market, the capital market" (Statoil, 2002). Under this understanding, it is possible to categorize Equinor's organizational approach to the instrumental approach. On the other side, it also takes a strong focus on risk management, and makes emphasis on their activities guided by 'values'. Equinor also has created a variety of self-regulatory guidelines focused on CSR based on existing external internationally voluntary codes. These guidelines are meant to be used by "employees, partners, contractors and suppliers, as well as those communities affected by ...business activities" nationally and internationally. This can be understood as the strategy for achieving social acceptance, or a broader licence to be able to operate, and be accepted in different societies and countries.

Cultural perspective

The cultural perspectives, contrary to the instrumental perspective, is based on the informal norms and values important to the normal activities carried out by the organizations. In other words, instead of relying on a logic of action based on rationality, cultural perspective is more concerned about behaviour, becoming appropriateness the logic of consequences.

As mentioned above, Equinor takes a strong focus on ethical values and risk management. In their sustainability reports and annual reports, they highlight that social responsibility is an important part of the company's culture and mindset. These findings can be linked to the normative approach to corporate social responsibility, in where it is emphasized that the company has a duty to act properly. The code of conduct and the book of Equinor, focus thoroughly on cooperative behaviour, as its main focus is for all the departments to have something to relate to if needed guidance on different, complicate or challenging situation, as well as it provides a guide that employees can appeal to allowing 'Equinor' to act/behave equal regardless of location. These self-regulatory guidelines as mentioned before, can be interpreted as looking for social approval, or business cantered on appropriateness.

"In all our business activities we will comply with applicable laws, act in an ethical, sustainable and socially responsible manner, practice good corporate governance and respect internationally recognized human rights principles. We will maintain an open dialogue on these issues, internally and externally" (Equinor, 2018).

Another thing to take into consideration when trying to understand what perspective does Equinor relies on, is the 'open dialogue' that they try to implement. It is difficult, if not impossible to prove with hard evidence if they have an open dialogue internally, and the proper channels on place needed to do so. Nonetheless their effort for it must be acknowledged. The implementation of 'Equinor's Ethics Helpline', is clearly an attempt to facilitate communication between the different organizational levels. Yet, this can also be used as a tool to seek approval from local communities or external partners, when showing their value for openness and cooperative behaviour.

In a research made by Gjølberg in 2011, the scepticism towards CSR when implemented under soft laws was brought to attention. Therefore, it is not strange to assume that if the implementation by the government does not match with the values and norms, the company would have difficulties. Difficult in the sense of companies adapting CSR in a way that might affect their profitability or push them to the edge of structural changes that they might not be able to take. Using the conclusion of CSR being implemented under the idea of being a win-win situation for all partners involved, and the Norwegian government constantly reminding that it is important for them to implement CSR in a way that can be also profitable, it is possible to argue that the Norwegian government perhaps restrict itself consciously to only implement requirements for CSR as 'expectation' and to not implement many hard laws instead, allowing the companies to self-accommodate CSR in the best possible way.

"We seek to run our company to the highest possible standards of transparency, accountability and ethical conduct. We believe that effective corporate governance is the foundation of a well-run business" (Equinor, 2018)

Myth perspective

Lastly, myth perspective emphasizes how organizations must relate to external norms and values. Organizations based on the myth perspectives are normally adapting CSR because of a change of its surroundings and pressure from external actors, with the sole purpose of gaining approval or legitimacy from society/these actors. According to the myth perspective, the state-owned companies experience both institutional and technical pressures from their surroundings and adopt social responsibility without making significant changes to the technical or practical behaviour. This can be connected to the implementation on the responsibility as window dressing. From the research in this dissertation, it appears no to be the case, to the contrary, both the state and Equinor shows genuine adopting of CSR. In other words, the study shows that Equinor express genuine interest in their policy development and efforts, however I do not have sufficient documentation to see if this is actually implemented.

Empirical information shows the Norwegian government have always been a strong influential actor for companies. CSR, if extended and simplified in definition, have been presented in the Norwegian law since the implementation of "Worker Protection Legislation" in the 1800s. In 1976, Equinor created a committee in order to keep up with all the laws and protocols being implemented regarding Labour law and CSR. This can be considered as implementation of CSR, pushed by external actors, and in order to seek legitimacy. However, Equinor has highlighted that they considered CSR as part of their core activity and that they will always try to be at the top of important norms. An example to this would be the participation of Equinor in in a panel at the UN global forum for business and human rights in 2018 discussing the topic "leading by example? State owned companies performance on human rights due diligence" (UN Forum, 2018).

Registered companies operating in developing countries and risk businesses are expected to be exposed to cross-pressure. Equinor is a company active internationally, in places where it can be exposed to countries with little to no regulations on CSR. Therefore, it is important to have clear guidelines and ideas surrounding the topic, in order to avoid uncomfortable situations. Here, the government's role as owner plays an important role, as it contributes to promote the adaptation of international guidelines to create transnational regulations on companies. This can be observed in the

expectation list to be follow by the board, and the expectations regarding the four specific thematic (Table 5 and Table 6).

Integration of CSR in Equinor

Another perspective to take into consideration when trying to understand the implementation of CSR in Equinor, is if CSR affects the company's core activities and its motivation. This is going to be done by using Jørgensen and Pedersen table on motivation and integration (Table 2).

As it has been discussed previously, the Norwegian government lays in a unique situation in the sense that implemented laws regarding human rights and labour rights are rather advanced compare to the rest of the world. The conversation of CSR started based on the lack of regulations, and governmental gap that has been created with globalization. Nonetheless, the base of CSR relies on universal rights. Equinor was a fully owned Norwegian company until 2001, therefore one could claim that CSR in the Norwegian companies are not implemented under window dressing conditions, as they are created following the Norwegian state values and laws. The Norwegian government also encourages the state-owned companies to see CSR as a win-win situation and to use it as a tool. The Norwegian government's strategic use of its role, ownership and the early work promoting universal rights in enterprises, can indicate that (Norwegian companies in the energy sector such as) Equinor is implementing a range of policies, codes of conduct and other CSR-instruments as shown, as a genuine responsibility and commitment to CSR, and as a tool and win-win for both the enterprises, the government and the society.

To elaborate, it is important to see if CSR is extrinsically or intrinsically motivated. Equinor being a Norwegian company is therefore to be believed it was created using CSR as organizational value, maybe not under the name known today, but with strict regulations around universal values by the Norwegian government. However, it is reported that in 1976 a committee was established to formulate and control the company's requirements and safety procedures, environment and quality control, demonstrating that CSR is no natural to the company, in other words it is extrinsically motivated (Statoil, 1976, pg.12).

On the other hand, it's a matter of discussing if CSR affects the core activity of the company. If looking at the organizational structure, it is possible to say yes. When it comes to practices, one example of how Equinor conducts risk-based due diligence/CSR, is how Equinor has delayed its activities in Australia, as they wanted to make sure the drilling in the reef area could be done without causing damage. It could be argued that the way Equinor has conducted risk assessment and consultations with affected parties in this matter in Australia, is a result of Equinors' CSR policy in practice, which is also a product of the expectations the government has set out to the company (on CSR-issues such as human rights and the environment) (Reuters,2019).

Summary

How is corporate social responsibility implemented in state owned companies (Equinor), and how does the Norwegian state influence this?

To summarize, it can be said that the Norwegian state standards for CSR are a combination of soft law and hard law. Most of the Norwegian state 'goals' for CSR are implemented through the Working Environment Act (Arbeidsmiljøloven) and company law framework (Liability Companies Act). These form the base for CSR enforced by law in Norway. Additionally, the Norwegian government has established certain expectations for the companies to be followed, these expectations are viewed as soft laws and guidelines for the cultural approach the companies are expected to take.

Company law pushes companies to implement self-regulation, and separation from the government. The Public Liability Companies Act, imposed the company's board to take full responsibility for company's own CSR regulations, following the recommendations or expectations imposed by the government. These expectations came from mostly from white papers and action plans, or other steering or dialogue platforms between the government and the company.

On the other hand, company's regulatory system is influenced by different actors, as well as it is regulated with a combination of centralized and decentralized regulations, to which purpose is to cover all the aspects and existing gaps in the multinational level. When it comes to CSR, the government does not have as strong regulations as many would believe, but instead controls companies through a mixed of firmly present

decentralized regulations. The government has clear CSR expectations, but leaves it up to Equinor how to implement it in practice. It can therefore be argued that the government implements CSR policies though a bottom-up approach.

The Norwegian approach to CSR takes high focus on international guidelines, and considerations to the juridical gaps found in the system, in order to create a stronger framework for companies in an international arena. Even though the system has faced strong criticism for the lack of hard law, look at for example Forum for Utvikling og Miljø when Equinor was accused of violating the OECD guideless for responsible business, it is possible to argue that the Norwegian government only intents to assist companies in implementing CSR as best they can without interrupting the companies production (profitability) or structure (organization).

For many, Equinor can be a good example of CSR implementation, especially if looked into how they 'successfully' completed all the expectations made by the state for how the Norwegian government expects companies to be when it comes to CSR implementation. Even though Equinor follows a cultural perspective or at least seems to try to, it can also be argued that it has some trace of a strong instrumental perspective, as it look that it is relying on the Norwegian government to impose expectations or policies to boost their cultural perspective. On the other hand, their approach to CSR, it is believed to be strongly present in their core activity, but still viewing CSR as a win-win situation. Therefore, it is possible to argue that Equinor takes a strategic responsibility approach. When it comes to motivation, it can be concluded to be extrinsically motivated as it has been slowly being integrate in the organizational structure.

Equinor has a broad framework with regulations in every area of activity through the Code of conduct and Book of Equinor. The company also has made public how they take focus on open dialogue with stakeholders and second partners and works actively on risk assessment. By looking at Equinor, we can come to the conclusion that the Norwegian government plays an important role, because it encourages companies to have a cultural perspective allowing them to be more flexible when adapting new expectations or to introduce new norms if needed, as well as the normality of open dialogue with key stakeholders. The government also have clear expectations for the

companies to adapt international guidelines, as the OECD guidelines for multinational enterprises or the ten principles of the United Nations Global Compact, with the purpose of creating a more even international arena for state owned companies.

The government also have created mechanism to make sure the companies are following CSR by demanding annual reports. These reports are supposed to be public, and also allow companies to reflect over their initiatives as well as learning maybe from other companies' initiatives.

Conclusion

To conclude, the following question is going to be answered: How does Equinor implement corporate social responsibility policies and how does the Norwegian state influence this?

The Norwegian government has a variety of measures, laws, regulations and expectations to business on CSR. Some are legal requirements; others are voluntary standards and guidelines, stated in White papers, action plans and dialogue with the company. Together they work as a mix of expectations to companies on CSR. One important expectation is that state-owned companies should be leading in the field of CSR. Equinor have established a set of in-depth codes and policies towards CSR: Code of conduct, The Equinor Book, Anti-corruption compliance programme, Human Rights Policy and Articles of Association, etc...

The scope of the study is to investigate the CSR policy and guidelines of Equinor that are publicly available. Corporate social responsibility is implemented in Equinor, through decentralized regulations. It takes focus on an implementation with a top-down dynamic, but actively tries to combine it with the bottom-up approach by open dialogue. Moreover, the organizational approach, and work with CSR is hard to explain if only relying on the instrumental perspective, even though Equinor has a strong top-down approach. Equinor's business structure makes it also difficult to be placed within the myth perspective. On the other hand, if only judge by its appearance; due to their active attempt to be guided by values and responsible behaviour, one can conclude by saying that Equinor appears to have a cultural perspective. However, their strong leadership and role of the board makes it hard to placed Equinor into this category. The Norwegian state, on the other hand, encourages companies to implement CSR as a tool. But at the same time to behave 'morally appropriate' to the Norwegian standards, therefore it can be argued that Equinor follows more a cultural perspective within an instrumental justification.

When it comes to the Norwegian government, the state appears to be a strong player, even though the regulations create a separation of power between the company and the state. It has already been discussed how The Norwegian state views CSR, and it

has concluded that the state follows a normative justification with an international approach. By this conclusion it is assumed that for the Norwegian government CSR is a moral obligation for global governance and important when addressing the regulatory vacuum in the international arena. Therefore, it is possible to argue that the Norwegian government will have a more international approach to the way it implements CSR, which goes in line with their encouragement towards the adaptation of international guidelines and agreements and the lack of interest in increasing hard laws in the national framework. On the other hand, the governmental expectations appear to be an important tool when supplying support or even forming the companies, as it performs as external pressure. The government also regulates these companies annually through reporting, allowing them to reflect and understanding their weaknesses. By making all the information available, it allows also companies to learn from each other.

Suggestions for future studies

There are many state-owned companies in the energy sector. Therefore, it is believed that to obtain a better picture on how the Norwegian state influence the implementation of CSR in state-owned companies, it is essential to analyse different companies in the energy sector. By looking into their efforts to fulfil the different governmental expectations, it might be possible to distinguish different patterns, or similar traces. It might also be possible to see if these expectations are indeed followed by all of companies. Interviews to the different departments in the companies could also be helpful, as it can be asked how do they handle different conflictive situations and to obtain a better picture on how much do they really rely on the implemented CSR.

Moreover, this project can also be complemented by taking into consideration other concepts that interact closely to CSR, as for example sustainability and accountability. The lack of clear definition on CSR can create situations where it means different things on different contexts. Therefore, by integrating the terminologies of sustainability and accountability to the project makes it possible to understand better the motivation back companies for implementing CSR.

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