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Stakeholder engagement in corporate social responsibility

A study of the engagement of UNICEF with
the corporate sector

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PROBLEM DESCRIPTION

Stakeholder engagement is one of the aspects of corporate social responsibility (CSR). Private companies do not operate in a vacuum, meaning that they influence and are influenced in different levels by external stakeholders such as customers, suppliers, governmental bodies, non-governmental organizations and international organizations. This myriad of stakeholders put pressure on the private sector and seek to influence companies' strategies towards environmental and social issues. UNICEF is a United Nations program that supports children in developing countries through long-term humanitarian and developmental assistance, and the organization relies entirely on voluntary contributions from the public and private sectors. One third of UNICEF's total revenue comes from the private sector, that is to say many of the organization's partners are private companies. This master's thesis investigates how external stakeholders engage with private companies and to what extent external stakeholders are able to influence companies' strategies on corporate social responsibility, drawing from the case of UNICEF and one of its main corporate partners in Norway, Telenor.

MAIN CONTENT:

- Introduction to the topic, purpose of the study, structure of the study and background;
- Purpose of the study: investigate UNICEF's engagement with its corporate partners – in particular Telenor – and their approach towards children's rights;
- Methodological framework: data needs, data collection and choice of methods;
- Theoretical framework: outline of relevant concepts related to the topic;
- Analysis and discussion (if possible, give recommendations for improvement).

PREFACE

This master's thesis has been conducted at the Department of Industrial Economics and Technology Management, IØT, at the Norwegian University of Science and Technology, NTNU, spring semester 2016. It is the outcome of the MSc in Globalization, Politics and Culture.

My first contact with sustainability and corporate social responsibility happened in spring 2015, when I took a course on 'green value creation and ethical perspectives' at IØT. It was by far the most interesting course I had during my master's – and I thank Sigurd Vildåsen for the great and dynamic lectures that sparked my interest in CSR. In the next semester, I did an internship in UNICEF Norway as part of my study program. I did not work in the Partnership team; however, by observing the work of my colleagues who manage the relationship with corporate partners I saw a chance to link the theoretical knowledge on CSR that I had acquired at NTNU to a practical situation.

When the internship ended I was offered a part-time position as a project coordinator in UNICEF Norway. Again, the projects I worked on had no relation with the Partnership team – but being in UNICEF's office offered me unique access and opportunities to closely study my topic. I decided to investigate how UNICEF engages with corporate partners and, to narrow down the scope, I chose the partnership with Telenor as a case – primarily due to its globalization aspect. I thank UNICEF Norway's Fundraising and Marketing department, especially the Partnership team, for the collaboration and for the support they provided me throughout the research process.

Being both a researcher and an employee in UNICEF was more challenging than I expected. At times, it was difficult (not to say impossible) to be impartial – and this is one of the reasons why this study is explicitly conducted from the perspective of UNICEF. Challenges aside, this has been an exciting and enriching experience. I thank all colleagues in UNICEF Norway for making me feel welcome in our *hyggelig* office. Special thanks goes to Kim Gabrielli for the ever-optimistic and inspiring conversations and discussions.

I thank my supervisor John Eilif Hermansen for the careful supervision during this semester. I thank the informants for the insightful conversations and discussions. I thank my classmates – who I now fortunately call friends – for the company over the last two years, especially Marcela, Pia and Rannveig. I also thank all of my friends for the love and encouragement. To my family in Brazil, agradeço por todo amor e suporte incondicionais que me deram não somente nesses dois anos em que estive longe, mas durante toda a minha vida.

ABSTRACT

In 2015, the United Nations launched the 2030 Agenda for Sustainable Development, a plan for action for people and planet. All countries and all stakeholders are encouraged to act in collaborative partnership in order to implement the Agenda. This study investigates the stakeholder aspect in corporate social responsibility and provides a qualitative analysis of the partnership between UNICEF and Telenor Group as an illustration. The study identified six themes and sub-themes concerning the research issue through analysis of documents and semi-structured interviews. These themes and sub-themes guided the process of analysis and, in combination with the theoretical framework, some observations and results emerged. On the conceptual level, there is not a single and overarching definition of CSR, as it is a multi-aspect concept. Companies need to find an intersection between their core business and society in a way this interaction creates shared value. In this context, stakeholder engagement is fundamental. The research identified that UNICEF is regarded by Telenor as a key external stakeholder. UNICEF and Telenor share common goals and are able to make a positive impact on children around the world through the partnership. Nowadays, the focus of the partnership is on fundraising and allocation of funds, and both parties acknowledge that there is room for improvement as the CSR and advocacy components of the partnership require further development. According to the results, it is mainly a matter of prioritization, (lack of) capacity and allocation of resources. Moreover, UNICEF needs to create indicators to measure non-financial engagements in order to motivate the integration of fundraising, advocacy and CSR in corporate partnerships.

Keywords: UNICEF, Telenor, corporate social responsibility, stakeholder engagement.

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ACRONYMS AND ABBREVIATIONS

CIC	Community Information Center
CO	UNICEF Country Office
COP	Communication on Progress
CRBP	Children's Rights and Business Principles
CRC	Convention on the Rights of the Child
CSR	Corporate social responsibility
ECOSOC	Economic and Social Council of the United Nations
GRI	Global Reporting Initiative
GSMA	Groupe Spécial Mobile Association
ICT	Information and Communications Technology
ISO	International Organization for Standardization
MDG	Millennium Development Goals
NatCom	National Committee for UNICEF
NGO	Non-Governmental Organization
OWG	Open Working Group
OR	Other Resources
ORR	Other Resources Regular
PFP	UNICEF Private Fundraising & Partnerships division
RO	UNICEF Regional Offices
RR	Regular Resources
SDGs	Sustainable Development Goals
UN	United Nations
UNCHE	United Nations Conference on Human Environment
UNGA	United Nations General Assembly
UNGC	United Nations Global Compact
UNICEF	United Nations Children's Fund
UNRRA	United Nations Relief and Rehabilitation Administration
WBCSD	World Business Council on Sustainable Development
WCED	World Commission on Environment and Development

1. INTRODUCTION

This study investigates the engagement between UNICEF and Telenor Group within the overall theme corporate social responsibility (CSR). CSR has various definitions and stakeholder engagement is one of its dimensions (Dahlsrud, 2008). Traditionally, CSR is studied from the point of view of companies, that is, how they integrate environmental and social concerns in their business operations and in their interaction with stakeholders. However, this study adopts a non-traditional approach and investigates CSR from the perspective of an external stakeholder.

Stakeholders are groups that have a stake in or a claim in the firm (Freeman, 2001). This includes internal stakeholders such as employees and shareholders, and external stakeholders such as suppliers, non-governmental organizations (NGOs) and the local community. In this study, UNICEF represents one of Telenor's external stakeholders. The relationship between UNICEF and Telenor started in 2008 with local cooperations worldwide on issues concerning children, and nowadays it constitutes a 'global agreement' partnership.

It is not the goal of the study to analyze in-depth the CSR strategy and policies of Telenor; rather it aims to investigate how an external stakeholder (UNICEF) engages with a private company (Telenor) and how – or if – this engagement influences the CSR strategy of the company. In other words, this study investigates the partnership itself; therefore, it is possible to conduct the study primarily from the point of view of the external stakeholder.

In this research, it is assumed that a successful partnership between UNICEF and Telenor would lead ultimately to a better promotion and protection of children's rights. Thus, this study undertakes a consensus approach, that is to say it attempts to find a common ground. Instead of 'pointing fingers' to Telenor's CSR practices and commitment to the children's cause, the emphasis is given on UNICEF and Telenor's common interests towards an overarching goal: the promotion and protection of children's rights. Altogether, the study is written on the basis of good relationship and good business performance. Based on the findings that emerge from the analysis and discussion, the idea is to give recommendations for improvement and identify best practices that could be replicated to similar partnership arrangements.

The following sections provide a brief background for the study, followed by the concretization of the research issue and research questions. Then, an explanation of the structure of the study is provided. The next chapter builds on the background and presents detailed information about the units of analysis, namely UNICEF and Telenor.

1.1 BACKGROUND

Traditionally, governments have had the primary responsibility for protecting and fulfilling children's rights. However, other actors are also accountable to children for protecting their rights. More than ever before, companies play a central role in children's lives. The size and influence of the private sector have increased drastically over the past decades, and business actors have powerful and extensive impacts on children's rights.

Companies interact with children on a daily basis. Children are family members of employees, community members in the neighborhoods where companies operate and workers in factories. In many countries, children are even recognized as a consumer group themselves. In this sense, children are stakeholders in the corporate sector and companies must be responsible for their impact on children's rights.

Many companies support children's rights through corporate social responsibility activities. As progressively more companies declare public and strong positions on corporate social responsibility, it is crucial that children are at the center of the conversation and recognized as a priority stakeholder group. Companies should acknowledge the positive and negative impacts they cause or contribute to indirectly (through business partners, suppliers, employees and customers), as well as their direct impacts on children's rights.

Companies do not operate in a vacuum, meaning that they influence and are influenced by external stakeholders such as customers, suppliers, governmental bodies, non-governmental organizations, etc. These external stakeholders put pressure on the corporate sector and attempt to influence companies' strategies on a myriad of environmental and social issues. Although the degree of engagement between companies and their stakeholders varies greatly from case to case, stakeholder engagement is arguably one of the main dimensions of CSR.

UNICEF is the world's leading advocate for children. With a strong presence in 190 countries, the organization strategically engages with corporate partners in order to promote and advance children's rights. Nowadays, private-sector financial contributions – including funds from business partnerships – represent one third of the total income of UNICEF. Through corporate partnerships, UNICEF has the opportunity to not only raise funds for its field programmes, but also advocate for children by promoting their interests and needs in the business sector.

Telenor is a Norwegian multinational telecommunications group with operations in several markets, and it is the biggest Norwegian corporate partner of UNICEF. At a first glance, the company seems to have in place solid CSR strategies and policies to ensure responsible business practices. Even though corporate sustainability initiatives are generally voluntary, that is, they are not enforced by law, Telenor as a partially state-owned company is expected to follow the Norwegian legislation on this topic.

The relationship between UNICEF and Telenor started in 2008, after Telenor saw itself involved in a serious child labor scandal in Bangladesh. The company received massive criticism from various sectors of the Norwegian society, including the media and general public. As many organizations turned their back on Telenor, the company approached UNICEF, which in turn saw the critical situation as an opportunity to make a positive impact in the lives of Bangladeshi children. UNICEF and Telenor successfully collaborated locally for many years and in 2014 signed a global partnership to promote children's development – transforming the local collaborations into a global agreement.

This study is framed within the logic of sustainable development, as the International Organization for Standardization (ISO) states that *"the objective of social responsibility is to contribute to sustainable development"* (2010: vi). 2015 was an important year in this matter as world leaders agreed upon and adopted the United Nations Sustainable Development Goals (SDGs). The SDGs are a United Nations (UN) initiative and build on the prior Millennium Development Goals – but present a broader sustainability agenda and go much further, ensuring that no one is left behind. The UN recognizes that achieving sustainable development requires the active participation of all sectors of society, including business and industry.

This is reflected in the newly adopted SDGs, which calls for a global engagement around multi-stakeholder partnerships and voluntary commitments. UNICEF is an integral part of the United Nations system and engages directly with its partners of the corporate sector. Hence, it is appropriate to use the SDGs as a framework and understand how the partnership between UNICEF and Telenor can be connected and contribute to the bigger picture, that is, sustainable development.

The next chapter (Units of Analysis) provides more in-depth information about UNICEF, Telenor and their partnership. In addition, the relevance of sustainable development and the Sustainable Development Goals is further developed on chapter 4 (Theoretical Framework) and chapter 5 (Outline of Significant Initiatives).

1.2 PURPOSE OF THE STUDY

The purpose of the study is described in this section by outlining the main research issue, research questions, and the relevance and intended contribution of the study.

1.2.1 Research issue

This study aims to investigate how external stakeholders engage with private companies and to what extent external stakeholders are able to influence companies' strategies on CSR, drawing from the case of the partnership between UNICEF and one of its main partners in the Norwegian corporate sector, Telenor.

1.2.2 Research questions

The above stated research issue leads to the formulation of the following research questions:

1. What is the understanding and importance of corporate engagement for UNICEF?

2. How does UNICEF engage with Telenor in order to influence its corporate social responsibility activities (CSR) and advocate to advance children's rights?

By exploring the understanding and importance of corporate engagement for UNICEF (1), we can investigate how the organization strategically engages with its corporate partners – specifically Telenor (2).

1.2.3 Relevance and contribution

2015 was a significant year for sustainable development. In September last year, United Nations Member States agreed upon and adopted the new Sustainable Development Goals. World leaders came together and established 17 goals for the post-2015 development agenda – and investments in children are a central building block of this agenda. However, the UN cannot go it alone and achieving the SDGs requires multi-stakeholder partnerships – including an active engagement with the corporate sector. Companies need to be involved in implementing the SDGs so that the post-2015 agenda delivers for all children globally.

The post-2015 development agenda has the potential to set sustainable development on a more equitable path, and there can be no prosperity and sustainable development without a fair chance for every child. As an integral part of the UN system, UNICEF welcomed the post-2015 agenda and is committed to do all it can in order to achieve the Sustainable Development Goals. This includes collaborating with governments, civil society, business and academia to innovate for improved solutions and share lessons learned.

Thus, investigating how UNICEF, an intergovernmental organization, interacts with Telenor, a private company, is a relevant and positive contribution to this process. By thoroughly exploring the way this partnership operates, recommendations for improvement can be made, leading ultimately to a better promotion and protection of children's rights. By drawing from a practical case, this study can contribute to a better understanding of the overall topic of the study – the role of stakeholder engagement in the formulation of CSR strategies. Furthermore, best practices identified in this specific case might be generalized to different contexts and applied in similar partnership arrangements.

1.3 STRUCTURE OF THE STUDY

This study investigates and answers, respectively, the research issue and research questions. The next chapter presents detailed information about UNICEF and Telenor, the main units of analysis of the study. The methodological approach is presented in chapter 3, including choice of methods for research, data collection and analysis. Chapter 4 explores the theoretical framework by outlining the main concepts used to answer the research questions, such as sustainability, corporate social responsibility and stakeholder engagement. Chapter 5 presents an outline of historical initiatives that are essential for exploring the research issue, such as the Convention on the Rights of the Child and the development and launch of the SDGs. Chapter 6 lays out analysis of documents and interviews, and chapter 7 offers the results of the analysis, as well as recommendations for improvement of the engagement between UNICEF and Telenor. At last, chapter 8 concludes the study with main findings and suggestions for future research.

2. UNITS OF ANALYSIS

The purpose of this chapter is to provide understanding of the main subjects of analysis of this study, namely UNICEF and Telenor. To that aim, I first present facts about UNICEF's story and structure; then, I introduce Telenor, its operations and the partnership with UNICEF.

2.1 UNICEF

The United Nations Children's Fund, commonly known as UNICEF, is one of the world's biggest names in international aid and humanitarian work today. It began in 1946 as a temporary relief agency to provide clothing and food to war-torn countries in the aftermath of the World War II, and became a permanent part of the UN system in 1953 (Morris, 2015). Headquartered in New York City, USA, the organization currently operates in more than 190 countries by supporting children and mothers in developing countries through long-term humanitarian and developmental assistance – while also maintaining its original commitment to provide emergency relief aid to children and mothers in conflict regions (Morris, 2015).

UNICEF was brought into existence on December 11, 1946, when the United Nations General Assembly (UNGA) by resolution UN/GA/57 (I) unanimously established the United Nations International Children's Emergency Fund with the purpose of providing emergency clothing, food and healthcare to children in countries that had been devastated during the World War II (Black, 1986). UNICEF's creation followed the decision of the United Nations Relief and Rehabilitation Administration (UNRRA) to terminate its operations and the need to use its residual assets. Initially, the mandate conferred on UNICEF was deliberately broad, containing terms vague enough to legitimatize virtually anything the organization wanted to carry out (Black, 1986).

UNICEF continued its existence beyond the original end date (1950), and by resolution UN/GA/417 (V) the UNGA extended its mandate on December 1, 1950. The main emphasis of the mandate shifted from its previous focus on emergencies to programmes of long-range benefit to children of the developing countries (Morris, 2015). Formally, UNICEF won a three-year stay of execution, but the question of UNICEF's continuing existence was not completely settled until October 1953, when the UNGA by resolution UN/GA/802 (VIII) unanimously voted to extend UNICEF's mandate indefinitely and the organization became a permanent part of the UN system (Morris, 2015). The official name of the fund was shortened to United Nation's Children Fund but the well-known acronym UNICEF was retained.

From this point onwards, UNICEF was to devote its full energies to the needs of the children and mothers in the developing world. Through the newly extended mandate, UNICEF continued to meet emergency needs, but at the same time moved into the long-range benefit approach. The organization expanded beyond specific mandates in war-torn areas, and into setting long-term goals in developing countries worldwide (Black, 1986). UNICEF was not a specialized UN agency, whose task was to provide technical advice; nor was it a financial organization offering credit and loans, even though it was called a 'fund'. These roles belonged to other UN agencies, while UNICEF's mandate made it clear that it was an organization with a purely humanitarian mandate (Black, 1986).

In 1959, the UNGA adopted the *Declaration of the Rights of the Child*, which defines children's rights to protection, education, good nutrition, health care and shelter (Jolly, 2014). In 1989, the UNGA adopted the *Convention on the Rights of the Child* (CRC), which entered into force in September 1990 and became the most widely- and rapidly-accepted human rights treaty in history (UNICEF, 2016a). The Convention requires State parties to ensure adequate provision for children in many aspects, and UNICEF not only reports obligations under the Convention, but it also has a role in supporting countries in their own efforts to fulfill these obligations (Jolly, 2014). Altogether, UNICEF's mandate has been highly influenced by these two documents.

In 1965, UNICEF was awarded the Nobel Peace Prize for the promotion of unity among nations. The organization had been previously nominated three times (1950, 1963 and 1964) and this was the first time the Nobel Peace Prize was awarded to an organization, not an individual (Jolly, 2014). The Norwegian Nobel Committee described the creation of UNICEF as a large improvement of fellowship between nations, as the organization helped reduce the differences between poor and rich states (Nobel Peace Center, 2016).

Jolly (2014) points out that UNICEF has continually presented high approval ratings in public opinion surveys – notably higher than other agencies of the UN system. Furthermore, the organization has maintained a sustained level of funding for children (Jolly, 2014). The following section presents an overview on the financial mechanism of UNICEF.

2.1.1 Financial resources

Unlike other United Nations agencies, which receive their financial allocations from member States on an assessed basis as part of their membership obligations, UNICEF was designed from the start as an organization to which donors – governments and people – give voluntarily (Black, 1986). UNICEF relies entirely on voluntary contributions from governments and donations from the private sector, as well as on the sale of gifts and greeting cards or other private-sector fundraising activities.

UNICEF's income is divided into *regular resources* (RR) and *other resources* (OR). RR are the funding line that has no restriction in its use, being the most flexible contribution to the organization. Since RR are not predestined to any specific activity or programme, they can be strategically shifted towards areas of growing priority and allow UNICEF to react quickly to new challenges (Morris, 2015). On the other hand, OR are resources limited to specific programme themes and include *Thematic Funding* (also known as Other Resources Regular or ORR) and *Emergency Funding*. The former is funding that donors allocate to support predefined activities and programmes, being the second-most efficient and effective contribution to UNICEF after RR. The latter is a unique form of support allocated for specific emergency response, which allows UNICEF to provide immediate life-saving assistance to children and mothers in humanitarian crises (Morris, 2015).

Additionally, the sales of UNICEF Greeting Cards has traditionally been a source of RR for the organization, dating back to 1949 (Black, 1986). Christmas cards first introduced millions of people to UNICEF, and this is an important worldwide fundraising activity for the organization. The sales of cards continues to this day, with the total number of cards printed in the hundreds of millions.

According to its latest Annual Report (2015a), UNICEF income reached US$5.169 billion in 2014, a 6.5% increase over 2013. Public-sector partners contribute two thirds of UNICEF's income (US$3.679 billion); private-sector contributors contribute the rest (US$1.397 billion). In this context, the term 'public sector' refers to governments, intergovernmental organizations and inter-organizational arrangements, while 'private sector' refers to non-governmental sources of support and engagement, including civil society, businesses, private foundations and the general public. *Regular resources* amounted to US$1.326 billion in 2014, while *other resources* added up to US$3.843 billion (UNICEF, 2015a). The increase in total 2014 revenue compared to 2013 was driven largely by a growth in income received for emergency responses.

2.1.2 Governance and structure

UNICEF serves under two main organs of the UN: the General Assembly and the Economic and Social Council (ECOSOC). UNGA is the main deliberative, policymaking and representative organ of the UN, comprising all 193 Member States. This makes UNGA the only UN organ with universal representation (UN, 2016a). ECOSOC is UN's principal organ for coordination, policy dialogue and review, and recommendations on economic, environmental and social issues. It is responsible for coordinating the work of UN's funds, programmes and specialized agencies – for instance, UNICEF (UN, 2016a).

UNICEF sits within the category *Funds and Programmes*, together with other UN affiliated bodies such as United Nations Development Programme, United Nations Environment Programme, United Nations High Commissioner for Refugees – to name but a few. All funds, programmes and specialized agencies have their own membership, leadership, and budget.

An Executive Board administers UNICEF, and ECOSOC elects states to sit on the Executive Board from Member States of the UN. Since 1994, the Executive Board has operated in its current structure comprising 36 members: 8 African states, 7 Asian states, 4 Eastern European states, 5 Latin American and Caribbean states and 12 Western European and other states, including Japan (Jolly, 2014). The UN Secretary-General appoints the Executive Director. Anthony Lake is UNICEF's current and sixth Executive Director, appointed in 2010.

UNICEF has a strong presence in 190 countries and counts with a decentralized field structure, carried over with a pragmatic and multi-disciplinary country programme approach (Jolly, 2014). That is to say, UNICEF's work happens mainly in the field through country offices. Each country office (CO) carries out UNICEF's mission by developing unique country programmes in cooperation with host governments. These are programmes that focus on practical ways to promote the rights of children and women, whose needs are analyzed in a situation report developed in the beginning of the country programme cycle. UNICEF's center of gravity is in the field, and Jolly (2014) points out that none of the regular UN funds, programmes and specialized agencies have anything comparable to UNICEF in terms of in-country establishment and programme staff.

UNICEF also counts with seven Regional offices (RO) that guide the work conducted by COs and provide technical assistance as needed (in Jordan, Kenya, Panama, Nepal, Senegal, Switzerland and Thailand). Furthermore, UNICEF works through the activities of 36 National Committees for UNICEF (NatComs) in industrialized countries (Jolly, 2014).

Overall administration and management of the organization takes place at headquarters offices where global policy on children is shaped. The main headquarter is located in New York City, but UNICEF also counts with Specialized offices such as the Supply Division, based in Copenhagen, Denmark, and the Innocenti Research Center in Florence, Italy. While the former provides essential items such as life-saving vaccine doses for children in developing countries, the latter is the main research arm of UNICEF, responsible for undertaking original research in order to improve international understanding of children's rights (Jolly, 2014).

2.1.2.1 National Committees for UNICEF

One feature that makes UNICEF unique is its network of 36 National Committees. The National Committees are an integral part of UNICEF's global organization. While COs are operational exclusively in developing countries, NatComs operate in larger, developed markets in Europe, North America and part of Asia. They are based in developed countries and function as an autonomous non-governmental organization responsible for raising funds, promoting children's rights and creating key civil society and corporate partnerships.

NatComs are recognized by their home governments and operate under formal relations with UNICEF. Each NatCom varies in size, style and structure: some are completely independent of their governments; others operate as sub-departments of the Ministry of Foreign Affairs of their host governments. Some NatComs are nearly as old as UNICEF itself, while others have been established in a recent past. The United States Committee, created in 1947, was the first National Committee for UNICEF and, as European countries recovered from the World War II, other NatComs were established in Belgium, Germany, Italy, the Netherlands, the United Kingdom, Scandinavian countries, among others (Jolly, 2014).

Despite their unique features, all NatComs share a common purpose within the organization: to promote and represent UNICEF's voice in the country where they are established, increase awareness of the situation facing children in developing countries and raise funds for UNICEF activities and programmes. They maintain contacts with the media, organize seminars and work with educational, judicial and political institutions on the issues prioritized by UNICEF. A number of NatComs also were instrumental in the process leading to their governments' ratification of the Convention on the Rights of the Child. Since then, many have become involved in the required formal process of governmental reporting on progress towards implementing the Convention (Jolly, 2014).

Nowadays, NatComs collectively raise around one-third of UNICEF's annual income (UNICEF, 2016b). While the primary recipients of funds raised by NatComs have been children in the developing world, the beneficiaries of their advocacy materials and campaigns constitute a far broader group, including children and teachers in their home countries.

The Norwegian NatCom (also referred to as UNICEF Norway) is one of the 36 National Committees for UNICEF. UNICEF Norway was established in 1954 as a one-person office, and it is based in Oslo. Bernt Gudmund Apeland has been UNICEF Norway's Secretary General since 2011 and currently administers around 40 employees divided into three divisions: Communication, Fundraising and Marketing, and Administration. UNICEF Norway works systematically to recruit new donors, and the contribution to UNICEF global was NOK 80.7 million in 2014.

This study pays special attention to the work of UNICEF Norway's Partnership team, which serves under the Fundraising and Marketing division. The Partnership team is responsible for not only recruiting new corporate partners, but also following up and managing current partnerships. UNICEF Norway offers different possibilities for partnerships arrangements, being *Signature partnership* the highest form. Signature partnerships are initiated and administered by a company's top management. UNICEF's signature partners in Norway are Cubus, Kiwi, NHH Aid, Nordic Choice Hotels, Norwegian, Telenor and TV Norge.

2.1.3 UNICEF and CSR

Corporate partners play a fundamental role in raising funds for UNICEF and helping advance children's rights. UNICEF invests in collaborative efforts and partnerships, and possesses an extensive history of working with the corporate sector. The organization works closely with both multinational corporations and small to medium-sized businesses to design and implement partnerships that leverage the strengths of the corporate sector on behalf of children.

UNICEF provide support for companies to achieve their corporate social responsibility objectives. For UNICEF, a focus on CSR entails a consideration on how companies affect the lives of children and the promotion of their rights. Today, there is a recognition that children have not been appropriately considered by the corporate sector. Thus, building on its expertise, UNICEF plays a crucial role in addressing negative business impacts on children, as well as promoting positive action to support children's rights in the context of business activities and relationships.

UNICEF's interactions with the corporate sector occur by building partnerships that meet both the partner's needs and extend UNICEF's abilities to address the urgent needs of children. By recognizing that the corporate sector can be a significant partner in addressing children's issues on many levels, these partnerships are characterized by shared agendas that leverage each organization's collective strengths. Corporate partners support UNICEF in many ways. For instance, they can provide financial support; research and development assistance; technical knowledge; access to logistic networks; and extensive communications channels. Altogether, through both traditional and innovative approaches, UNICEF supports companies that aim to enhance their commitment towards a positive contribution to the advancement of children's rights.

Based in Geneva, Switzerland, the division of Private Fundraising & Partnerships (PFP) is an important actor in this study. Primarily, the aim of PFP is to increase UNICEF's revenue to meet the needs of children. At the same time, the division seeks to maximize the *quality* of revenue that NatComs raise. It coordinates and provides guidance and support to NatComs in all private sector fundraising and partnerships activities, including advocacy efforts. PFP implements global strategies in children's rights advocacy in countries with an UNICEF presence. The division is responsible for laying out a common framework and vision for private sector fundraising and partnerships. Under the leadership of Gérard Bocquenet, PFP carries out its work through seven departments – including the Children's Rights and Business unit, dedicated to CSR.

2.2 TELENOR

Telenor Group (hereinafter referred to as Telenor) is Norway's leading telecommunications group. It is a Norwegian multinational company with headquarter in Fornebu, Bærum – near Oslo. The group, 54% owned by the Government of Norway, is one of the world's largest mobile telecommunications companies, and its core businesses are mobile communication, fixed line communication and broadcasting activities.

With more than 36,000 employees worldwide, Telenor operates in 13 markets in Scandinavia, Eastern Europe and Asia. Operations take place in seven European countries and six countries in Asia – from Pakistan in the west to Malaysia in the east (Telenor, 2015a). Additionally, Telenor operates in 14 markets through their ownership in VimpelCom Ltd (Telenor, 2016a). VimpelCom is headquartered in Amsterdam, the Netherlands, and is an associated company of Telenor, as the group holds an economic share of 33.05% and has a voting interest of 42.95 % in the company (Telenor, 2016b).

2.2.1 Sustainability and CSR

Scandinavia is frequently cited as a global leader in sustainability and corporate social responsibility, as Scandinavian-based companies perform disproportionately well in sustainability and CSR performance measurements (Strand, Freeman & Hockerts, 2015). Strand et al. (2015) point out to cultural and institutional factors as the main contributors to these performances, particularly the deep-seated traditions of stakeholder engagement that can be observed across Scandinavia that encourages a cooperative approach to business.

Telenor states that sustainability is a key element of their corporate culture, governance and business strategy. The company defines sustainability as *"the company's responsibility for the manner in which its activities affect the society and the environment"* (Telenor, 2015a: 21). This includes responsible business practices both internally and for the value chain, as well as leaving a positive impact on society. Telenor's aim in this regard is to maximize the impact of communication services by creating shared value for business and society. Corporate social responsibility is seen as a broad concept for Telenor, and it includes assuming different forms of responsibility towards all its stakeholders and in all its activities.

This wide definition of – and approach towards CSR is meant to ensure the inclusion of as many social and environmental issues as possible, and it also secures against having to modify the definition of CSR every time new events take place which can affect the understanding of what CSR should encompass (Lafferty, 2006). The definitions of CSR provided by Telenor are quite vague, and the company states that this is done intentionally to ensure against the exclusion of potentially important issues. However, Lafferty (2006) questions whether this vagueness is done to prevent possible criticisms from the Telenor's different stakeholder groups.

Lafferty (2006) states that the central reason for Telenor to be a socially and environmentally responsible firm is to ensure the long term creation of value, and in this sense CSR can be seen as an investment. Having become a big international player, the company has been required by its stakeholders to take on certain responsibilities related to dealing with global challenges.

In addition, Rehman, Khan & Nazeer (2015) explain that, faced with an unsettled global environment, Telenor has used corporate social responsibility as a survival strategy. CSR is an important competitive advantage as customers and public opinion's preferences are to a great extend aligned with the behavior of companies towards environment and society. In this context, Telenor views sustainable development as critical to its long-term success, and since 2012 the company has included information on CSR in its annual reports (Rehman et al., 2015).

2.2.1.1 Telenor in Bangladesh

The experience of Telenor in Bangladesh has been decisive in (re)defining the CSR mentality within the company – including the child labor scandal in 2008 (Informant 8 – Former Telenor employee, personal communication, 23 May 2016). According to the informant, Telenor's collaboration with the Bangladeshi social entrepreneur Muhammad Yunus on Grameenphone was a CSR milestone for the company. Grameenphone was established in 1996 as a joint venture between Telenor and Gremeen Telecom – a non-profit branch of the microfinance organization and community development bank Grameen Bank.

The informant explains that the initiative initially was regarded as a 'charitable activity' building on the personal bond that existed between Tormod Hermansen (CEO of Telenor at that time) and Muhammad Yunus. Through the creation of Grameenphone, Hermansen and Yunus saw an opportunity for the poor Bangladeshi people to change their lives through Information and Communications technology (ICT). In the start, many Telenor senior executives found it difficult to see the economic soundness of an involvement in Bangladesh (Singhal, Svenkerud & Flydal, 2001). However, it turned out to be a successful venture and a revelation for Telenor: that was when the company realized that it was actually possible to combine 'doing good and doing well', states the informant.

The 'telephone ladies' initiative was the next milestone, explains the informant. Grameen Bank provided microcredit to poor women to buy handsets from Grameenphone and sell phone services in villages. According to the informant, by making handsets available to poor women all over the country – transforming thousands of them into micro entrepreneurs – Telenor and Grameenphone demonstrated the power and profitability of microcredit and exposed locals to mobile communication, many for the first time. As of 2001, 4,600 village-based mobile phones leased or purchased by the telephone ladies served 7 million rural inhabitants who previously did not have access to mobile telephone services (Singhal et al., 2001). For the women themselves, the initiative became the quickest way to get out of poverty and to earn social respectability (Yunus, 2006). On average, telephone ladies made $70 to $80 per month of profit from selling mobile communication services in rural areas of Bangladesh, which amounted to three times the per capita Gross National Product of the country (Singhal et al., 2001). Locals soon realized that, in order not to rely on services offered by village telephone ladies, they had to have their own handset. This eventually resulted in the decline and downfall of the telephone ladies service since it became more and more common for people to have their own handset.

Telephone ladies and the increasing availability and uptake of cheap mobile handsets clearly demonstrated the demand and willingness to pay for more advanced services. This in turn led Grameenphone to establish a Community Information Center (CIC) initiative – referred by the informant as the third CSR milestone in Grameenphone. CICs were centers equipped with information infrastructure where a variety of services was made available via the telecommunication link – voice, fax, e-mail, web, etc. CICs exploit the convergence in computer and telephone technologies. For the rural unemployed population, CICs created access to information, access to regional employers as well as agents recruiting and training labor for foreign employers and at the same time produced business through self-sustained economic activities for Grameenphone. Significantly, the CICs also served as contact points (video conferencing if bandwidth permitted) between local families and family members working abroad, facilitating not only social interaction but also financial coordination since a significant portion of family income was often generated by husbands and brothers working in the Middle East.

According to the informant, these centers not only provided more advanced services to the Bangladeshi population but also brand exposure for Telenor all over Bangladesh. In summary, the initiative created job opportunities in the villages, which in turn made positive impacts on the socio-economic sphere. This eventually resulted in positive financial impacts on the business of Grameenphone as well.

Altogether, the experience of Telenor in Bangladesh illustrates the evolution of CSR within the company and shows how business and social interests can go hand-in-hand. By venturing into Bangladesh, Telenor realized that "doing well" (in terms of economic gains) and "doing good" (in terms of social impacts) may not be mutually exclusive (Singhal et al., 2001). Furthermore, Singhal et al. emphasize that, without strong stakeholders at top management, who were willing to take risks, *"Telenor would have missed out on a sound opportunity to do business and do good in Bangladesh"* (2001: 8). They conclude that top-level support is imperative to back high-risk CSR initiatives.

In addition to a powerful list of commercial and social accomplishments in Bangladesh, Telenor reaped massive public relations and promotional benefits by cooperating with the Grameen family of companies (Singhal et al., 2001). Nonetheless, Telenor's reputation not only in Bangladesh but worldwide were seriously compromised when child labor was identified in the value chain. This is explained in further details in section 2.3.

2.2.2 CSR in the Norwegian law

Whether corporate social responsibility should be mandatory (regulated by the government) or voluntary is a subject of debate. The voluntariness dimension of corporate social responsibility implies that the company should perform above regulatory requirements (Dahlsrud, 2008). Although I acknowledge the importance of the legal aspects of CSR, this is not the focus of the study. However, Telenor is a partially state-owned company and therefore needs to strictly perform in accordance with the Norwegian legislation. For this reason, in this section I briefly explain how the Norwegian government addresses CSR through legislation.

The Norwegian government states that companies "*in which the state has an ownership share are expected to systematically practice CSR and be leaders in this area in their respective fields*" (Regjeringen, 2016). In 2009, the Norwegian Ministry of Foreign Affairs published the white paper "*Report No. 10 (2008-2009) to the Storting – Corporate social responsibility in a global economy*", the first one on this policy area. In this document, the Norwegian government clarifies its expectations towards business and thoroughly discusses the government, companies and other actors' roles and responsibilities.

In 2013, the Norwegian Parliament adopted an additional statute to the Norwegian Accounting Act (1998). Under Section 3-3c, large enterprises are now required to report on their corporate social responsibility activities:

> *"Large companies must account for what the company is doing to integrate consideration of human rights, labor rights and social issues, the external environment and fighting corruption in their business strategies, in their daily operations and in relation with their stakeholders. The report must at least contain information on policies, principles, procedures and standards the firm uses to integrate the previously mentioned considerations in their business strategies, in their daily operations and in relations with their stakeholders. Companies that have policies, principles, procedures and standards as mentioned must also state how the company is working to translate these into action, provide an assessment of the results achieved from the efforts to integrate the concerns mentioned in the first part in their business strategies, in their daily operations and in relations with their stakeholders; and provide expectations for the work ahead"*[1] (Norwegian Ministry of Finance, 2015)

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[1] Freely translated from *Lov om årsregnskap m.v. (regnskapsloven)* § 3-3 c.
See APPENDIX A for the original paragraph.

This amendment of the Accounting Act demands companies to account for what they are doing to integrate environmental and social issues into their business strategies, daily operations and relationship with stakeholders. According to the statute, the report must be provided by the Board of Directors and be published in the annual report of the company. The idea is based on reflexive law theory: if a company has to report on how it is doing something, the company will reflect about it and start behaving better (Beate Sjåfjell, personal communication, 24 May 2016).

Nonetheless, Sjåfjell (2016) explains that these reporting requirements are often ignored. They are good in the wording itself, but legislators shy away when it comes to enforcement mechanisms. As an example, Sjåfjell (2016) compares it to financial reporting; in this case, companies are often subject to external audits, which help ensure that financial requirements are taken seriously. When it comes to non-financial requirements, auditing is not a common practice, as it would be a burden for the companies. Just calling them 'non-financial' already shows that it is non-related to something considered more important (Sjåfjell, 2016).

In Norway, reports indicate low compliance rates in reporting of non-financial information, which can be explained by lack of enforcement, as well as lack of political and social drivers (Vormedal & Rudd, 2006 *in* Sjåfjell, 2014). Sjåfjell (2014) argues that, unless a different approach is taken in order to ensure compliance with the new amendment of the Norwegian Accounting Act, the CSR reporting requirement is not likely to have much effect. Sjåfjell (2014) emphasizes that the *intended* effect is clear: more reporting usually leads to more publicity, which in turn is intended to pressure companies into becoming more socially responsible. However, as long as these reporting requirements do not correspond to *"an obligation to integrate [social] concerns in the core decision-making rules of company law"*, CSR can still be used as marketing only (Sjåfjell, 2014: 41).

Telenor's latest Annual Report (as of 2015) counts with a separate and detailed section on how the company is delivering on sustainability issues. In addition to the requirements of the Norwegian Accounting Act, Telenor reports their sustainability performance in accordance with the voluntary guidelines of the Global Reporting Initiative (GRI). GRI is a universally applicable, comparable framework for reporting on economic, environmental, and social performances. Furthermore, Telenor has been an active participant of the UN Global Compact (UNGC) – the world's largest voluntary corporate sustainability initiative – since 2001, and their next communication on progress is due in June 2016 (UNGC, 2016a).

In summary, this section aims to call attention to the fact that Telenor cannot overlook specific expectations and demands for corporate social responsibility laid down by the Norwegian government for companies with state ownership. Sjåfjell (2016) explains that Telenor as a company itself has no 'extra' obligation compared to other companies. It is the responsibility of the Norwegian State to ensure that international treaties and the Norwegian Constitution are fulfilled also through their ownership in companies such as Telenor.

2.3 THE PARTNERSHIP BETWEEN UNICEF AND TELENOR

In 2008, Telenor was involved in a scandal after a Danish TV-documentary revealed miserable working conditions and environmental violations in the group's value chain in Bangladesh. The documentary *"Flip the Coin – A Tower of Promises"* uncovered dangerous work conditions and the use of child labor by subcontractors to Grameenphone, Telenor's Bangladeshi subsidiary. Grameenphone is the largest mobile provider in Bangladesh, and as of the time of the scandal, Telenor held a 62% ownership interest in the company (Reuters, 2008). Child labor, hazardous working conditions, including fatal accidents, and environmental disasters were everyday occurrences at the firms supplying mobile antenna towers to Grameenphone.

The documentary revealed that children as young as thirteen years old worked at the suppliers' factories, climbing in fifty meters tall antenna towers with no safety net. This revelation caused strong disapproval and sharp criticism to Telenor in Norway from organizations like Save the Children, which had entered in a three-year partnership agreement with Telenor in 2005. After the scandal, Save the Children decided to terminate the contract, as the organization did not want to receive funds from a company involved in child labor (Idowu, Schmidpeter, & Fifka, 2015).

According to Idowu et al. (2015), an external consultant was hired to review the conditions for which Telenor was criticized and radical changes were implemented to ensure that acceptable and responsible conditions were met. In this context, Telenor approached UNICEF with the goal of addressing the child labor issue in Bangladesh on a nationwide level. This cooperation resulted in the establishment of a five-year UNICEF-country programme funded by Telenor. By educating children, social workers and society, Telenor and UNICEF sought to help children to better understand their rights, as well as to help the country as a whole understand a child's right to a childhood. UNICEF's first year report showed that the number of working and street children touched by the programme met or exceeded initial projections (Telenor, 2016c).

After several years of local level collaboration, Telenor Group and UNICEF signed a five-year global partnership agreement in February 2014. The ambition is to advance child survival, development and protection, using mobile technology – with a focus on Telenor's markets in Asia. The agreement includes both financial support – an annual contribution of NOK 3.6 million, approximately US$ 580,000 – and access to mobile technology solutions that will help advance children's rights (Telenor, 2016d). This partnership was UNICEF's first global partnership agreement with a Norwegian-based company.

Concerning the type of funding, much of the funding (especially in Southeast Asia) is used as ORR and is to be applied in specific areas of work. The partnership involves various parties. When it comes to fundraising and allocation of funds, the relationship is co-managed by the Partnership team in UNICEF Norway and the Corporate Fundraising unit in UNICEF PFP. In close collaboration with PFP and UNICEF COs, UNICEF Norway identifies activities and projects in the field that match the focus areas of Telenor. In addition, PFP's Children's Rights and Business unit ('CSR unit') is responsible for the CSR component of the partnership. In Telenor Group, the partnership is mainly managed by the Sustainability Group, based in Norway; however, the agreement is signed by Telenor as a group and various business units participate in the dialogue with UNICEF and in the implementation of activities and projects.

3. METHODOLOGY

First, this section explains the methodological approach and research model of the study. Second, it outlines the sources of information, followed by an explanation of the choice of methods for data collection. Third, this section clarifies how the data analysis was conducted. Finally, it discusses ethical issues, as well as reliability and validity.

3.1 METHOD DEVELOPMENT

The methodological approach taken in this study is based on the two research questions disclosed in section 1.2.2., and consists of a qualitative approach. The main qualitative methods used are *document and text analysis*, *participant observation* and *semi-structured interviews*.

3.1.1 Qualitative Research

It is important to comprehend what qualitative methodology is and what it represents in terms of research approach. Qualitative methodology gained momentum in the 1970s as a critique of positivism. The basic premise of positivist researchers is that there is a real, fixed world 'out there'. They see the world as stable and pre-conceived, meaning that it can be observed and described from an objective point of view. Dwyer and Limb (2001) explain that in positivism, there is little or no space for people's different perspectives and the only genuine knowledge is scientific knowledge. Qualitative methodology in turn is a useful way of doing research when one is interested in a multiplicity of meanings, practices and representations.

Qualitative methodological approaches challenge the objective, mechanistic approach that characterizes positivism by focusing on the interaction between the researcher and the world – and how this interaction can produce different types of knowledge. Bryman (2016: 375) points out that qualitative research is generally concerned with words rather than numbers, having an *epistemological* position described as interpretivist, meaning *"the stress is on the understanding of the social word through an examination of the interpretation of the world by its participants"*. The author also explains that qualitative research has an *ontological* position defined as constructionist, where *"social properties are outcomes of the interaction between individuals, rather than phenomena 'out there'"* (Bryman, 2016: 375)

Furthermore, according to Smith (2001), the decision to take qualitative methodological approaches is also a political choice, that is to say a statement about how the researcher believes the world is and should be. Smith argues that when researchers abandon positivist ideas that suggest there is an ultimate truth, qualitative methodological approaches become appropriate.

Qualitative research makes use of several diverse research methods. In this study, a multi-method approach is employed, consisting of *analysis of documents and texts, participant observation*, and *qualitative interviewing*. Each of these methods of data collection is examined further in this section.

According to Bryman (2016), the stages illustrated in Figure 1 provide a possibility of sequence of steps to be adopted when conducting qualitative research. The author particularly points out to the links between theory and concepts with research data as distinctive aspects of the sequence of stages in qualitative research. Most qualitative researchers treat theory as something that arises out of the collection and analysis of data; however, some argue that qualitative data can (and should) have a valuable role in *testing* of theories as well.

When it comes to concepts, Bryman (2016) recognizes that identification of concepts are an important part of doing qualitative research and discourage the use of definitive ones. Instead, the author suggests that *"concepts should be employed in such a way that they give a very general sense of what to look for"* (Bryman, 2016: 383), meaning concepts should not be 'fixed', but sensitizing. Concepts should provide *"a general sense of reference and guidance in approaching empirical instances"* (Blumer, 1954: 7 *in* Bryman, 2016: 383).
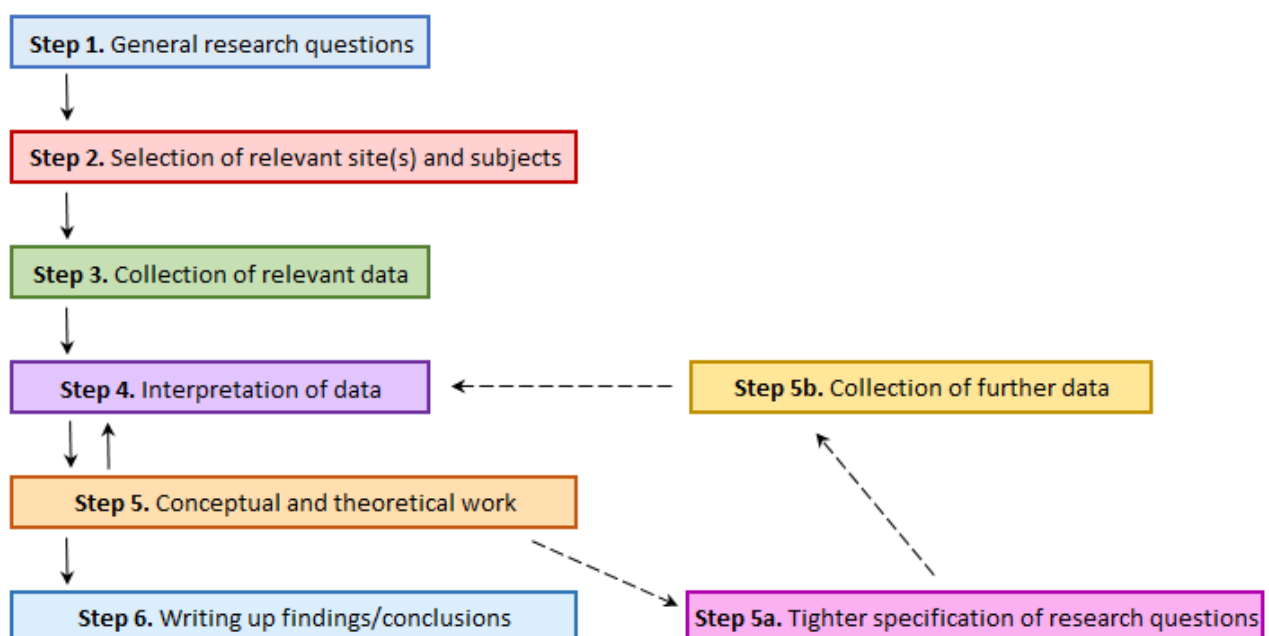
Figure 1 Set of stages in qualitative research (based on Bryman, 2016)

This study does not aim to test existing theories, and even if no new theory or concept emerges from the research, the study is at least open to the possibility from the very start. Regarding concepts, chapter 3 (*Theoretical Framework*) presents a general formulation of the main concepts of the study, providing a useful starting point. The goal is to broadly outline relevant concepts, and revise and narrow them down during the course of data collection and analysis.

3.1.2 Research Model

The methodological framework developed for this study is inspired by Duane Davis' (2005) book *Business Research for Decision Making*. Figure 2 defines and illustrates the basic building blocks in the scientific inquiry of this study. The model displays crucial steps needed in order to enter the analytical world of this research, from observation of reality and facts to conclusion and results.
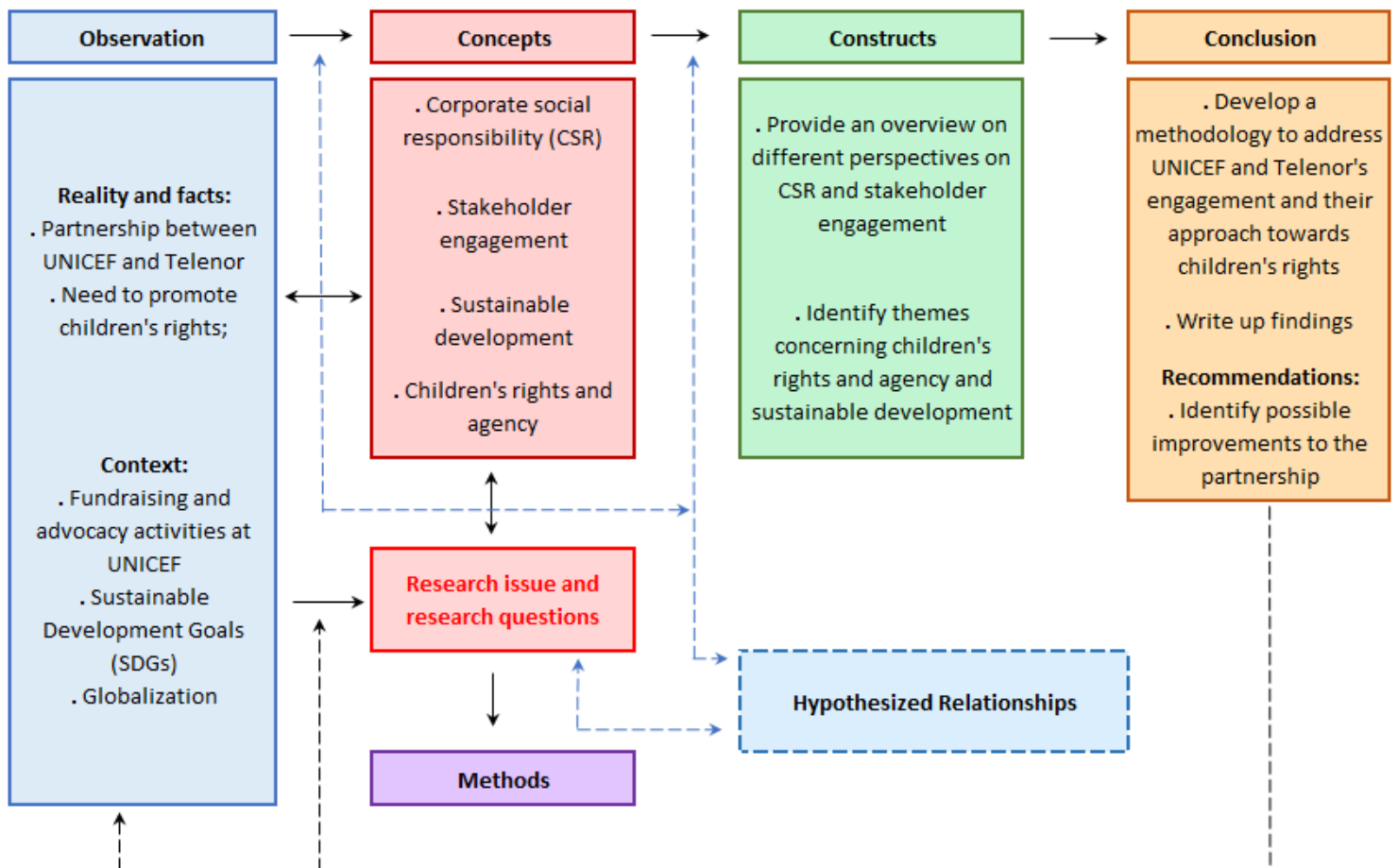
Figure 2 Research model (inspired by Davis, 2005: 46)

In the proposed model, the dashed lines represent the area of 'hypothesized relationships', where relationships between steps and concepts are considered, whereas full lines suggest relationships with reflections. Davis (2015) points out that by reflecting on the connections between different steps we can enhance the understanding of how these parts relate to each other within the methodological framework.

According to Davis (2015), *observations* constitute the basis by which the researcher recognizes or notes *facts*, which in turn are those things or phenomena we believe to be true. In this study, facts were collected by direct observation and by questioning of individuals at UNICEF Norway. Further, Davis (2015) explains that *concepts* are abstract ideas generalized from facts, whereas *constructs* are themes that exist at an even higher level of abstraction.

In this study, methodology, theoretical framework and results are expected to constantly influence each other. Moreover, the themes emerging from data analysis are likely to be closely connected to the concepts of the theoretical framework, meaning that one research phase can indeed affect another – as illustrated in Figure 1. Altogether, the choice of research questions and the scope of theoretical framework might be adapted or even changed as the study unfolds.

3.2 LITERATURE

In this section, I present the different sources of information used in the study and their usability, as well as a brief explanation on the steps taken during the search for relevant literature.

3.2.1 Sources of information

Documentary sources have been used and made an important contribution to this research. Burnham, Lutz & Layton-Henry (2008) sort documents and literary sources into three major groups: *primary*, *secondary* and *tertiary* sources. A primary source is an original document that contains firsthand information about a given topic, for instance, diaries, interviews and speeches, whereas a secondary source offers an interpretation of information gathered from primary sources. At last, a tertiary source is the one that digest and summarize information from primary and secondary sources, often offering a reconstruction.

This study makes an extensive use of secondary data. Both UNICEF and Telenor produce an abundance of material that are widely available online to the public. Documents such as publications, guidelines, reports, studies and workbooks contribute to the research, as well as official government reports. In the next section, I further explain the search for academic data.

It is important to point out that, even though the interviews conducted during this research are considered a primary source of information from the researcher's perspective, according to Burnham et al. (2008) they can also be seen as secondary data. They shed light to informants' different personalities and help understand the mood of events, which are important factors to be considered during data analysis.

3.2.2 Literature search

I used various sources of information in order to find secondary data such as academic books and articles, mostly used to build the chapters on theoretical framework and historical significant initiatives (chapters 4 and 5, respectively). In this section, I explain how I conducted a professional and scientific search for relevant literature.

Primarily, I borrowed much literature from two courses I took in spring 2015 at the department of Industrial Economics and Technology Management at NTNU, namely *Green Value Creation and Ethical Perspectives* (TIØ 4261) and *Global Governance of Sustainable Supply Chains* (TIØ 5215). Both courses provided me with relevant literature on topics such as sustainable development, corporate social responsibility and stakeholder engagement. Articles such as *"Sustainable development goals for people and planet"* (Griggs et al., 2013), *"How Corporate Social Responsibility is Defined: an Analysis of 37 definitions"* (Dahlsrud, 2008) and *"The New Political Role of Business in a Globalized World"* (Scherer & Palazzo, 2011) are examples of literature that present holistic and analytical views on concepts and topics relevant to this study.

Moreover, I used much literature from the UN system, as bodies such as UNEP and UNICEF produce a vast amount of data and knowledge on their fields of work. In addition to employing their own researchers, these bodies bring together state-of-the-art research by scientists from the entire world. Reports such as UNICEF (2013) *"Children's Rights are Everyone's Business"*, UNICEF (2014a) *"Engaging Stakeholders in Children's Rights"* and UNEP (2011) *"Towards a Green Economy: Pathways to Sustainable Development and Poverty Eradication"* were of great importance not only to the development of the theoretical framework, but also to the analysis and discussion. Regarding the new SDGs, significant knowledge is being produced by UN bodies and are published online on a Knowledge Platform[2].

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[2] Available at: https://sustainabledevelopment.un.org/resourcelibrary

Even though the literature from the TIØ-courses by itself offered me a solid theoretical framework, I also used scientific databases, mainly ISI Web of Science and Scopus, but occasionally Google Scholar. The most searched words were *corporate social responsibility*, *corporate sustainability*, *stakeholder engagement*, *sustainable development*, *sustainability* and *children's rights*. Below is an example of search process, where I used the same combination of concepts and words in both search mechanisms:

Scopus (search by keywords)

and

ISI Web of Science (search by topic):

1. (corporate social responsibility) AND (stakeholder engagement)
2. (corporate social responsibility OR corporate sustainability) AND (stakeholder engagement)
3. (corporate social responsibility) AND (children)
4. (corporate social responsibility) AND (sustainable development)

The results were somewhat positive and provided me with new literature. When searching for combination (1) "(corporate social responsibility) AND (stakeholder engagement)", 80 results were found in Scopus, against 237 in ISI Web of Science. This disparity in the number of results was also noticed in the search for the other combinations. By sorting by Relevance, *"Stakeholder engagement: beyond the myth of corporate responsibility"* (Greenwood, 2007) emerges as number one on ISI Web of Science's list, whereas in Scopus is ranks 77 out of 80 results. In both databases, most results for this combination are case studies, where the concepts of CSR and stakeholder engagement are used to investigate a specific context or geographical area. Since the terms 'corporate social responsibility' and 'corporate sustainability' are often interchangeable, I added combination (2) to my searches. It did not make a big difference in Scopus – 80 results for combination (1) and 88 results for combination (2) – but in ISI Web of Science there was a huge disparity: 237 results for combination (1) against 10,235 results for combination (2).

When searching for combination (3) "(corporate social responsibility) AND (children)", Scopus presented 18 results, against 101 in ISI Web of Science. By once again sorting by Relevance, the most interesting article found was *"The relationship between children's rights and business"* (Collins, 2014), ranked number 6 on Scopus' list. Finally, the search for combination (4) was the least useful among all combinations, since both concepts – CSR and sustainable development – are broad and encompass many other topics. Scopus provided 630 results, against 1,016 in ISI Web of Science.

During the search for literature, a snowball method was also used. This happens when an article or a document contains references to other sources about the same topic, which lead to other articles and documents that, in turn, include more references. Altogether, a vast literature from different sources was used not only to build the theoretical framework of the study, but also to conduct analysis and enrich discussions.

3.3 COLLECTION OF DATA

In this section, I introduce the data sources of the study, as well as data needs and methods for data collection. Documents and interviews represent the main data sources of this research, but participant observation also played an important role.

The initial plan was to conduct semi-structured interviews with informants from both sides, that is, UNICEF and Telenor. Throughout the collection of data, colleagues in the UNICEF system were supportive and willing to participate by giving interviews. Telenor, more specifically the Sustainability Group, was also invited to contribute through interviews. Unfortunately, the answer was negative. The reason is that they receive many requests from students and have decided not to actively participate in any student theses. The two former Telenor employees interviewed in the study represent the only empirical source of data about Telenor. Therefore, in this study, Telenor's views on the topics under investigation are based mainly on their publicly available documents such as annual reports and sustainability report.

3.3.1 Data needs

In order to comprehend how external stakeholders such as UNICEF engage with private companies such as Telenor, I need to collect relevant data not only from UNICEF, but also from *the other side*, that is, Telenor. Beyond analyzing documents, the data I need for my research is the one that allows me to grasp beliefs and behaviors, the type of data that cannot be collected from graphs and numerical summaries. In sum, I need data that provides me in-depth understanding of the dynamics of the relationship between UNICEF and Telenor.

3.3.2 Documents

Bryman (2016) explains that the fact that documents are widely available for the researcher to work on does not automatically make them less time-consuming or easier to deal with than primary data (that needs to be collected). On the contrary, the search for documents that are actually relevant to the research can often be a long process. Furthermore, once relevant documents are collected, considerable interpretative and analytical skills are required in order to grasp the meaning of the materials.

In this study, analysis of documents was conducted on account of the research issue and research questions. Documents were used so as to give an understanding on the main subjects of the study, form the theoretical framework and help analyze the event under investigation, that is, the partnership between UNICEF and Telenor.

Apart from academic documents, important documents to this research include, for instance, the *Convention on the Rights of the Child*, which is further explored on chapter 5; *Transforming our world: the 2030 Agenda for Sustainable Development*, which lays down the SDGs; as well as documents produced by UNICEF and Telenor such as their annual reports and sustainability reports. As previously explained, in the study document analysis represent the main research method used to investigate and understand Telenor's perspective.

3.3.3 Participant Observation

Observation is a key method in this study. Crang & Cook (2007) describe *participant observation* as a three-stage process in which researchers: first, gain access to a specific community (in my case, UNICEF Norway); second, live and/or work among the research participants in order to grasp their views and, finally, go back to academia to make sense of the experiences lived in 'the field'. Participant observation requires the development of intersubjective understandings between researcher and research participants.

Bryman draws attention to the fact that participant observers immerse themselves in a group for an extended period of time, observe behaviors, listen to what is said in conversations (both between others and with them) and ask questions (2016: 423). Frequently, participant observers gather further data through the collection of documents and interviews.

This was to a great extend my case. Even though my job at UNICEF Norway had little or nothing to do with the topic of my thesis, being an employee in the office made the research process easier in many aspects. By working at UNICEF Norway, I had the opportunity to skip many challenging steps researchers often face when conducting participant observation, for instance gaining access to a specific social setting. By observing and interacting with my colleagues, I had the unique chance to carefully choose my research issue, ask for suggestions, identify key informants, etc.

3.3.3.1 Positionality

Research is not a detached activity, and Rose (1997) argues that positionality is never static. Throughout the research, positionality is rather constituted in response to different audiences,

demands and contexts. In this regard, researchers must recognize and take account of their own position, as well as that of their research participants – and write this into their research practices (McDowell, 1992 *in* Rose, 1997).

When conducting research, it is important to admit the positionality and partiality of our knowledge. Recognizing that we belong to multiple social categories that position us differently within power structures helps us move away from traditional views of impartiality (Crang & Cook, 2007). Being an employee at UNICEF Norway made me work closely to the subject under research, which in many ways influenced the results of the study. In my case, it was impossible to be impartial, but it is possible to be critical about it. When assessing my research, my goal is to distance myself from the positivist way of doing it and focus on *critical reflexivity* – which is further addressed in section 3.5 Ethical Considerations.

3.3.4 Interviews

In addition to participant observation, I conducted semi-structured interviews as a primary source of empirical data in this study as a means to grasp the attitudes and opinions of different research participants. According to Crang & Cook (2007), interviewing cannot be treated as a separate method because social researching, by definition, involves learning through conversation. Therefore, it is worth being prepared for it even if one does not plan to do it formally. In accordance with Rose (1997), I chose to use interviews as one of the main sources of data because I am interested in the situated knowledge of people.

Qualitative interviews tend to be much less structured than quantitative interviews, and there is greater interested in the informant's point of view (Bryman, 2016). I decided for semi-structured interviews because of the flexibility they offer. In semi-structure interviewing, the researcher can depart considerably from the interview guide and ask new questions that follow up informants' replies (Bryman, 2016). Overall, qualitative interviewing is a flexible method and tends to respond to the direction in which informants take the interview. This allowed me to adjust the emphases in the research as a result of significant issues that emerged in the course of interviews.

In this research, an interview guide was prepared so that the most important topics were covered during the interviews (see APPENDIX B for an example). Interviews were conducted in a place chosen by the informant, usually their office. All informants received in advance a description of the research project, which included the main topics to be covered during the interview. A consent form was also provided to and signed by all informants, and all conversations were recorded.

3.3.4.1 Sampling for interviews

Bryman (2016) points out that the sampling of areas and then participants is a strategy often used in qualitative research. It is fundamental to figure out who our informants and key-informants are. Informants refer to the group of people one interviews to understand the topic under study, whereas key-informants help researchers to get deeper secondary information (Crang & Cook, 2007). The informants of this study were chosen according to their knowledge and relation to the research issue. Christina Nyborg, responsible for managing the partnership between UNICEF and Telenor, is an example of a *key informant* who provided in-depth data. Tove Nordbeg, in turn, is an *informant* who provided the views of the top management about the partnership.

When choosing informants, a snowball sampling technique was used (Bryman, 2016). Initially, I sampled a small – and geographically close – group of people relevant to the research issue and research questions. These sampled informants suggested me other informants who had characteristics relevant to my research. These participants proposed others and so on.

3.4 DATA ANALYSIS

As previously mentioned, in addition to analysis of documents, participant observation and semi-structured interviews represent the main sources of information in this study. In this section, I outline the ways in which I made formal sense of the data produced, focusing on the data generated from interviews.

3.4.1 Analysis of interviews

According to Crang & Cook (2007), constructing interview data is not a straightforward process as one might hope it would be. If the interview is recorded, it needs to be transcribed. "*These notes and transcriptions are the data that is constructed. The dialogue itself is not data until it gets put to paper*" (Crang & Cook, 2007: 82). It is also important to pay attention to non-verbal communication such as the way in which both the researcher and informants spoke and body language. Moreover, the location where interviews take place matters and must be carefully considered.

3.4.1.1 Thematic analysis

One of the most common approaches to qualitative data analysis – the one adopted in this study – is thematic analysis (Bryman, 2016). This approach involves formally identifying themes from the data as one analyzes it, reflecting upon their relationships to each other, and finally selecting relevant ones that lead to theoretical ideas (Crang & Cook, 2007).

Further, the strategy I adopted for assisting the thematic analysis is Framework, developed by the National Center for Social Research in the United Kingdom. In summary, this strategy – described as a matrix based method for ordering and synthetizing data – consists in inserting information or quotes into cells and sort them by themes and subthemes (Ritchie et al., 2003 *in* Bryman, 2016). The themes and subthemes emerge from a thorough process of reading and rereading the transcripts and notes of interviews.

In this research, many concepts and themes (such as CSR and stakeholder engagement) were identified before the data collection, when building and exploring the theoretical framework. Then, they were added to concepts and themes that emerged from the collected data, forming the final basis for data analysis.

3.4.1.2 Transcription

In qualitative research, interviews are usually audiotaped and transcribed whenever possible. As a qualitative researcher, I am interested not only in *what* my informants say, but also in the *way* they said it. For this reason, having available a thorough transcription of the interviews was helpful and important. All interviews of this study were transcribed. Bryman (2016) estimates that transcribing takes approximately six times longer than the actual duration of the interview.

3.5 ETHICAL CONSIDERATIONS

Ethics in this context can be broadly defined as *"the conduct of researchers and their responsibilities and obligations to those involved in the research"* (O'Connell and Layder, 1994: 55 *in* Dowling, 2010: 25). Researchers have responsibilities that have to do not only with ethics, but also with responsibility to themselves. One must conduct research in a safe way both to oneself and to research participants. Hence, reflexivity and critical self-reflection are an important part of the research process (Rose, 1997).

According to Smith (2001), qualitative research is a way of interference and, if this interference *feels wrong* somehow, such approaches are probably unethical and should be discontinued. During my investigations, I carefully considered my responsibilities towards informants and participants with regard to issues of harm, informed consensus and privacy. This was achieved by; first, ensuring that my research does not exposed my informants (and myself) to physical or social harm. Second, I made sure that research participants were fully informed about the purpose, methods and possible uses of the research. Every informant of this study signed a consent form, meaning they participated in a voluntary way, free of any coercion (see APPENDIX C).

3.5.1 Critical Reflexivity

When assessing my research, I aimed to distance myself from the positivist way of doing it and focus on *critical reflexivity*. Reflexivity can be described as *"a process of constant, self-conscious, scrutiny of the self as researcher and of the research process"* (Kim England, 1994 *in* Dowling, 2010). It is about acknowledging that research is a dynamic and ongoing social practice that continually brings up new issues and relations that require constant attention and self-critical awareness (Dowling, 2010). It is about critically examining our engagement with our research. In my case, I was constantly aware of and reflecting about my position as both an employee and a researcher at UNICEF Norway, and the possible implications of this situation.

3.6 RELIABILITY AND VALIDITY

According to Bryman (2016), reliability refers to the question of whether the results of a study are repeatable, whereas validity is concerned with the integrity of these results. Nonetheless, Bryman (2016) explains that there has been discussion among qualitative researchers concerning the relevance of these criteria for qualitative research. For instance, validity almost by definition carries connotations of measurement, which is not a major concern among qualitative researchers.

One option is to adapt meaning when assimilating reliability and validity into qualitative research. In this sense, this study could for instance focus on *external reliability* and *external validity*, which is concerned with whether the results can be generalized beyond the specific context or replicated. This process can also be referred to as *generalizability* (Bryman, 2016). However, when the methods of data collection include participant observation and qualitative interviews with a small number of informants in a certain organization, critics argue that it is virtually impossible to figure out a way to generalize the findings to other settings. This is exactly the scenario of this study.

The solution I found is to rely on *transferability*, that is to say, to produce a thick description – a rich account of the details of the case under study. Bryman states that a thick description should provide others with *"a database for making judgments about the possible transferability of findings to other milieu"* (2016: 384). Even though I acknowledge that there is a contextual uniqueness in my research, my hope is that best practices identified in this study can be to some extend transferred and generalized to other similar contexts and arrangements.

4. THEORETICAL FRAMEWORK

This section outlines and defines the main theoretical concepts of the study, namely sustainable development, corporate social responsibility, stakeholder engagement and children.

4.1 SUSTAINABLE DEVELOPMENT

Corporate social responsibility is firmly linked to sustainable development (ISO, 2010). ISO 26000 on Social Responsibility (2010) explains that sustainable development is about the economic, environmental and social goals common to all people; hence, it can be used as a way of summing up the expectations of society as a whole that need to be taken into consideration by organizations seeking to act responsibly. Thus, an overarching objective of an organization's corporate social responsibility should be to contribute to sustainable development. In this section, I explore the development of the concept of sustainable development.

Sustainable development is a fluid concept and, as various definitions have emerged over the past decades, defining what it entails is a challenging task. It is the combination of two buzzwords, namely 'sustainability' and 'development', and regardless of a common acceptance that the term demands a convergence between the three pillars of economic development, environmental protection and social equity; the concept remains elusive (Drexhage & Murphy, 2010).

The theoretical framework for sustainable development evolved since 1972 through a series of international conferences and initiatives. The 1972 United Nations Conference on Human Environment (UNCHE) in Stockholm was the first major international gathering to discuss sustainability from a global perspective, and it represents the first step towards a definition of sustainable development. Even though the links between environmental, social and developmental issues did not come out strong, there were signs that the form of economic development would have to be adjusted (Mebratu, 1998).

More than a decade later, in 1983, the UN created the World Commission on Environment and Development (WCED), chaired by the Norwegian Prime Minister Gro Harlem Brundtland and comprised of representatives from both developed and developing countries. WCED (also known as Brundtland Commission) was assembled with the purpose of addressing the increasing concern over the growing deterioration of the human environment and natural resources and their consequences for economic and social development (Drexhage & Murphy, 2010). Four years later, in 1987, the commission produced the historical publication *Our Common Future* (also known as the Brundtland report), which holds the key statement of sustainable development.

Our Common Future is usually taken as the starting point for most current debates on the concept of sustainable development. The comprehensive report, produced through a global partnership, constitutes a political turning point for the concept of sustainable development, and it has been greatly instrumental in developing a global view with respect to the future of planet (Mebratu, 1998). The classic definition of sustainable development popularized by the Brundtland report is:

> *"Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs. It contains within it two key concepts: the concept of 'needs', in particular the essential needs of the world's poor, to which overriding priority should be given; and the idea of limitations imposed by the state of technology and social organization on the environment's ability to meet present and future needs."* (WCED, 1987: 43)

Although somewhat vague, this concept represents United Nations' original sustainable development paradigm, where economic development, environmental development, and social development are interdependent and mutually reinforcing pillars. This definition establishes the content and structure of the present debate around the theme, and since it can be interpreted in many different ways, the definition of sustainable development by the Brundtland Commission has received a wide acceptance (Mebratu, 1998). Furthermore, the acceptance of the Brundtland report by the UNGA gave the term political prestige (Drexhage & Murphy, 2010).

Since the definition and consequent popularization of sustainable development by WCED, several efforts have been made by different scholars to capture and further develop the meaning of the concept. Griggs et al. (2013) propose a reframing of the UN paradigm of the three pillars, and suggest that sustainable development should be viewed as a nested concept, where the global economy services society, which in turn lies within Earth's life-support system. This is illustrated in Figure 3.

Professor David Griggs, Director of the Monash Sustainability Institute (MSI) in Australia, together with fellow scholars, redefines the concept of sustainable development as

> *"the development that meets the needs of the present while safeguarding Earth's life-support system, on which the welfare of current and future generations depends."* (Griggs et al., 2013: 306)
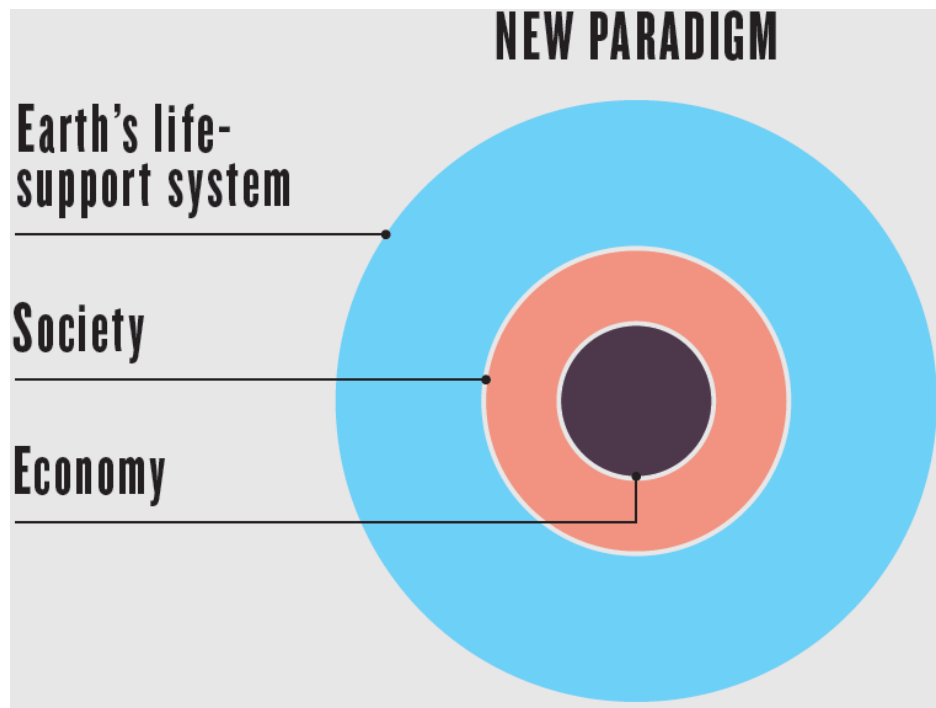
Figure 3 New paradigm of sustainable development (Griggs et al., 2013)

Building on this definition, the authors argue that planetary stability must be integrated with the Sustainable Development Goals. Because humans are transforming the Earth in ways that could weaken development gains, they state that the protection of the planet's life-support system must be a priority for the SDGs. The stable functioning of Earth's systems is a prerequisite for a prosperous global society; therefore, the definition of sustainable development must be revised to include the security of the planet and people. In this context, policy-makers need to embrace the unified environmental and social framework of the SDGs, so that today's advances in development are not lost as Earth ceases to function for the benefit of a global population (Griggs et al., 2013).

Since the Brundtland report, sustainable development has progressed from being an interesting ideal to a concept that enjoys widespread endorsement by governments, businesses, civil society and international institutions (Drexhage & Murphy, 2010). The nearly universal acceptance of sustainable development as a guiding principle is partially due to its flexibility, in the sense that it allows various different stakeholders to adapt the concept to their own purposes. For instance, sustainable development has taken root in the private sector – often in the form of the corporate social responsibility agendas. Several voluntary initiatives have arisen over the past decades, including the World Business Council on Sustainable Development (WBCSD), Global Compact and Global Reporting Initiative.

Businesses play an important role in promoting sustainable development. Initiatives such as the WBCSD – which represents more than 200 chief executive officers from some of the largest companies of the world – help move the corporate sector from the periphery to the center of the sustainable development debate (Drexhage & Murphy, 2010). Recently, companies have become more proactive by using its investment in sustainable ways, as well as encouraging the CSR movement. However, these initiatives are voluntary and Drexhage & Murphy (2010) explain that work is needed to find more effective means to engage businesses in sustainable development negotiations and implementation.

It is clear that the concept of sustainable development has received higher attention and prominence after the publication of *Our Common Future*. Altogether, the vagueness of the WCED definition of sustainable development has led to various definitions and interpretations, and to a highly instrumental political use of the term (Mebratu, 1998). Since it is a complicated task to cover exhaustively all the definitions that are emerging from diverse individual and group needs, this study adopts Griggs et al. (2013) redefined concept and understanding of sustainable development.

4.2. CORPORATE SOCIAL RESPONSIBILITY

Companies are encouraged to behave environmentally and socially responsibly on a wide range of issues. However, in both the academic and corporate worlds there is no consensus regarding the definition of corporate social responsibility (Dahlsrud, 2008). This section is by no mean a complete bibliography of research on CSR definitions: rather it illustrates through a few examples the variety of definitions and explanations found in the literature.

According to Dahlsrud (2008), the problem is that the abundance of definitions are often biased towards specific interests and hence prevent the development and implementation of the concept of CSR. This definitional confusion might potentially be a serious problem, because if competing definitions have diverging biases, people will possibly talk about CSR differently and thus inhibit productive engagements. Dahlsrud (2008) further explains that developing an unbiased definition of CSR is challenging, since there is no methodology to verify whether it is indeed unbiased or not. The author concludes that CSR is a *social construction*, which makes it unreasonable to create an unbiased definition.

The European Commission concisely defines CSR as *"the responsibility of enterprises for their impacts on society"* (2011: 6), stressing the integration of environmental, social, ethical and human rights concerns into business operations as a prerequisite for meeting that responsibility. The Commission states that CSR is applicable to all enterprises and CSR strategies must be able to cover at least human rights, labor and employment practices (such as diversity, gender equality and employee health), environmental issues (such as climate change, pollution prevention and life-cycle assessments), and combating corruption and bribery. Moreover, the promotion of environmental and social responsibility through the value chain, as well as the reporting of non-financial information, are recognized as important issues to be included in CSR agendas.

For enterprises seeking a formal approach to address CSR, the European Commission (2011) points out to the importance of internationally recognized guidelines and principles, such as the ten principles of the UN Global Compact, the ISO 26000 Guidance Standard on Social Responsibility, and the United Nations Guiding Principles on Business and Human Rights, among others. These examples of guidelines and principles represent an evolving and consistent global framework for CSR.

Porter & Kramer (2006) also call attention to the fact that CSR has emerged as an unavoidable priority for business leaders in every country. Nonetheless, the authors explain that CSR efforts have not been nearly as fruitful as they could be, and give two reasons for that. First, CSR strategies tend to pit business against society, when the two of them are without any doubt interdependent. Second, companies often think of CSR in generic ways instead of in the way most appropriate to each company's strategy. If enterprises were to analyze their chances for social responsibility through the same framework that guide their core business choices, they would realize that CSR can be more than a cost or a charitable deed – it can be a source of competitive advantage, innovation and opportunities (Porter & Kramer, 2006).

Proponents of CSR typically use four arguments to make their case (Porter & Kramer, 2006). First, *moral obligation*, meaning that companies have a duty to be good citizens. Second, the argument of *sustainability*, which emphasizes the environmental and community stewardship – referring back to the concept developed by the Brundtland Commission. Third, *license to operate*, meaning that every company needs tacit permission from communities, governments and other stakeholders to do business. Finally, the argument of *reputation* is used to justify CSR in the sense that it will improve a company's brand and image.

Virtually every activity in the value chain of a company touches on the communities where the company operates. According to Porter & Kramer (2006), in order to advance CSR, it must be rooted in a broader understanding of the interrelationship between a company and society. Successful firms need a healthy society and vice versa. The interdependence between companies and society implies that both social policies and business decisions must follow the principle of *shared value,* meaning that choices must benefit both sides (Porter & Kramer, 2006). Companies are required to address hundreds of social issues, but only few of them represent an opportunity to make an actual difference to society. In this sense, the authors make a case for *strategic CSR* and argue that companies that make the right choices and address social issues by creating shared value have a greater impact on social good and gain the greatest competitive advantage.

Traditionally, scholars in economics and management assume that companies focus on profit only, while it is the task of governments to provide public goods. In this view, companies are conceived of as economic actors, and states (and their agencies) are considered the only political actors. However, Scherer & Palazzo (2011) argue that, under the conditions of globalization, this strict division of labor between the private sector and nation-state governance does not hold anymore. During the past decades, companies have started to assume social and political responsibilities that in the past have been regarded as actual governmental activities. Companies engage for instance in education, public health and protection of human rights; address social issues such as HIV/AIDS, homelessness, illiteracy and malnutrition; define ethics codes; and protect the natural environment.

These corporate activities go beyond legal requirements and usually occur in countries where the state system fails, that is to say when the government has not yet implemented basic citizenship rights (Matten and Crane, 2005 *in* Scherer & Palazzo, 2011). Consequently, the authors conclude that companies (especially transnational corporations) have become relevant political actors. Yet, according to Scherer & Palazzo (2011), current definitions of CSR have not sufficiently integrated this new political role of the private sector. Instead, most definitions of CSR build on the dominant economic paradigm that promotes a strict separation of economic and political domains. The authors thus propose a new perspective: *political CSR*. Political CSR suggests an extended model of governance with companies contributing to regulation and providing public goods. As the borders between economic and political activities blur, companies have started to operate with a politically enlarged concept of responsibility, it is essential to acknowledge the new political role of companies that goes beyond mere compliance with legal standards and conformity with moral rules (Scherer & Palazzo, 2011).

4.2.1 STAKEHOLDER ENGAGEMENT

According to Freeman (2001), stakeholders are groups that have a stake in or a claim in the firm, including customers, employees, suppliers, shareholders and the local community. Stakeholder engagement is at the heart of sustainable development and effective corporate social responsibility, and a brief review of frequently used definitions exemplifies this (Strand et al., 2015). For instance, stakeholder engagement is positioned at the center of the *original* definition of CSR presented by the European Commission in 2001, and stakeholders of current and future generations are of central importance in the definition of sustainability by the Brundtland Report.

In 2001, the European Commission defined CSR as

> *"a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis"* (2001: 4)

Even though the newest and shortened definition of 2011 (outlined in the previous section) does not explicitly mention 'interaction with stakeholders', it does explore the topic. The European Commission explains that, in order to fully meet their corporate social responsibilities, companies should work

> *"in close collaboration with their stakeholders, with the aim of maximizing the creation of shared value for their owners/shareholders and for their other stakeholders and society at large"* (2011: 6)

Thus, stakeholders play an important role in corporate social responsibility. Stakeholders identify problems, bring pressure for improvements and can work effectively with companies to co-build solutions. Moreover, because CSR requires engagement with both internal and external stakeholders, it allows enterprises to better anticipate and take advantage of fast changing operating conditions and societal expectations (European Commission, 2011).

This study adopts the definition of stakeholder engagement outlined in the ISO 26000 on Social Responsibility as follows:

> *"activity undertaken to create opportunities for dialogue between an organization and one or more of its stakeholders, with the aim of providing an informed basis for the organization's decisions"* (2010: 4)

A stakeholder has interests that can be affected by the activities and decisions of a company. This interest gives the party a 'stake' in the company, creating a relationship with the company. It is important to stress that this relationship does not need be formal or even acknowledged by the stakeholder or the company, that is, it exists whether or not the parties are aware of it (ISO, 2010). A company may not always be aware of all its stakeholders, although it should attempt to identify them. Likewise, many stakeholders may not be aware of the potential of a company to affect their interests (ISO, 2010).

Identification of and engagement with stakeholders are crucial to CSR (ISO, 2010). A company should determine who has an interest in its activities and decisions in order to understand its impacts and how to address them. ISO (2010) states that, although an organization's objectives may be limited to the interests of its shareholders, other individuals or groups may also have claims, rights or specific interests that should be taken into account. These individuals or groups collectively comprise the stakeholders of a company. In this context, an interest refers to the actual or potential basis of a claim. Such a claim does not need to involve financial demands or legal rights; for instance, it can simply be the right to be heard (ISO, 2010). An interesting point made by ISO (2010) is that the significance or relevance of an interest is best determined by its relationship to sustainable development.

This is directly related to the concept of *license to operate* addressed by Porter & Kramer (2006), which offers a concrete way for companies to identify social issues that matter to their stakeholders and eventually make decisions about them. This approach promotes constructive dialogue between a company and employees, shareholders, consumers, suppliers, governmental bodies, non-governmental organizations, among several other types of internal and external stakeholders.

However, Porter & Kramer (2006) also offer a criticism to this view on CSR. The authors argue that, by seeking to satisfy stakeholders, a company might cede control of their CSR agenda to outsiders. They explain that stakeholder's views and perceptions are definitely important – and should always be taken into account, but these groups can never fully understand a company's competitive positioning, capabilities or even the trade-offs it must take. Moreover, a company that views CSR mainly as a means to satisfy pressure groups is risked to rely on a series of short-term defensive reactions – a cycle of public relation palliative measures with little meaningful value to society and no strategic benefit for the core businesses.

In his study *"How Corporate Social Responsibility is Defined"*, Dahlsrud (2008) analyzed 37 existing definitions of CSR, and through a content analysis, he identified five dimensions of CSR. First, CSR definitions were identified and gathered through a literature review. Second, five dimensions of CSR were identified through a content analysis. Finally, a coding scheme was developed to obtain an overview of which definition referred to which dimension (Table 1).

Dimensions	The definition is coded to the dimension if it refers to
The environmental dimension	The natural environment
The social dimension	The relationship between business and society
The economic dimension	Socio-economic or financial aspects, including describing CSR in terms of a business operation
The stakeholder dimension	Stakeholders or stakeholder groups
The voluntariness dimension	Actions not prescribed by law

Table 1 The five dimensions of CSR (Dahlsrud, 2008)

According to Dahlsrud (2008), the voluntariness dimension implies that companies should perform above regulatory requirements. These regulations would set the minimum performance level deemed acceptable. Nonetheless, in contexts where regulatory requirements are weak or even inexistent, it is difficult to define an optimal performance. In such cases, the definitions point towards the role of stakeholders. Dahlsrud (2008) explains that the definitions use vague phrases to describe how a company should consider stakeholders' concerns. Hence, the only conclusion he draws from the definitions is that an optimal CSR performance is dependent on the stakeholders of the firm. At last, the author stresses that, due to globalization, the context in which companies operate is changing at a rapid pace as new stakeholders at different levels are putting new expectations on firms and reshaping how environmental, social and economic impacts should be optimally considered in decision-making.

In an article titled *"Reputation, Responsibility and Stakeholder Support in Scandinavian Firms: A Comparative Analysis"*, Vidaver-Cohen & Brønn (2015) explore the interrelationship between corporate reputation, impressions of corporate responsibility and stakeholder support and observe an interesting phenomenon. In Scandinavian countries, perceptions of a company's CSR performances came out as the strongest predictors of both corporate reputation and the degree to which a company enjoys stakeholder support – even eclipsing considerations of financial performance. The authors conclude that, in Denmark, Norway and Sweden, stakeholder support is an outcome of perceptions of CSR performances, while elsewhere CSR performances are considered an outcome of stakeholder engagement. Altogether, CSR performances and stakeholder engagement are often tightly integrated – and distinguishing inputs from outputs is not always possible.

At last, a brief conceptual clarification needs to be made in this section; that is, the difference between an *actor* and a *stakeholder*. As previously described, Freeman (2001) defines a stakeholder as an individual or a group that can affect or be affected by the system under study. In the social sciences, agency is the capacity of individuals to make their own choices and act independently, hence an actor is a person, a company or organization that is able to make decisions (Barker, 2011). Furthermore, Barker (2011) explains that an actor is often working on behalf of someone. It is important to emphasize that actors are always stakeholders, but not all stakeholders are actors, since stakeholders do not necessarily interact directly with the system – even though they have the right to care how the system behaves (Pouloudi et al., 2004).

This explanation is relevant in order to understand how UNICEF and Telenor are positioned in this study. Taking the partnership between UNICEF and Telenor as the system under investigation, UNICEF can be seen both as an actor and as a stakeholder. From Telenor's point of view, UNICEF is a stakeholder. However, this study mainly investigates the partnership from UNICEF's point of view. In this scenario, UNICEF – as the world's leading advocate for children – can rather be considered an actor that acts on behalf of children and aims to positively affect its environment. In the next section, I address the definition of children and their agency.

4.3. CHILDREN: DEFINITION AND AGENCY

The way we understand children and childhood matters tremendously, as our ideas, theories and view directly affect how society as a whole treat and engage with children in everyday life (Morrow, 2011). In this section, I explore the definition of child and, in particular, the notion of children as social actors. Etymologically, the term *child* derives from the Latin word *infans*, meaning 'not able to speak' ("Child", 2016). The Romans extended the sense of the Latin term to include older children, encompassing the child from its birth, up to the age of seven. Morrow (2011) explains that the notion of child evolved substantially through centuries and cultures to eventually designate a human being from birth to adulthood.

The Article 1 of the Convention on the Rights of the Child precisely defines the term child as

> *"every human being below the age of eighteen years unless, under the law applicable to the child, majority is attained earlier."* (UN, 1989)

This definition is clear and concise, however people tend to overlook the latter part of the article, which means for instance that in countries where marriage implies the age of majority (adulthood), childhood in theory ends when a person marries. This means that how childhood is experienced and lived differs from place to place (Morrow, 2011).

Anthropologists and sociologists usually credit the French historian Phelippe Ariès with opening conceptions of age, the child, and childhood for social and historical analyses. In 1979, Ariès made a famous, yet controversial claim that *"in medieval society the idea of childhood did not exist: this is not to suggest that children were neglected, forsaken or despised"* (p. 128). Through this statement, Ariès actually meant that childhood is *socially constructed*, that is to say, childhood has different meanings, and children have different roles and engage in different activities in different cultures and different historical periods. A social construction, in turn, can be defined as *"a theoretical perspective that explores the ways in which 'reality' is negotiated in everyday life through people's interactions"* (James & James, 2008: 122 *in* Morrow, 2011: 4).

In this context, when children came into the view of anthropologists and sociologists, they were for the most part studied as learners being inducted into the cultural and social worlds of adults (Thorne, 2004). Scholars had a long tradition of understanding children as 'adults-in-training', using the concept of social construction. The focus tended to be on what children *will become*, rather than on *children's being*, the here-and-now of childhood, and children's everyday lives (Morrow, 2011).

In the 1980s, a growing number of scholars pointed out to the relative absence of children in the knowledge of the social sciences, where children had been studied as passive objects of investigation, with their capacity for social agency widely ignored. They argued that children should be positioned as full social actors, in their own right, rather than being understood primarily as learners or 'adults-in-the-making' (Mason & Hood, 2011). As this movement to pay closer attention to children as social actors gained momentum in the 1980s and 1990s, scholars began to refer to it as the "new social studies of childhood".

Children as social agents are perceived as actors whose contributions to interactions make *"a difference to a relationship or decision, to the workings of a set of social assumptions or constraints"* (Mayall, 2001: 21). A growing body of research emphasizes children's capacities as experiencing subjects who are capable of cultural creation and autonomous action. Thus, taking children seriously as social actors leads to major shifts in thinking. Mayall (2001) stresses that the understanding that adult views are sufficient for defining children's needs should give way to the idea that children's own wishes – and expressed needs – are relevant to the construction of social policies and practices.

At a broader level, when facing the debate about agency and structure, Mayall (2001) argues that the extent to which children may be regarded as actors intersecting with the structures surrounding their everyday lives needs to be considered. Thorne (2004) further explains that children undoubtedly have agency in the sense of the capacity to interact and make meaning. Nevertheless, when Marx wrote, in 1852, that people make their own history, he used *agency* in a stronger sense, meaning collective efforts to change existing power arrangements. Thorne (2004) questions whether children actually exercise this degree of agency.

The new knowledge emerging from these new approaches to children and childhood also reveals the injustices suffered by children, and the poor condition of childhood itself. For when children are studied as a social group, their low status in any society becomes clear. Childhood as social status is placed as inferior to adulthood within the generational order, and how children live their childhoods is still heavily structured by what adults want of childhood (Mayall, 2001).

Given this duality in the new understandings of children and childhood, where children arise both as capable actors and as subordinated and controlled, children's rights become not only of critical importance to the quality of childhood, but also problematic. Mayall (2001) clarifies that, in order to respect children's rights to participation, the conditions in which they can be honored must be established. In other words, adults have the duty to carry out the work of protecting

children and providing for them so that they have a safe arena within which they may work through issues that affect them. This is problematic because if children are socially controlled, then their ability to participate can be considered limited.

Furthermore, childhood is a political issue (Mayall, 2001). International economic and political changes of the late twentieth century intensified awareness of the different lives and circumstances of children worldwide (Thorne, 2004). Globalization strengthened ties among geographically distant nations, with increasing circulation of labor, commodities and information. In many regions of the world, these structural changes forced children into new conditions of poverty, increasing for instance their numbers among those who work in strikingly exploitative conditions.

Although children are increasingly regarded as social actors themselves, it is extremely important to acknowledge their vulnerability as a group. Vulnerable groups are populations groups that often face discriminatory treatment or need closer attention to avoid potential exploitation (Reichert, 2006). Children need special protection because of their delicate state of development. Moreover, Reichert (2006) argues that children are easily susceptible to abuse and neglect, and usually do not have means to defend themselves against such wrongs. Children are particularly vulnerable to events such as armed conflicts, migration crises, rapid urbanization and climate change – to name but a few. In the CRC, the United Nations (1989) states that:

> *"the child, by reason of his physical and mental maturity, needs special safeguards and care, including appropriate legal protection, before as well as after birth."*

Altogether, it is undeniable the importance and relevance of organizations such as UNICEF and other champions of the children's cause; that advocate and speak on behalf of children. Throughout its 70 years of existence, UNICEF has extensively promoted the rights and well-being of every child, with focus on the most disadvantaged children. Children are the ultimate beneficiary of this study. Therefore, it is fundamental to characterize UNICEF as an actor that represents children. Successful partnerships between UNICEF and its corporate partners have the potential to lead to a better promotion and protection of children's rights.

5. OUTLINE OF SIGNIFICANT INITIATIVES

In this section, I outline historical initiatives that are essential for exploring the research issue, namely the Convention on the Rights of the Child, the UN Global Compact, the Children's Rights and Business Principles and the new Sustainable Development Goals.

5.1 CONVENTION ON THE RIGHTS OF THE CHILD

A key instrument that influences how the international community deals with, and conceives of, children is the Convention on the Rights of the Child (CRC). The principles articulated in the international human rights framework apply to both adults and children. Recognizing that children as a group need special protection, the United Nations adopted the Convention on the Rights of the Child in 1989. CRC brings together the children's human rights outlined in other international instruments and articulates these rights more completely, laying down basic rights that every child should enjoy (Reichert, 2006).

The path to CRC was long and slow. In 1945, the newly established United Nations laid the groundwork for CRC urging nations to encourage and promote respect human rights *for all*. Three years later, the Article 25(2) of the Universal Declaration of Human Rights stressed, *"motherhood and childhood are entitled to special care and protection"* (UN, 1948). Several Declarations on the Rights of the Child were agreed during the twentieth century, but while declarations are statements of ethical and moral intent, they are not legally binding instruments (Morris, 2015). In 1978, a draft text was proposed for the CRC and a working group within the UN then collaborated and revised it. Final approval from UN Member States came when the UNGA unanimously adopted the text of CRC on 20 November 1989. The Convention became legally binding in September 1990, after 20 States had ratified it.

Representatives of forty-three nations, who struggled with political and cultural differences as they sought to articulate universal moral standards for the treatment of children, developed the Convention (Thorne, 2004). To date, virtually every member state of the UN has ratified the CRC – the United States is the exception. In January 2015, Somalia became the most recent country to ratify the CRC. As to the United States, Thorne (2004) explains that President Clinton signed the Convention in 1993, but the Senate has failed to ratify the document.

CRC was the first instrument to combine the complete spectrum of international human rights – including civil, economic, political, cultural and social rights, as well as aspects of humanitarian law. The Convention is grouped around four guiding principles: non-discrimination; the best interests of the child; the right to survival and development, and attention to the views of the child. According to Article 2(1), CRC applies to all children and states may not discriminate against any child for any reason. Article 3(1) states that in all actions concerning children, the best interests of the child shall be an essential consideration. Article 6(1) and Article 6(2) assert that children have the right to live, and states should ensure they survive and develop healthily. At last, Article 12(1) states that a child who is capable of forming his or her own views should have their opinions taken into account when adults are making decisions that affect the child.

As a whole, the formally agreed standards of CRC include provision rights (to necessary resources, goods and services); protection rights (against abuse, discrimination, exploitation and neglect); and participation rights (in that children should be respected as social actors of their family, community and society). Parts II and III of the Convention (articles 43 to 54) discuss implementation measures and explains how governments and international organizations – such as UNICEF – should work to ensure children's rights are protected.

Furthermore, the Convention counts with three additional protocols. The Optional Protocol on the Involvement of Children in Armed Conflict and the Optional Protocol on the Sale of Children, Child Prostitution and Child Pornography were adopted by UNGA in May 2000. The third one, Optional Protocol to the Convention on the Rights of the Child on Communications Procedure, was adopted in December 2011 (Morris, 2015). Member States that ratify the CRC or one of the Optional Protocols must report to the UN Committee on the Rights of the Child, a body of experts responsible for monitoring governments' implementation of the CRC and its additional protocols.

At this point, it is important to understand how UNICEF and the corporate sector can contribute for the implementation of the principles of the Convention. UNICEF is the only organization particularly mentioned in the CRC as a source of expert assistance and advice (UNICEF, 2016c). Due to its presence in nearly every country, UNICEF is able to reach places other actors cannot; hence, it is uniquely positioned to make a difference. Among other activities, UNICEF supports countries to ratify and implement the CRC and its Optional Protocols. For instance, COs assist governments in organizing consultations prior to drafting their reports, ensuring that voices that usually go unheard are reflected in the information submitted to the Committee.

The corporate sector can also play a role in advancing the principles set forth by the Convention. Through the General Comment NO. 5 (*"General measures of implementation of the Convention on the Rights of the Child"*) the Committee on the Rights of the Child discusses the role of companies in the implementation of the CRC. The Committee emphasizes that

> *"States parties to the Convention have a legal obligation to respect and ensure the rights of children as stipulated in the Convention, which includes the obligation to ensure that non-State service providers operate in accordance with its provisions, thus creating indirect obligations on such actors."* (UN, 2003)

It is thus clear that non-State parties such as private companies are not legally bound to the CRC, but rather have indirect obligations when stepping into implementation issues. While the Article 3(1) of the Convention states that interests of the child must be a primary consideration in all actions concerning children, whether undertaken by public or private bodies, the Committee asserts that enabling the corporate sector to provide services does not in any way lessen the State's obligation (UN, 2003). UNICEF (2016d) suggests companies to develop socially responsible policies and programmes for employees, as well as for their children and communities, and establish broader CSR strategies. Another measure recommended by UNICEF is to build and implement codes of conduct and other ethical standards that lay down provisions against child labor – including child labor in the value chain.

The range of rights outlined in the CRC is broad and far-reaching. While almost every country in the world has ratified the Convention, the document does raise issues. On the one hand, critics argue that the CRC assumes – and imposes – Western ideas about childhood, family and individual rights, and that the document is insensitive to non-Western cultural understandings of children and morality (Thorne, 2004). On the other hand, defenders respond by noting the widespread effects of economic and political change in an era of intense globalization.

Taken together, there is a major consensus that the formally agreed principles of the Convention on the Rights of the Child reflect *"an unprecedented value for the subjective worlds of children and for their right to be consulted and taken seriously"* (Hogan, 2005: 35 *in* Morrow, 2011: 8).

5.2 UNITED NATIONS GLOBAL COMPACT

The increasing awareness around the issue of CSR has made it more and more important for companies to keep a favorable reputation among their different stakeholders (Lafferty, 2006). In turn, it has also become critical for these stakeholders to be able to control whether companies are performing as well as they claim to be. This situation has led to the development of international normative guidelines and tools for CSR that function as "proof of compliance" with certain standards, and these guidelines and tools can be used by the different stakeholders as a basis for company evaluation. The United Nations Global Compact (UNGC) is one example.

UNGC is an international voluntary CSR network-based initiative launched in 2001. It aims to assist companies in dealing with environmental and societal issues, and consists of ten principles within areas of and anti-corruption, the environment, human rights and labor (Figure 4). The principles derive from the Universal Declaration of Human Rights, the International Labor Organization's Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, and the UN Convention against Corruption.

Through the Communications on Progress (COP), a company that becomes a member is required to communicate annually its progress on these issues. To date, UNCG is the largest corporate social responsibility initiative in the world, with more than 12,000 participants from 170 countries (UNGC, 2016a). UNCG has two major goals: to make the ten principles part of the business activity in companies worldwide, and to promote activities and partnerships that contribute to UN's sustainable development broader goals (Vildåsen & Magerøy, 2013). As a voluntary initiative, UNGC does not have the power to enforce any legally binding rules on businesses; hence, it depends on accountability, transparency and the willingness of companies to act according to the principles (McIntosh et al., 2004 *in* Lafferty, 2006).

UN Secretary-General Kofi Annan in a speech to the World Economic Forum in Davos, Switzerland, first proposed the idea of a global compact in 1999 (Vormedal, 2005). In the occasion, Annan expressed apprehension over the growing negative effects of economic globalization and invited business leaders to participate in a new UN initiative with the aim to build a more inclusive, just and sustainable world economy. While there are controversies over the consequences of globalization, it is widely acknowledged that the market is increasingly breaking away from political regulation, and that the growing role of corporate actors in the world economy has created reconfigurations in political power (Vormedal, 2005).

The UN Global Compact's Ten Principles

HUMAN RIGHTS

PRINCIPLE 1	Businesses should support and respect the protection of internationally proclaimed human rights; and
PRINCIPLE 2	make sure that they are not complicit in human rights abuses.

LABOR

PRINCIPLE 3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
PRINCIPLE 4	the elimination of all forms of forced and compulsory labour;
PRINCIPLE 5	the effective abolition of child labour; and
PRINCIPLE 6	the elimination of discrimination in respect of employment and occupation.

ENVIRONMENT

PRINCIPLE 7	Businesses should support a precautionary approach to environmental challenges;
PRINCIPLE 8	undertake initiatives to promote greater environmental responsibility; and
PRINCIPLE 9	encourage the development and diffusion of environmentally friendly technologies.

ANTI-CORRUPTION

PRINCIPLE 10	Businesses should work against corruption in all its forms, including extortion and bribery.

Figure 4 The UN Global Compact's Ten Principles (UNGC, 2016a)

According to Vormedal (2005), the UNGC reflects the attempt to deal with increasing unease about the governance gap generated by economic globalization, as well as an effort to influence and manage the activities of private companies. All ten principles are derived from international agreements that have been ratified, and therefore are issues that have already been discussed and negotiated within governments of UN Member States (Lafferty, 2006). Further, Lafferty (2006) explains that the first nine principles are directly based upon these universal agreements, but since there was no universal agreement on the topic of corruption, this issue could not be included from the very start. The topic was finally included after the United Nations Convention against Corruption was adopted in 2003.

The UN Global Compact is not a traditional UN agency or an international organization, but an inter-organizational network – *"often described as networks where autonomous organizations voluntarily unite in order to reach goals which could not have been accomplished individually"* (Lafferty, 2006: 45). This set of networks consists of private companies – whose actions the UNGC ultimately seeks to influence – governments, international labor, transnational NGOs, and university-based research centers. The UN as a system provides legitimacy and an organizational role, whereas the different societal participants ensure that change takes place (Lafferty, 2006). UNGC has also been classified as a 'learning network'. As previously mentioned, the UN Global Compact does not aspire to promote change in business practices through legal enforcement, but rather to induce corporate change through the use of a learning approach that facilitates and promotes discussion between the various participant groups of stakeholders (Vormedal, 2005).

Participant companies implement the UNGC through integrating the ten principles in their internal and external business activities, participating in network activities and communicating on progress. Four main areas constitute the activities of the UNGC concerning engagement mechanisms, namely *learning forums*, *global policy dialogues*, *multi-stakeholder projects* and *national networks* (Lafferty, 2006). Through these mechanisms, participants submit case studies on how they have implemented the principles, evaluated and identify best practices, organize voluntary meetings to discuss and come up with solutions to specific issues related to corporate citizenship and globalization, among other activities. However, Vormedal (2005) argues that it is rather unclear what the UNGC expects these engagement mechanisms to achieve, as no clear indicators to measure accomplishment are explicitly stated. Moreover, although the UN Global Compact is a voluntary initiative, participant companies are asked to provide a Communications on Progress report (Lafferty, 2006).

The COP reports were included in the UNGC initiative in 2003, and are documents describing how participant companies are implementing the ten principles in their business activities. The objective of COP reports is to ensure that companies present evidence of active participation in the UNGC. Lafferty (2006) explains that if businesses do not communicate progress for two years in a row, they are registered as inactive on the UNGC website. This means that the company must submit the first COP report within two years of joining the UN Global Compact. Nonetheless, COP reports are not evaluated, but simply meant to function as an information source to other stakeholders of what a participant company is doing (O'Brien, 2006 *in* Lafferty, 2006). According to Lafferty (2006), the fact that COP reports are not evaluated gives them less legitimacy; thus, one can question what the benefit of these reports really is.

Telenor has been a participant in the UNGC since August 23, 2001 (UNGC, 2016b). The group is listed as an *active* member on UNGC website, meaning that Telenor has regularly submitted COP reports since it became a member. In fact, since 2004 Telenor has submitted its COP report on an annual basis. Between 2011 and 2014, Telenor's COP report has been qualified as *advanced*. Telenor's latest COP report was submitted in June 2015, and the next one is supposed to be delivered in June 2016 (UNGC, 2016b).

Altogether, it has become clear that there is a need to have a central initiative that can be a forum to gain consensus on the values and norms for sustainable development in the global economy (Williams, 2013). While many scholars may argue that the UN Global Compact represents the best alternative, the initiative by no means escapes criticism. Professor S. Prakash Sethi is one of the most prominent voices of criticism towards the UNGC. From the network design to the COP reports, Sethi offers a critical approach by scrutinizing nearly every aspect of the UNGC. In his book *"Globalization and Self-Regulation: The Crucial Role That Corporate Codes of Conduct Play in Global Business"*, the professor states that the UNGC is 'quite amenable' and offers *"full dispensation to all sinners, who do not even have to confess their sins or seek redemption from the victims"* (2011: 255).

5.3 THE CHILDREN'S RIGHTS AND BUSINESS PRINCIPLES

Children are key stakeholders of businesses, but are often overlooked (UNGC, 2016c). The Children's Rights and Business Principles (CRBP) is a joint initiative of UNICEF, the UN Global Compact and Save the Children, and represents the first comprehensive set of global principles for child-friendly business practices. The development process of the CRBP was initiated in June 2010, and the official global release of the Principles was held on March 12, 2012. The CRBP provide a concrete framework for business to respect and support children's rights, offering a range of actions companies can take in the workplace, community and marketplace to help create a world fit for children.

The CRBP are based on existing initiatives, standards and best practices related to business and children – such as the Convention on the Rights of the Child, and attempt to define the scope of corporate social responsibility towards children (Save the Children, 2012). A thorough multi-stakeholder consultation process involving the civil society, governments, business, academia, as well as children themselves advised the development of the CRBP. From child labor to marketing and advertising practices, the CRBP cover a wide range of critical issues and call on companies to respect children's rights not only through their core business actions, but also through due diligence, policy commitments and remediation measures.

The CRBP consists of ten principles (see Figure 5). The overall objective is to promote the corporate responsibility to *respect* and *support* children's rights (UNICEF, 2016e). The responsibility to respect means avoiding any infraction of the human rights of children, as well as addressing any adverse human rights impact with which the business might be involved. This applies not only to the business's own activities but also to its business relationships along the value chain. Additionally, the responsibility to support refers to the voluntary actions that aim to advance children's rights through core business activities, philanthropy, advocacy and public policy engagement, working in partnership, among other actions.

In order to support companies in operationalizing the CRBP by respecting and supporting children's rights in business, UNICEF has designed a set of CSR tools. These tools were developed at a time of growing focus on the necessity for increased stakeholder engagement by UNICEF, and include guidance on policy commitments and codes of conduct, corporate reporting, child rights impact assessments and stakeholder engagement (UNICEF, 2014b). In 2013, through a project called 'UNICEF CSR Tools Pilot', UNICEF engaged with 45 companies to collect inputs and feedback on the tools.

The Children's Rights and Business Principles

PRINCIPLE 1	Meet their responsibility to **respect children's rights** and commit to supporting the human rights of children
PRINCIPLE 2	Contribute to the **elimination of child labor,** including in all business activities and business relationships
PRINCIPLE 3	Provide decent work for **young workers, parents and caregivers**
PRINCIPLE 4	Ensure the **protection and safety of all children** in all business activities and facilities
PRINCIPLE 5	Ensure that **products and services are safe,** and seek to support children's rights through them
PRINCIPLE 6	Use **marketing and advertising** that respect and support children's rights
PRINCIPLE 7	Respect and support children's rights in relation to **the environment and to land** acquisition and use
PRINCIPLE 8	Respect and support children's rights in **security arrangements**
PRINCIPLE 9	Help protect children affected by **emergencies**
PRINCIPLE 10	Reinforce **community and government** efforts to protect and fulfil children's rights

Figure 5 The Children's Rights and Business Principles

The pilot took place from January to March 2013 and was supported by the UNICEF CSR unit. It consisted of webinars aimed at building companies' capacity on the children's rights and business agenda and the CSR tools. The participant companies were requested to review the tools and at the end of the project provided feedback to UNICEF through a questionnaire and a face-to-face consultation meeting in April 2013. According to UNICEF (2014b), the main objective for the stakeholder engagement approach to the pilot was to engage CSR representatives of companies and develop their understanding of the relationship between children's rights and business.

The 'UNICEF CSR Tools Pilot' project was innovative and successful in terms of responding to stakeholders' needs and promoting meaningful stakeholder engagement to improve results and products. The final implementation tools that emerged from the pilot project were:

- *'Children's Are Everyone's Business*: *Workbook 2.0'*: a guide for integrating children's rights into policies, impact assessments and sustainability reporting. Released in December 2013.

- *'Children's Rights in Policies and Codes of Conduct'*: recommendation of ways for companies to incorporate children's rights into their policies and codes of conduct. Released in December 2013 in collaboration with Save the Children.

- *'Children's Rights in Impact Assessments'*: a tool to assess companies' performance in meeting their responsibility to respect children's rights. Released in December 2013 in collaboration with the Danish Institute for Human Rights.

- *'Children's Rights in Sustainability Reporting'*: a tool to help companies report on how they are respecting and supporting children's rights. Released in September 2014.

- *'Engaging Stakeholders on Children's Rights'*: a tool on engaging stakeholders on children's rights as part of enhancing their standards and practices. Released in September 2014.

These comprehensive tools follow and build on the CRBP and focus on operationalization, that is, practical guidance on how to integrate children's rights considerations into broader risk management processes. Together, the documents demystify the connection between children's rights and business, and cover all three basic processes that a company needs to implement in order to commit to child rights: policy commitment, due diligence and remediation mechanisms. Figure 6 illustrates and summarizes the framework of the Children's Rights Business Principles and its implementation tools, also linking each one of the principles to their area of impact (workplace, marketplace or community).

Telenor supports the Children's Rights and Business Principles and sees the principles as an important part of their approach towards social responsibility. Telenor and its branch Telenor Pakistan have participated in the consultative processes that developed two of the previously mentioned implementation tools, namely the Workbook and the impact assessment document. The implementation tool *"Engaging Stakeholders on Children's Rights"* is further discussed in the analysis and discussion chapters, as well as the opportunities for UNICEF to promote them through the partnership with Telenor.
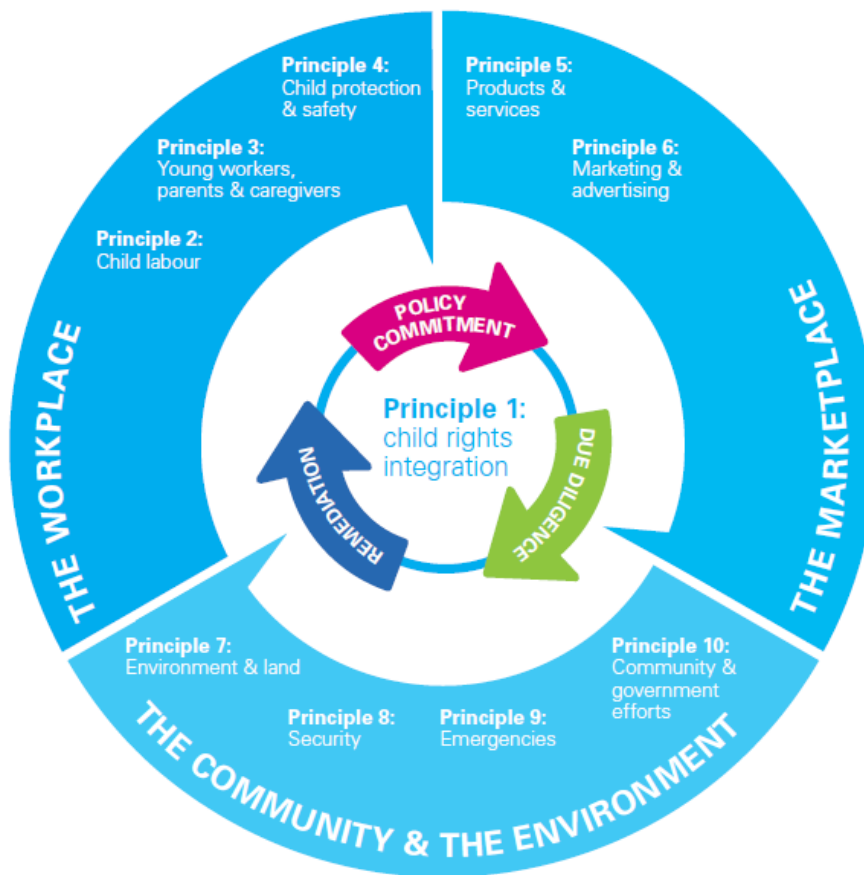
Figure 6 Children's Rights and Business Principles Framework (UNICEF, 2013)

At last, as relevant as the CRBP are, it is important to point out that they are voluntary and do not themselves create a system of enforcement and monitoring. This means that companies do not have to accept the comprehensive standards they establish, and are not required to report on the extent to which they do or do not stand for children's rights. However, the CRBP display an important framework for civil society to hold companies accountable when they fail to respect children's rights and, at the same time, to encourage and guide business efforts.

5.4 SUSTAINABLE DEVELOPMENT GOALS

The 2012 UN Conference on Sustainable Development – also known as the Rio+20 Summit – committed governments to create a set of sustainable development goals that would be integrated into the follow-up to the Millennium Development Goals (MDGs) after their 2015 deadline (Griggs et al., 2013). The UN Sustainable Development Goals (SDGs or Global Goals) are a universal set of 17 goals, 169 targets and indicators that UN Member States are expected to use to frame their agendas and policies over the next fifteen years. The essence of the SDGs is that countries, communities and the planet as a whole need to articulate and establish shared goals, and create ways to track progress in meeting those (Costanza et al., 2015).

In 2000, the UN Member States adopted the Millennium Declaration, a visionary set of objectives and values (Adams & Tobin, 2014). The eight MDGs (substantiated through 21 targets and 60 indicators) drove progress in important areas such as access to improved sources of water, primary school enrollment and child mortality, but left the job unfinished for millions of people (Meyer-Ohlendorf et al., 2014). The SDGs build on the foundation laid by the MDGs and seek to finish the job that the MDGs started, leaving no one behind. Meyer-Ohlendorf et al. (2014) explain that, in theory, the MDGs applied to all countries worldwide, but in reality, they were considered targets for poor countries to achieve with finance from developed states. Conversely, *every country* is expected to work towards achieving the SDGs.

The UN promoted the largest consultation programme in its history to gauge opinions on what the SDGs should include and encompass. The Rio+20 Summit mandated the creation of an Open Working Group (OWG) to come up with a draft post-2015 agenda. The OWG, with representatives from 70 countries, had its first meeting in March 2013 and published its final draft in July 2014 – with 17 suggestions of goals (Meyer-Ohlendorf et al., 2014). The draft was presented to the UNGA in September 2014 and, after Member State negotiations, the final wording of the goals and targets were agreed in August 2015. Finally, on 25 September 2015, at the UN Sustainable Development Summit in New York, world leaders formally adopted the 2030 Agenda for Sustainable Development, which outlines the new 17 Sustainable Development Goals, illustrated in Figure 7 below.

Figure 7 The Global Goals (UN, 2016b)

The new development agenda applies to all countries and peoples, promotes peaceful and inclusive societies and tackles environmental challenges – particularly climate change. The 17 Global Goals and its 169 targets demonstrate the scale and ambition of the 2030 Agenda for Sustainable Development. This new agenda aims to eradicate poverty, reduce inequalities within and between countries, as well as advance human rights – economic, civil, political, social and cultural – all within planetary boundaries (Adams & Tobin, 2014).

The Global Goals are indivisible and integrated and, according to Costanza et al. (2015), they balance the three pillars of sustainable development: the economy (a high quality of life or well-being), society (equitably shared) and environmental (sustainable, staying within planetary boundaries). The SDGs are action oriented, global in nature and universally applicable, and are currently being further elaborated through indicators focused on measurable outcomes. In order to be truly universally applicable, the Global Goals take into consideration different national realities, capacities and levels of development, respecting national policies and priorities (Costanza et al., 2015).

The UN recognizes that achieving sustainable development requires the active participation of all sectors of society and types of people, and established nine sectors as the main channels through which participation would be facilitated in UN activities related to sustainable development (UN, 2016c). These are called 'Major Groups' and include the following sectors: Women; Children and Youth; Indigenous Peoples; Non-Governmental Organizations; Local Authorities; Workers and Trade Unions; Business and Industry; Scientific and Technological Community and; Farmers. In this study, *Children and Youth* (represented by UNICEF) and *Business and Industry* (Telenor) deserve closer examination.

In September 2015, UNICEF released a document called *"Global goals for every child"* where the organization commits to the SDGs and stresses the importance of children for a sustainable world. According to UNICEF, the Global Goals present *"a historic opportunity to advance the rights and well-being of every child, especially the most disadvantaged, and secure a healthy planet for today's children and future generations"* (UNICEF, 2015b: 1). Moreover, UNICEF states that will work in partnership with governments, civil society, business, academia and the United Nations family – and especially children and young people themselves. UNICEF (2015b) explains that not all of the Global Goals make reference to children, but all of them are relevant to children's lives. Taken together, the SDGs offer a holistic approach to meeting children's needs, securing their environments and protecting them from harm.

Most Global Goals address things without which children cannot survive, thrive and make the most of their potential, namely education, food, health care, clean water and job prospects. For instance, actions taken to create sustainable cities (Goal 11), safeguard ecosystems and oceans (Goals 13, 14 and 15), invest in energy (Goal 7) and infrastructure (Goal 9), bolster institutions and forge partnerships (Goal 17) directly shape children's lives and the world. Altogether, UNICEF (2015b) argues that how we decide to invest in children will ultimately determine whether we are successful in creating a more sustainable world.

While the sustainable development arena provided meaningful opportunities for engagement by all sectors of society, the post-2015 processes have been weighted towards the corporate sector, defined by the UN as including business entities and corporate philanthropy (Adams & Tobin, 2014). Further, Adam & Tobin (2014) explain that, over the past fifteen years, the UN system has increasingly opened its decision-making processes to the business sector. The UN Secretariat, including Secretary-General Ban Ki-moon and his predecessor, Kofi Annan, have urged the corporate sector to provide financing and support. In his report *"The Road to Dignity by 2030"*, Ban Ki-moon states that

> *"Companies are ready to change how they do business and contribute by transforming markets from within and making production, consumption and the allocation of capital more inclusive and sustainable."* (2014: 11)

In this context, the Global Goals require a considerable departure from business-as-usual patterns if they are to be met, as the goals embrace business sector growth as a means for development and poverty reduction (Murray, 2015). Among the most business-specific goals are Goal 8, which includes targets to protect labor rights and achieve full employment for all, and Goal 9, which addresses sustainable industrialization.

Jackson (2015) explains that the corporate sector represents much more than a financer in the process of achieving the SDGs. He argues that the sector can be a real source of innovation and change. The business sector can use its corporate practices in developing countries to drive sustainable economic growth, promote inclusive and sustainable industrialization, and champion peace and gender equality. There are many ways the corporate sector can participate in promoting the post-2015 agenda, including aligning CSR strategies with the SDGs (Jackson, 2015). According to Ban Ki-moon *"we have only scratched the surface of the potential for ethics-driven investment by the private sector"* (2014: 9).

Telenor has expressed support for the Global Goals, calling them *"the most important to-do list in history"*. The company has a separate section for the Global Goals on their website, where it is stated that the SDGs are important and *"resonate with Telenor's own ambition to connect 200 million people to the Internet by 2017, opening access to knowledge, opportunities and vital services that can bring a better future for everyone"* (Telenor, 2016e). By focusing on internet connectivity, extending it to as many people as possible, Telenor aims to enable access to vital services, such as health and education, which are central issues covered by the Global Goals. The company's ambition is to connect 200 million people to the Internet by 2017 (Telenor, 2016e).

The SDGs have received criticism regarding corporate engagement. The Global Goals are accused of failing to effectively commit to improving corporate accountability, as they make no commitments that clarify the human rights responsibility of the business sector (SOMO, 2015). While the corporate sector is recognized as a crucial actor in the global partnership for sustainable development, its accountability and responsibilities are not clearly integrated and outlined. Another criticism is the fact that, although the SDGs provide a nice framework, to businesses they are not legally binding commitments and in themselves are not sufficient to change approaches and attitudes (SOMO, 2015).

In conclusion, from a science perspective, Nilsson & Costanza (2014) explain that the SDGs offer major improvements on the MDGs. The authors argue that the Global Goals

> *"not only [address] some of the systemic barriers to sustainable development but they also offer better coverage of, and balance between, the three dimensions of sustainable development – social, economic and environmental – and the institutional/governance aspects."* (2015: 7)

However, the authors also point out that the 'ultimate end' of the SDGs in combination is not clear, nor is how the goals and targets would contribute to achieving that overarching goal. Nilsson & Costanza (2014) argue that the overarching goal needs to be more concrete and compelling, and suggest that using a more scientific approach to the clarification of the framework would enable a more systematic means-ends separation between ultimate goals. Altogether, the Global Goals represent an ambitious and good framework for sustainable development at a global level. It integrates social, economic and environmental aspects and pro-vides concrete guidance for humanity to prosper in the long term.

6. ANALYSIS

This chapter offers the analysis of interviews and relevant documents identified throughout the research process. During the analysis, answers to the research questions emerge – laying the basis for the next chapter, where discussion takes place and recommendations are provided. First, analysis of interviews is presented. Then, analysis of relevant documents is conducted. The data collected through interviews and the data provided by documents complement each other and provide useful insights to answer the research questions.

6.1 ANALYSIS OF INTERVIEWS

This section presents the summary of interviews conducted during the research process. This summary introduces the informants' most important views and perceptions, which are then further developed and analyzed through a thematic analysis. It is important to point out that the interviews were used both for informative reasons, that is, they provided facts about the units of analysis and situation under study, and for grasping opinions and perceptions.

The questions of each interview guide were divided into broad themes, for instance, CSR and stakeholder engagement. Some questions were asked in all interviews and resulted in comparable answers, for instance, a question about the informants' understanding of CSR. However, some guides were adapted according to each informant's relevance and knowledge about the themes. Most themes in the interviews are directly related to the theoretical concepts of this study, but it was interesting to notice that some key themes emerged spontaneously.

6.1.1 SUMMARY OF INTERVIEWS

This section presents a brief summary of the interviews. The essence of each interview was found through a thorough process of analysis and coding. The summaries are listed in chronological order and compile the mains points addressed by each informant.

(1) Top management of the Fundraising and Marketing department, UNICEF Norway. The informant provided good information about the functioning of the Partnership team, as well as inputs about how UNICEF engages with the corporate sector. From the interview, the following essence was obtained: corporate partners are important to UNICEF. In order to have a successful corporate partnership, it is fundamental to engage the top management of the company. The informant believes that to do more in terms of CSR represents an opportunity. Overall, the informant feels that there is room for improvement in terms of integrating CSR components in the partnerships with corporate partners.

(2) Executive Director, UNICEF Norway. The informant represents the top management perspective and turned out to be a good source for understanding the 'big picture'. The informant provided great inputs about UNICEF and corporate engagement in general. The main messages from the interview are: the job of UNICEF Norway is to raise funds and promote UNICEF's agenda. Corporate partners are primarily seen as financial contributors. However, UNICEF Norway increasingly sees them also as an arena to promote children's rights. The informant emphasizes the importance of an integrated approach and also stresses that, besides the financial contribution, Telenor contributes with in-kind technology.

(3) Key account manager in the Partnership team, UNICEF Norway. The informant is the responsible for the partnership with Telenor; hence, the main source of information about the partnership itself. The main points from the interview are the following: the focus of the Partnership team is fundraising, but having knowledge about CSR is important, as it might improve the communication with the partner. The informant points out that, through corporate partners, UNICEF can reach out to other stakeholders such as employees, customers and suppliers. CSR and advocacy activities represent an opportunity to bring the donor closer to UNICEF. The informant explains that a successful partnership requires genuine commitment from a company, and considers the partnership with Telenor successful, as the company is truly committed and both sides achieve good things through it. At the same time, there is potential for improvement in terms of both raising funds for children and communication/advocacy.

(4) Legal adviser, UNICEF Norway. The informant is responsible for the advocacy efforts domestically, for instance, making sure the Norwegian government is following the CRC. The informant is also responsible for the CSR work that UNICEF Norway currently conducts. From the interview, the following essence was obtained: UNICEF Norway addresses CSR when there is a demand from partners, that is, it is mainly *ad hoc*. UNICEF's understanding of CSR is directly linked to the Children's Rights and Business Principles. Fundraising activities are traditionally important, but advocacy efforts have grown the past year and are equally prioritized.

(5) Former key account manager in the Partnership team, UNICEF Norway. Former responsible for the partnership with Telenor. The informant provided great information concerning the functioning and management of the partnership with Telenor, and the main message is: the partnership is dynamic and it was positively challenging to coordinate all stakeholders involved. The Children's Rights and Business Principles were also mentioned as guidelines to work towards corporate partners.

(6) Former Telenor employee. The informant worked in Telenor from 1983 to 2011 in various departments at the Telenor Corporate Headquarter, such as Research & Development and Corporate Strategy. Furthermore, the informant chaired for five years the Norwegian Mirror Committee for ISO 26000 on Social Responsibility. The informant provided relevant information on CSR and stakeholder engagement to this study. Having worked mainly at Telenor, but also in other ICT related business for nearly three decades, the informant also provided a good overview on Telenor's approach towards CSR. From the conversation, the following points were obtained: generally, companies primarily seek profit optimization. Thus, the top management is driven by the bottom line (financial performance) – and by the other two components of the *triple* bottom line (financial, environmental and social performances) only if it suits the financial performance. In this context, CSR is rarely a priority if there is conflict, and is usually conducted as a kind of marketing activity. About Telenor: When a company works with infrastructure, social responsibility comes cheap, as infrastructure is such an evidently important tool for social development, welfare and value creation. Most employees are convinced that the organization creates good development, but this does not necessarily mean that they are driven by this force (social impact). In the old times when telecom was the responsibility of the department of communication, the social impact was a main motivation.

 (7) Key account manager in the Partnership team, UNICEF Norway. As a member of the Partnership team, the informant was a source of information about UNICEF, corporate engagement and the relationship between UNICEF Norway and PFP. From the interview, the following essence was obtained: corporate partners represent an opportunity to spread UNICEF's message both internally (employees) and externally (suppliers, customers, etc.). When applying the funds received from corporate partners, UNICEF Norway works in close cooperation with COs, as well as with PFP, to find programmes that are relevant and can be directly linked to the partner's core business. PFP is perceived as an important international support unit as it provides high-quality information whenever needed.

(8) Former Telenor employee. Having worked as a Senior Researcher Scientist in Telenor for over 20 years, the informant provided relevant information about how Telenor addresses social issues and about the evolution of what he or she perceives to be the 'CSR mentality' in Telenor. Through his or her work, the informant provided Telenor's business units with grassroots information on end users, particularly in developing countries such as Bangladesh, India, Pakistan and Myanmar. During his or her years in Telenor, the informant also worked in the Groupe Spécial Mobile Association (GSMA) for one and a half years. The essence obtained from the interview: CSR in Telenor transitioned from charity and philanthropy in the 1990s to a more business-oriented approach in the 2000s, an approach that adapts Telenor's services to better address the needs of marginalized users in emerging economies. In this regard, it is often challenging, for numerous reasons, to instill a bottom-up, needs-driven mindset in business units.

(9) Beate Sjåfjell is a professor at the Department of Private Law (Faculty of Law) at the University of Oslo. She heads the research group Companies, Markets, Society and the Environment and is a member of the CSR Legal Research Network – among other qualifications. She represents a source of information concerning the significance of the law for achieving environmental, social and economic corporate responsibility. The main points obtained from the interview are: if CSR is going to be a relevant area, then it has to be about legal compliance and beyond. In addition, it has to be linked to the core business of the company in order to be meaningful. It is necessary to redefine the purpose of the company. In company law, maximization of returns is not a legal requirement, but it has become a strong social norm for shareholders. On the other hand, company law does not require companies to be socially responsible either.

It is important to explain why nearly all informants are anonymous sources – the only exception being Professor Beate Sjåfjell. Since many of the informants are directly involved in the agreement between UNICEF and Telenor – and the partnership is still evolving, it was decided not to use the names of the informants in the analysis chapter. This is done in order to avoid any possible negative interference in the partnership, since the quotes and statements are open to interpretation. The data provided by Professor Sjåfjell is used as background information (see section 2.2.2). All other informants are described by their organization and position held.

Themes

The main themes identified from the interviews were: corporate social responsibility; corporate engagement; successful partnerships; fundraising, CSR and advocacy; the relationship between National Committees for UNICEF and the Private Fundraising & Partnerships division; the partnership between UNICEF and Telenor. It is important to acknowledge that the structure of the interview guides had a direct influence on the themes and sub-themes that emerged during the analysis, as the questions often related to concepts and fields of relevance to the study.

The coding process contributed to identifying and creating the main themes, which were used to further comparison and analysis. During this process, the interview quotes from each one of the informants were selected and placed under the appropriate theme and sub-theme in a table. This process resulted in an easier systematization and analysis. Table 2 is an example of the theme "Corporate engagement", and shows how quotes representing the individual opinions or experiences of the informant are placed under each main theme.

	Theme: Corporate engagement
Informant 1 UNICEF Norway	"It is very important for several reasons. If you look at the total income in the Fundraising and Marketing department, it's very much driven by pledge, from private individuals. But we need not just to rely in one source of income. We have to have a balanced portfolio. (...) And then the corporate part of it is very important. (...) And it's also important in terms of the attention we are getting, the projects we can do, the type of cooperations we can have and how it benefits us. (...) In addition to being a good source of income (...) they help us communicate our message" p.2
Informant 2 UNICEF Norway	"They are first and foremost a very huge financial contributor (...) but more and more we are focusing on companies as an arena to promote children's rights (...) then also to directly work with companies to make sure that their practices and their products are in line with children's rights. (...) These are the most important contributions from the companies to UNICEF" p.3
Informant 3 UNICEF Norway	"They are extremely important. If we are going to reach our targets in terms of improving the situation for children we need to have alliances with both governments, but also with the corporate sector and private individuals. (...) One of the main reasons why the corporate partners are so important is all the stakeholders they have (...) both in terms of the value chain, but also in terms of how businesses communicate to customers. (...) I think if we are going to be a lead player and if we are going to reach out targets, we definitely need companies" p.3-4
Informant 4 UNICEF Norway	"I think it's very important, both in terms of fundraising, but also in terms of making lives of children better. (...) Every business sector in the world will in some way impact children. (...) I think the corporate sector is fundamental for UNICEF." p.2
Informant 5 UNICEF Norway	"I think there are two major ways that we can relate to corporate *[sector]* . In terms of financing, there is a lot of money involved, private funding, money. So I think this is good opportunity for them to finance projects in the field. And of course there's another way. We can also help them. If they are going to be partners of UNICEF, we want to make sure they are acting responsibly." p.4
Informant 6 Former Telenor employee	"I remember that was happening in Telenor, so (...) when someone in Telenor wanted to send Christmas cards to business contacts or whatever, then Telenor would buy the UNICEF cards. And of course, it provides them *[UNICEF]* a channel to spread the message of UNICEF into the Norwegian society as well." p.4
Informant 7 UNICEF Norway	"I think it's very important to have the corporate partners included in the partnership because it gives you long term perspectives. (...) And it's also good for us to have a close partnership because then the company can talk about UNICEF in their communication, either internally or externally" p.1

Table 2 Illustration of coding process for interview analysis

6.1.2 THEMATIC ANALYSIS

In this section of the study, the main themes obtained when coding the interviews are analyzed by highlighting the most interesting and relevant opinions and perceptions of the informants and identifying similarities and differences between them.

Theme: Corporate social responsibility (CSR)

Being CSR the overall topic of the study it was a theme addressed in every interview. Right in the start of the interviews, informants were asked to explain their understanding about corporate social responsibility, either personally or from their organization's perspective. The different answers provide a good illustration of the variety of dimensions identified by Dahlsrud (2008) in his investigation on CSR definitions (see Table 1).

Consonantly with the literature presented in section 4.2, some of the informants underline the lack of a clear definition of CSR (3) and explain that the concept is very widely used (7). One of the informants mentions that CSR has many different dimensions, specifically mentioning the environmental and social ones (5). In addition, the same informant explains that everything is interrelated, giving as an example the fact that, if the environment is not protected, children as vulnerable group might be the ones impacted most by the consequences (5).

The informants also address the stakeholder and the voluntariness dimensions. One of the informants points out that all companies should have corporate social responsibility guidelines for their business (1). These guidelines should encompass the whole value chain. A practice that concerns both stakeholder and voluntariness dimensions is communication, more specifically *reporting*. One of the informants explains that companies should be willing not only to act responsibly, but it is also positive if they communicate their CSR efforts and progress (3).

According to some of the informants, reporting is a more common practice among certain groups of companies, namely big companies and those listed on stock exchanges (1). One of the informants, on his or her work with UNICEF's corporate partners, notices more and more that companies would like to write more concretely about CSR in their annual reports (7). About the second group, another informant makes an interesting point: companies listed on stock exchanges are being pushed harder than others are, because they *have to* write an annual report and, more and more, they *have to* write about what they are doing in terms of CSR (1). For unlisted companies, the informant then hopes that society demands this kind of accountability, even though it might be a slower process.

As the majority of informants work at UNICEF, their understanding of CSR is closely linked to the protection of children's rights. One of the informants explains that the corporate sector has an impact on children's rights that can be positive or negative (4). As another informant from UNICEF Norway puts it:

> *"Because we are a children's organization, we focus more on children in terms of corporate social responsibility. (…) It is all interrelated, but my view of [corporate] social responsibility is how a company can make sure that there is a good future for children (…) and that is forever going to be our focus. We have to mention children when we talk to companies."* (5)

Concerning the business perspective, the two former Telenor employees provide interesting inputs to the analysis. One of the informants describes the CSR unit of a company as *"the department where you find all the good people. The people with good intentions and [who] want to create a better world"* (6). The informant explains that CSR units usually are found under the Human Resources department or as part of the Marketing/Communication department. Further, the informant states that the CSR department of a company is in many ways a weak unit as it does not provide income; therefore, it generally does not have a strong voice in the organization. In this context, the informant explains that CSR departments legitimize themselves by claiming that they create indirect value, but this is difficult to measure.

As to motivations behind CSR, the same informant says it *can be* a genuine commitment, even at the top management of the company (6). However, the informant also declares that the kind of thinking that is dominating is normally the protection of the interests of the shareholders – and the interest of the shareholders is often interpreted as short-term profit. Speaking by experience, the same informant explains that it can be challenging to raise concerns that run contrary to the company's short-term profit seeking whether *"these kind of concerns have to do with the environment or something else"*. Even though it might be perceived as a legitimate topic, it can easily just vanish. It is difficult to get it on the agenda of the top management because as it may be considered to be contrary to the main interests of the enterprise, it will often, on the way up, be filtered out by the "yes-men", people that think in completely different terms, that is, people that just think in terms of the bottom line and subordination (6).

In this scenario, the informant suggests that various types of stakeholders can somehow push companies in the 'right direction' and makes use of an interesting metaphor:

> *"Because if they [companies] are not pushed, then definitely they are like the big Russian rivers: the rivers will, because of the rotation of the globe, turn slightly to the right. Running from the north to the south, they always tend to bend towards the right. You need counterforces."* (6)

During the interview, the informant mentions the book *"The Corporation – The Pathological Pursuit of Profit and Power"* by Joel Bakan, published in 2004 (6). Bakan's (2012) main point is that the corporation's legally defined mandate is to pursue without exception its own economic self-interest, regardless of the harmful consequences it might cause to others. Thus, while CSR occasionally does much good, usually it merely serves to mask the corporation's true character.

Thinking aloud, the same informant believes that CSR engagements generally are cheap activities for a large company (6). Hence, there could be situations where the company is doing so well that the top management can *"just leave to the CSR unit to do whatever they like"*. Nevertheless, there could also be a tricky situation where one has to put money into CSR (for instance, the scandal of work conditions with Telenor's cell tower suppliers in Bangladesh). According to the informant, in tactical terms, CSR is generally looked upon as an activity having a marketing purpose, that is, how to get maximum publicity for minimum money, and the CSR people often "sell it" internally with that argument (6).

The other former Telenor employee provides an overview on the evolution of the CSR mentality in Telenor and tells, *"a shift happened towards the end of the 1990s and early 2000s [when] there was a gradual transition from pure charity (…) to more business-oriented ventures"* (8). As an illustration, the informant uses the case of Grameenphone, Telenor's first joint venture in Asia, created in 1996 in Bangladesh. In the beginning of operations, the informant describes it as a 'charity' attitude, as Telenor's activities benefited the population of the Bangladesh and *"no one expected anyone to make any kind of profit"* (8). Unexpectedly, it turned out to be a successful business venture. At that time, CSR efforts in Bangladesh were conducted as charity:

> *"An example of CSR are orphanages. Telenor would invest a few hundred thousand in local orphanages. (…) That was CSR. (…) It was sort of a sideline that occasionally would profile in the media. (…) But it had nothing to do with business, really. It was totally unrelated to mobile communications and Internet at that time"* (8)

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Eventually, the mentality shifted and Telenor started to look at this area from a different angle (8). Here, the informant mentions Professor C.K. Prahalad, which argues that companies can *do well* while *doing good*. According to the 'doing well by doing good' proposition, companies can achieve larger social goals and can do so without a financial sacrifice (Prahalad, 2004). The informant then explains that people in Telenor started to think in those terms around 2000 or 2001, which led to a gradual transition towards an attitude of *"combing doing good for them with doing well for us, making a profit"* (8).

When asked about his interaction with the CSR unit in Telenor, the informant declares that it was the same every year (8). According to the informant, in the end of the year he or she used to be approached by the CSR unit and asked to provide examples of the work conducted in the field that year. The informant says the conversations would then be translated into paragraphs in the sustainability report. *"Apart from positive ratings on the annual Dow Jones Sustainability Index and the media coverage this received, there was little evidence that the needs our research teams identified in the field were taken seriously by local business units"*, the informant adds (8).

Theme: Corporate engagement

Corporate engagement is one of the central themes that emerged from the interviews. If refers to how UNICEF engages with a particular and important stakeholder group: the corporate sector. The former Telenor employee who also chaired for five years the Norwegian Mirror Committee for ISO 26000 on Social Responsibility says that 'stakeholder engagement' is a very much-used concept in this international standard, and explains that it has three different interpretations. On the one hand, it refers to how a business player engages with its stakeholders or engages its stakeholders, which could be two very different activities. On the other hand, it refers to how the stakeholder, from its own perspective, engages with the business player. This third interpretation is precisely what 'corporate engagement' means in this section: how and why UNICEF, as an external stakeholder, engages with corporate partners.

In the interviews, informants from UNICEF explained less about *how* this engagement works and more about *why* the corporate sector is important to UNICEF. All informants consider the corporate sector of great importance to the work of UNICEF for several reasons. An informant points out to the fact that the total income of UNICEF Norway's Fundraising and Marketing department is very much driven by pledge (individual) donors (1). However, the organization cannot rely only in one source of income. According to the informant, corporate partners represent a significant opportunity to diversify the portfolio of private donors (1).

One of the informants states that corporate partners are primarily a huge financial contributor, and adds that these financial contributions are very substantial and have traditionally been the most important contribution to UNICEF (2). Nonetheless, UNICEF is increasingly focusing on companies as an arena to promote children's rights. Consonantly, another informant states that if UNICEF is to reach its targets in terms of improving the lives of children, the organization needs to establish alliances with the corporate sector (3). According to the informant, *"if we are going to be a lead player and if we are going to reach our targets, we definitely need companies"*. Altogether, corporate partners are perceived as important both in terms of fundraising, but also in terms of advocacy (4).

"The corporate sector is also important in terms of the attention we are getting", as many of UNICEF's corporate partners are big voices in the environments they operate (1). Through corporate partnerships, UNICEF has the opportunity to spread its message to other stakeholders such as employees, suppliers and customers (3). One of the informants points out that *"it is good for us to have a close relationship with corporate partners because the company can talk about UNICEF in their communication channels, either internally or externally"* (7).

Sub-theme: Successful partnerships

Informants who work at UNICEF were asked to describe how a successful partnership would be like, that is, what is the ideal model of cooperation between UNICEF and a corporate partner. The answers varied greatly, but long-term, genuine commitment, top management involvement, shared- agenda and type of funding were points that stood out.

First, the partnership with UNICEF has to be rooted in a genuine commitment from the company's side, that is to say, the wish to make a positive impact on children needs to be genuine (3). In addition, one of the informants emphasizes that this also needs to be a long-term commitment:

> *"The ideal model is that we have a dedicated partner, a long-term, dedicated partner that works in markets that affect children. And that there is long-term commitment to make sure that the company is both an arena and a tool to fulfil children's rights, at the same time it also contributes financially."* (2)

Second, a successful partnership is where the management is dedicated to support UNICEF (1). One of the informant states, *"you have to have the management with you. Once you have that, you can have it [the partnership] implemented throughout the company, where the employees know about it and feel proud and dedicated"* (1). The informant also stresses the importance of having a long-term partner, as UNICEF always strives to renew the corporate partnerships.

The long-term aspect is linked to the the establishment of a shared agenda. One of the informants explains that the partnership should have a good narrative, that is, it should be related to the core business of the corporate partner (3). Another informant explains that the more included in the partnership the company feels, the more likely the company is to remain a partner in the long-term (7). An informant states that

> *"if you can have a partnership that is more than just philanthropy (...) if you have an integrated partnership, I think that would be a stronger partnership and a long-term one."* (3)

Hence, establishing a shared-agenda by linking UNICEF's causes to the core-business of the corporate partner makes the partnership more sustainable (3). This can be linked to the principle of *shared value* created by Porter & Kramer (2006) and outlined in section 4.2 of this study.

Finally, the type of funding also contributes to the success of a partnership. One of the informants mentions, *"it is important to know what kind of money we have, so we know how we can allocate it in the future"* (7). Another informant further addresses this topic and suggests that the ideal type of funding would be Regular Resources, that is, funds that has no restriction in its use: *"[this way] UNICEF can use [the funds] the way we want, where the needs are most [urgent]"* (5).

Theme: Fundraising, CSR and advocacy

This is theme was not initially included in the interview guide and emerged during the coding process. By collaborating with the corporate sector, UNICEF has the opportunity to not only raise funds to activities and programmes, but also advocate for children's rights. The interviews show that the importance of each activity depends largely on the position held by the informant in the organization. An informant who represents the perspective of the top management of UNICEF Norway states that the corporate partnerships

"(...) traditionally have had a large element of fundraising in it, seen from our point of view. Then, a more philanthropic element, seen from the company's point of view. More and more it's developed towards a shared agenda that is much wider than only financial contribution. For the company, it's about how to be responsible with their business and how to interact in responsible and supportive way in the society." (2)

The same informant states that *"our job is to raise funds and to promote UNICEF's agenda"*, that is, fundraising and advocacy (2). The informant emphasizes the importance of an integrated approach and sees companies increasingly going away from the more philanthropic, public relations approach to genuine engagements that increase their profit at the same time they operate responsibly.

The informant reinforces that UNICEF Norway is traditionally organized, meaning that the focus of the Partnership team has been fundraising. With a few more mature corporate partners, the integrated approach is being developed. When asked if these two approaches, fundraising and advocacy, might be conflicting, the informant says, *"it depends on the perspective and especially the timeframe you look at it"* (2). In the short-term, focusing on the advocacy part could be detrimental for fundraising. Furthermore, the informant says that for a Fundraising and Marketing director, there might be a conflict for several reasons, but for the Executive director, there is none. At last, the informant says that it is important to remember that for a child there is no conflict whatsoever. Bearing that in mind, UNICEF Norway should aim to an integrated approach when engaging with corporate partners. The informant concludes: *"in the long-term, it is much better that all corporate partners are part of an overall agenda to make sure that every child has the right to grow up and develop to its full potential"* (2).

Informants who have worked in UNICEF Norway's Partnership team agree that the priority is to raise funds and that *"the Partnership team does not focus so much on corporate social responsibility"* (3). However, they do acknowledge that CSR and advocacy are important components and should be included more in their daily work. One of them argues that account managers need to have a broad understanding of CSR to be able to manage the partnerships (3). Furthermore, one of them also declares that

"in my case, fundraising is the main priority, without doubt. That is what I use most of my time with. I would like to include more CSR and advocacy [in my work], but my feeling is that you need to know a lot more in order to start doing advocacy when you are doing prospecting" (7)

Informants emphasize that UNICEF Norway has traditionally been a fundraising organization. One of the informants points out that the existence of UNICEF Norway as a National Committee for UNICEF is primarily based on private fundraising: *"without money, we cannot work for children in the field, so raising funds is of course the main principle; it is why we are here, why we have an office"* (5). Moreover, the same informant explains that what is most important is to make sure that there are funds for children, so UNICEF can properly operate in the field.

An important point brought up during the interviews was the lack of measurability of advocacy activities. As one of the informants points out, *"what I am measured by is how much funding I can bring in. So that is what I am measured by: budget"* (3). At the same time, it is widely acknowledged by many of the informants that fundraising, CSR and advocacy are tightly linked, as CSR and advocacy efforts help bring the donor closer to UNICEF (3).

An informant makes an important claim: CSR and advocacy are important to some companies, but not for others (7). Although UNICEF Norway does not formally have a dedicated focal point for CSR, the Legal Adviser in the Communication department is currently considered the person with most knowledge on the topic (3). The Legal adviser explains that up until now, there has not been much time to work in this area and it has been an 'ad hoc-driven' work. That is, UNICEF Norway usually addresses CSR issues *"when there is a demand from one of our partners"* (4).

The same informant says that, although historically advocacy has not been as important as fundraising in the work with corporate partners, advocacy efforts have grown in the past years and are now a priority alongside fundraising (4). The informant explains that many companies (and the corporate sector in general) are moving away from philanthropy and focusing more on how they can actually make a positive impact on the societies where they operate.

> *"I think that if UNICEF wants to make sure that we are part of that development, we need to invest. I believe we have done that at the global level, but I am not quite sure if we have done it at the national level"* (4)

The top management of the Fundraising and Marketing department in UNICEF Norway also acknowledges the importance of balancing fundraising and CSR and advocacy in the relationship with corporate partners (1). The informant argues, *"the more [we] can work with CSR, the more loyal the company will be"*, adding, *"[but] this is not necessarily relying on CSR"* (1). The informant also points out a dilemma: the Fundraising and Marketing department is set up to do fundraising – and the organization has a dedicated staff that needs to bring a certain income.

However, part of the work with corporate partners, particularly Telenor, is CSR and advocacy, which in turn does not bring immediate income. In this situation, the department needs to balance fundraising activities and advocacy work with the scarce resources they have. The informant concludes, *"this is a rather new situation in UNICEF, so it is a learning process"* (1).

Another informant from UNICEF Norway recognizes that the Norwegian National Committee should strengthen the focus on the CSR and advocacy side of the corporate sector partnerships, and states that this is something that needs to be discussed internally in order to make sure that this component of the partnerships are in place and integrated with fundraising. The informant acknowledges that there are capacity and resources limitations to be overcome (4).

Theme: Relationship between National Committees and PFP

The relationship between UNICEF Private Fundraising & Partnerships division and the National Committees, particularly UNICEF Norway, is a recurrent topic in the interviews. As explained in section 2.1.3, PFP coordinates and provides guidance and support to the National Committees in all private sector fundraising and partnerships activities, including advocacy efforts. As one of the informants from UNICEF Norway explains it, PFP provides National Committees with *"guidance on how partnerships should be developed and what kind of sectors NatComs should engage with"* (2). The same informant says

> *"from this regulatory perspective, we get support. What we would need support for is how to better integrate fundraising and advocacy. (...) We need assistance both in developing the strategy and in actually implementing it."* (2)

In terms of organization, an informant explains that UNICEF Norway engages mainly with two PFP units: Corporate Fundraising unit and Children's Rights and Business unit (1). The former follows what UNICEF Norway does in terms of contracts and pricing, as well as other technicalities concerning prospecting. The latter is the CSR unit of UNICEF and is mostly involved in the partnership with Telenor, and not in the rest of the corporate partnerships of UNICEF Norway. When it comes to fundraising, the informant states that the follow up is good, but concerning CSR, the informant says

> *"I personally think it should be better integrated as a package, because talking about CSR is an area of interest for many companies and UNICEF is very knowledgeable in this area. So I would like to see us doing a lot more in CSR. This can benefit many more companies and it is a good prospecting activity."* (1)

Consonantly, another informant points out that it is definitely a unique sales argument for UNICEF to have such a CSR unit in the organization (3). The informant comes back to the challenge of not having a dedicated person as a focal point for CSR at UNICEF Norway and mentions again that the Legal adviser is currently the one with the mandate to carry out CSR activities in the Norwegian NatCom; but also emphasizes that this is not his or her core competence (3). The Legal adviser says that there are many CSR initiatives going on in PFP, but at the same time acknowledges that it is difficult to closely follow each of them.

According to one of the informants, it is great to have an international support unit such as PFP (7). The informant says, *"even though we do not use it that frequently [when it comes to CSR], it is absolutely a great opportunity to ask them for advice"* (7). Furthermore, the informant tells that the PFP is a source of high-quality information. Another informant provides a similar input and says that direct contacts between PFP and UNICEF Norway did not happen often when that person used to work in the Partnership team – but when it did, it was quite good (5).

One of the informants explains that PFP could strengthen their role to mediate the vision gap between corporate donors, fundraisers and Country Offices and establish a common standard. The informant explains that PFP is very helpful providing assistance when fundraisers are making agreements. Nonetheless, when it comes to bridging corporate partners and the country programmes, it is crucial that PFP strengthens this role if they want to attract more companies to support UNICEF. The informant then says,

> *"In my opinion, the heart of UNICEF stays in the field. That is the major work of UNICEF. (...) The companies might have different priorities in their corporate mission and strategy that are slightly different from UNICEF's. Then, it is the role of PFP to set standards, draw borderlines, facilitate and mediate both parties' priorities to make the most out of the partnership."* (5)

The same informant also stresses UNICEF Norway's mediator role in this process:

> *"It is also the role of UNICEF Norway to mediate. However, it is good to have PFP's support in this area. If we have global rules and regulations in this area, it is easier for us to communicate with our corporate donors what we can do and what we cannot do."* (5)

Theme: Partnership between UNICEF and Telenor

The partnership between UNICEF and Telenor was the central subject of every interview. All of the informants are to some degree familiar with this partnership; however, the degree of detailed information obtained from the interviews varied according to the position held by the informant.

Some of the informants mentioned the beginning of the partnership, when Telenor reached out to UNICEF in 2008 to address child labor issues found in their value chain in Bangladesh (see section 2.3). By then, Telenor had an agreement with Save the Children, but after the scandal, Save the Children decided to terminate the partnership. Telenor received massive, negative media attention and initiated contact with UNICEF Norway in order to address the problem. The partnership developed into Telenor supporting programmes through UNICEF Norway. In 2014, UNICEF and Telenor establish a global partnership, making the processes of collaboration more transparent and effective (3). This is the first global agreement that was initiated and is managed by the Norwegian NatCom (3). The agreement expires in 2018.

One of the informants explains that it is important to understand that this global agreement is very different from any other partnership UNICEF has in Norway (3). It is a three-party alliance signed by Telenor Group, UNICEF Norway and UNICEF on the global level (5). Telenor supports UNICEF through a global grant of NOK 3.6 million every year, which is then applied in UNICEF activities and projects in countries where Telenor has operations or business interests – mainly Southeast Asia (3). In addition, Telenor is providing in-kind technology. In the case of Southeast Asia, since the grant must be applied in specific thematic areas, the funds are classified as ORR (5). However, UNICEF and Telenor also have other types of agreements in place in other geographical areas (3).

Multiple players are involved in the partnership. In Telenor Norway, the Sustainability Group is responsible for managing the partnership. UNICEF Norway, in turn, has a dedicated key account manager as the focal point for Telenor. UNICEF PFP division has two units involved: in terms of fundraising activities, the allocation of funds is co-managed by UNICEF Norway and the Corporate Fundraising unit within PFP. The second PFP unit involved in the partnership is the Children's Rights and Business unit, as the partnership specifically requires CSR engagement. Moreover, UNICEF Country Offices and Telenor business units in various countries are also involved in the partnership.

An informant explains that usually when UNICEF enters into an agreement with a company, the activities and projects that are going to be supported are already decided (3). Although Telenor establishes focus areas, there are no specific activities or projects decided in advance (3). In collaboration with Country Offices, UNICEF seeks projects that both need funding *and* match Telenor's focus areas in given geographical areas. In this context, where different players and different powers are involved, UNICEF Norway has the role of the mediator (5).

One of the informants explains that *"Telenor as an account [is] unique, because you need to devote significant time and effort to finalize the project proposal that meet their corporate strategy and priority"* (5). This is perceived as positive and shows that Telenor is actually concerned about linking its CSR efforts to the core business of the company. That is to say, Telenor would be committed to make an actual, relevant impact – beyond mere philanthropy.

An informant further explains that, as there are many stakeholders playing a role in the partnership, it is important to find a common ground that benefits all parties involved, and says:

> *"In order to create a win-win partnership and a good project, it is better that all the stakeholders – Telenor Group, Telenor's local business units, UNICEF Norway, UNICEF COs and the host government – are involved in the early stage to establish a project that we all can work with (...) It has been a learning process for all of us (...) And at the end, all of us need to remember that our common mission is to support children and make an impact for their lives."* (5)

Besides the financial contribution, the global agreement opened new possibilities of cooperation (5). Nowadays, Telenor also contributes with in-kind donations, where they try to integrate a technology component into the partnership (3). For instance, Telenor provides technology for a birth registration project in Pakistan. The technology component of the partnership has the potential to strengthen UNICEF's interventions in the field (1).

When it comes to the amount of the contribution, one of the informants, a former Telenor employee, calls that amount 'pocket money' for any group of Telenor's size (6). The informant says, *"that is so little that it is 'below the radar'. This is something you can spend without being asked by the stock analysts"* [i.e. as to how the expense contributes to creating value for the shareholders] (6). In addition, the informant mentions, the cost per contact point is very low, indeed:

> *"Nobody seeing an add where Telenor uses the partnership with UNICEF in its marketing, would believe the sum was so small for a global agreement."* (6)

An informant feels that it is possible to rethink the way the grant is applied (5). The informant believes that UNICEF's corporate partners should focus the contribution in bigger projects instead of applying the funds in many smaller projects. This could lead to bigger impact and visibility to the partnership.

> *"My wish was that [companies] did not have many small projects, but rather a big one in place (…) I would like them to use all the fund available in one project (…) so the impact is so visible (…) that the success (…) can be scaled up in other places"*

Overall, UNICEF informants believe that the partnership with Telenor has the potential to be, if not already is, very successful. For one of the informants, altogether the partnership is about fundraising and promoting children's rights (2). Primarily, it brings financial resources to the work for children. The informant also emphasizes the importance of the non-financial contributions (such as technology) for promoting children's rights in countries where it is strongly needed. In addition, the same informant says the partnership has been a platform for UNICEF to interact with a global community of mobile technology because Telenor is active in international organizations such as GSMA.

The informant also acknowledges the challenges of managing a global agreement. *"By making it global, it of course makes it more complicated to administer, but at the same time it also makes it more strategic"* (2). There is more focus on how to develop the partnership strategically, that is, how Telenor can use its technology and market position to enhance the child rights agenda in the markets where they operate. The informant states that, in the big picture, Telenor offers access to new markets and new technology. A global agreement offers the opportunity to scale up local successful projects more easily (2).

In general, the informants believe in a genuine commitment from Telenor's side.

> *"I believe they are truly committed. (…) That is the impression UNICEF had in 2008 when the dialogue started. That is the reason why UNICEF decided to go in a partnership with them. And I think we have seen that throughout the whole partnership so far"* (3)

One of the informants explains that Telenor has extensive guidelines in place and dedicated people working on CSR issues (3). Another informant believes that Telenor's motivation is not only to strengthen their own brand by collaborating with UNICEF, and adds, *"it is an actual commitment to have access to competence on children's rights and an arena for them to be able to improve their own products and services to meet their vision of empowering communities"* (2).

Moreover, one of the informants emphasizes the fact that Telenor does not necessarily communicates all the activities conducted under the partnership with UNICEF: *"it is not something that they commercially communicate. Of course, it is mentioned in reports, etc., but they also do a lot of things that are never communicated"* (3). This shows a commitment beyond marketing strategy.

In terms of improvement of the partnership, many of the informants provided good inputs. An informant says that this is a good and important partnership, but there is a potential expansion (1). Telenor Group at a global level signs the global agreement and the informant sees the potential for UNICEF to strengthen the engagement with the different business units of the company – e.g. Telenor Norway, Telenor Sweden, etc. These engagements could help the implementation of the partnership throughout the whole business of the group.

Furthermore, the same informant believes that there is room for improvement in terms of how UNICEF organizes the work with advocacy – and acknowledges that UNICEF Norway has limited resources within the area of CSR (1). The informant then mentions a visit made by Gérard Bocquenet, Director of PFP, to UNICEF Norway in February 2016. In the occasion, he argued that this is a learning process.

The informant concludes,

> *"We are in a situation now where we should increase the advocacy capacity to work with Telenor in addition to the work conducted by our key account manager."* (1)

In summary, informants perceive the partnership with Telenor as very positive and seem to be aware of the aspects that need to be improved. The top management of the Fundraising and Marketing department in UNICEF Norway believes the partnership can be further developed, and states that CSR and advocacy are key ingredients to do so (1). The key account manager in UNICEF Norway responsible for the partnership with Telenor also sees the same potential (3).

6.1.3 SUMMARY OF INTERVIEW ANALYSIS

There is a lack of a common understanding of what constitutes corporate social responsibility. Each informant had its own understanding, which is directly related to his or her area of work. The voluntariness and stakeholder dimensions of CSR stood out, particularly communication practices such as *reporting*. Most inputs on CSR are related to children's rights, which reflects the composition of the group sampled for interviews.

The informants agree on the importance of stakeholder engagement, referred to as *corporate engagement* when investigated from UNICEF's perspective. All informants consider the corporate sector of great importance to the work of UNICEF. The informants acknowledge the impacts the corporate sector has on children's lives. Beyond being financial contributors, companies represent an arena where UNICEF can promote children's rights. Moreover, corporate partnerships diversify UNICEF's private sector portfolio.

A successful corporate partnership for UNICEF is the one that not only is a regular source of financial contribution, but also allows UNICEF to advocate for children's rights. The engagement should be genuine and the top management of the company should be closely involved, so the partnership can be promoted throughout the business in a top-down process. UNICEF and the corporate partner should share common goals and establish a shared agenda. Long-term commitment is also perceived as essential.

Through corporate partnerships, UNICEF has the opportunity to raise financial contributions to activities and projects and advocate for children's rights. The informants agree that both approaches are fundamental, but the importance given to each activity depends largely on the position held by person in the organization. UNICEF Norway as a National Committee for UNICEF has traditionally focused on fundraising, but there is a general will to invest more in advocacy and CSR (integrated approach). Most of the informants sees the importance of having a CSR focal point in the Norwegian NatCom. This is mainly a question of limited capacity and scarce resources.

UNICEF Private Fundraising & Partnerships division is based in Geneva, Switzerland, and provides guidance and support to the National Committees in all private sector fundraising and partnerships activities, including advocacy efforts. Most of the informants believe that the relationship between PFP and UNICEF Norway is good and professional, but could be tighter. UNICEF Norway should make better use of PFP's Children's Rights and Business unit in order to build capacity in the area of CSR and global advocacy.

UNICEF and Telenor have a good relationship and there is room for improvement. Both parties are able to achieve good results through the partnership. After cooperating locally for many years, UNICEF and Telenor signed a global agreement in 2014. This made the partnership more complex to administer, but also offered new strategic opportunities. Nowadays, the main players involved in the partnership are UNICEF Norway, UNICEF PFP (Corporate Fundraising unit and Children's Rights and Business unit), UNICEF Country Offices, Telenor Group and Telenor's business units. For UNICEF, Telenor represents not only a source of financial contributions, but also an arena to promote children's rights. Moreover, in-kind contributions such as technology are increasingly important for the partnership.

The majority of interviews (six out of nine) were conducted with UNICEF Norway employees. Two interviews were conducted with former Telenor employees, as Telenor's Sustainability Group decided not to participate in the study. In the next section, I complement the lack of empirical data by conducting a document analysis on publicly available documents from Telenor. Publicly available documents and strategies from UNICEF Private Fundraising & Partnerships division are also analyzed, as the division is not represented in the interviews either.

6.2 ANALYSIS OF DOCUMENTS

In this section, an analysis of relevant documents related to the research questions is conducted. The first objective of this section is to provide Telenor's perspective on the topic under investigation in this study, as no empirical data was collected. To that aim, three documents are analyzed: "Telenor Sustainability Report 2014", "Telenor Sustainability Report 2015" and "Telenor Materiality Assessment 2015". The second objective is to analyze PFP's strategies regarding corporate engagement. To this end, the following documents are analyzed: "UNICEF PFP Plan 2014-2017" and PFP's Annual Report from 2015, as well as the guidance tool "Engaging Stakeholders on Children's Rights".

6.2.1 TELENOR

The goal of this section is to understand Telenor's approach to corporate social responsibility (particularly children's rights) and stakeholder engagement. Three documents were analyzed in the light of the topic under study and the essence of each document is outlined below.

In Telenor, CSR is addressed under the umbrella concept 'Sustainability':

> *"Telenor is committed to maximizing the benefits and outreach of digital communication through ethical and responsible business conduct. In doing so, we create long-term shared value that empowers everyone to improve their lives, build societies and secure better futures for all"* (Telenor, 2016f)

Sustainability Report 2014

Telenor starts the document explaining the amendment of the Norwegian Accounting Act adopted in 2013 by the Norwegian Parliament (see section 2.2.2). Moreover, Telenor declares its commitment to the disclosure of its environmental and social performance, focusing on material issues and communicating its progress in line with stakeholder expectations.

Telenor conducts materiality assessments periodically; the most recent ones were conducted in 2013 and 2015. Based on the 2013 assessment, ten focus areas are covered in the Sustainability Report 2014: Human rights; Labor rights; Ethics and anti-corruption; Climate and environment; Sustainable supply chain; Occupational health, safety and security; Enabling services; Privacy and data protection; Economic contribution to society; Digital responsibilities.

Within *Human rights*, Telenor acknowledges that the potential negative effects that their business activities may cause and states that the commitment to respect humans rights is reflected in their Code of Conduct, which in turn reflects international guidelines such as the UNGC. Furthermore, the report declares, *"Telenor believes that engagement with stakeholders is important"* (Telenor, 2015b: 3).

Within *Ethics and anti-corruption*, Telenor reaffirms its commitment to the ten principles of the UNGC. As an active member of the UNGC, Telenor reports annually on progress on business ethics. Moreover, as a multinational company with operations in several markets, Telenor's documents aim to set one single standard which shall be applied in all business activities, *"regardless of where such activities take place"* (Telenor, 2015b: 4).

Within *Enabling services*, Telenor outlines its overall objective of creating shared value by maximizing the impact of their communication services for both society and for their business. Here, we clearly observe Telenor making use of Porter & Kramer's (2006) principle of shared value (see section 4.2). In this section of the report, Telenor mentions for the first time the partnership with UNICEF, highlighting two projects being carried out in Pakistan and Thailand. In 2014, Telenor Pakistan and UNICEF launched a pilot project to improve birth registration rates using cellular technology in the provinces of Punjab and Sindh. Also in 2014, dtac (Telenor's Thai business unit), UNICEF and the Thai Ministry of Health improved the efforts of the "Best start" initiative, which provides free mobile information services to more than 69,000 users. The goal is to promote healthy mothers and children.

In the section *Digital responsibilities*, Telenor states its ambition to deliver Internet for all, with particular focus on the use of Internet by children. In this context, the report explains that children constitute a vulnerable group, as *"children's drive to explore comes with certain risks"* (Telenor, 2015b: 10). A supportive eco-system should aim to address the risks and increase the resilience of younger Internet users, and this eco-system should involve various stakeholders such as parents, schools and teachers, as well as young users themselves. In 2014, several Telenor business units engaged with youth, teachers and parents to address this issue.

Telenor once again mentions dtac in Thailand, which to this end created a broad alliance with governmental bodies, NGOs and UNICEF. At last, the report states that Telenor will continue to engage with organizations that are dedicated to promote children's rights such as UNICEF, and argues that *"real progress is best achieved through alliance-building and mutually reinforcing partnerships"* (Telenor 2015b, 11).

Sustainability Report 2015

First of all, it is important to recognize that the Sustainability Report 2015 presents a substantial improvement when compared to the previous report, in terms of both content and transparency.

In the very first page of the report, "*collaboration with UNICEF in 6 markets promoting children's rights*" is outlined as one of the 'Highlights 2015'. Another highlight is *"mechanisms to prevent access to illegal child sexual abuse material in place for 189 million customers"*. This demonstrates Telenor's commitment to the promotion and promotion of children's rights and the importance they place in the partnership with UNICEF. Moreover, in the introduction of the report, Telenor says they *"strive to ensure that (...) [they] listen to and engage with [their] stakeholders openly and trustingly"*, which shows that stakeholder engagement is an important topic for the company.

In the section *Transparency & Stakeholder Engagement*, Telenor argues, *"good corporate governance involves openness, trustful disclosure and engagement between all internal and external stakeholders"* (Telenor, 2016f: 8). Furthermore, Telenor acknowledges the intrinsic value of engaging with the full range of stakeholders, and explains that such interactions help the company improve their performance and deliver value in consonance with stakeholder expectations.

A subsection named *Dialogue & Engagement initiatives* outlines Telenor's efforts in stakeholder engagement. The report explains that Telenor uses the materiality assessment process to engage with internal and external stakeholders in order to identify economic, environmental and social issues that matter most both to them and to Telenor's business. As to engagement initiatives, the report provides two concrete examples: first, the Investor Relations Sustainability Seminar that took place in London in May 2015, where Telenor updated investors on how sustainability guides and affects its business practices. Second, the Oslo Education Summit that took place in Oslo in July 2015 and was co-hosted by Telenor and a group of eight NGOs. The summit highlighted the ability of technology and Internet access to provide information and education.

Looking forward, Telenor declares that the company is *"exploring other effective media and tools of stakeholder engagement and transparent reporting"* (Telenor, 2016f: 9). It is important to observe that, when addressing stakeholder engagement, Telenor emphasizes the practice of *reporting*. According to Porter & Kramer (2006), CSR reports are the most common corporate response to environmental and social issues. The authors argue that *reporting* has often been neither strategic nor operational but a cosmetic practice.

Within *Human Rights*, Telenor reinforces its commitment to international frameworks such as the UNGC, and affirms that *"[they] have learned [in 2015] that collaboration, discussion of dilemmas, and seeking solutions together with others is critical – be it with [their] colleagues, industry peers or other stakeholders"* (Telenor, 2016f: 12).

The report dedicates a whole section to the topic of *Child Online Safety*, as the risk of children becoming victims of online abuse, bullying, exploitation and fraud remains high. Thus, in 2015, Telenor business units worked to improve online safety for children. Telenor collaborated with UNICEF to provide access to parental controls and good reporting mechanisms. Two of Telenor's business units in Asia developed a Telenor Guidebook on how to talk to children about Internet, intended as a starting point for families to discuss how to include Internet in a safe manner into their children's lives. UNICEF was the publishing partner in Bangladesh and Malaysia, undertaking nationwide distribution efforts.

In the same section, Telenor declares that the company will continue to strengthen their efforts with child online safety in 2016, with special attention to the younger generations of Asia. Telenor explains, *"by engaging with our national and global partners, UNICEF prominent among them, we will continue to put child online safety on the agenda"* (Telenor 2016f: 16). Hence, it is possible to state that UNICEF is a priority partner for Telenor.

The partnership with UNICEF is further addressed in another section of the report, where it is stated that Telenor and UNICEF built on the partnership to leverage the capability and reach of connectivity for children's development and survival. In 2015, Telenor and UNICEF collaborated not only in Asian countries such as Bangladesh, Malaysia and Thailand, but also in Eastern-European ones, namely Hungary and Serbia.

Finally, it is crucial to notice that Telenor included the Sustainable Development Goals in the report, stating, *"our work is an enabler for the achievement of UN Sustainable Development Goals, which Telenor supports"* (Telenor, 2016f: 3). As part of the 'Tell Everyone' campaign, Telenor has spread the word about the SDGs to approximately 87 million customers via SMS and reached minimum 14 million via social media. In addition, the company spread knowledge about the SDGs to nearly 38,000 employees.

Materiality Assessment 2015

Telenor carries out materiality assessments based on the Global Reporting Initiative G4 in order to identify issues that are deemed most important to both internal and external stakeholders. The latest materiality assessment – analyzed in this section – was conducted in 2015 and reflects current stakeholders concerns and Telenor's key sustainability opportunities and risks.

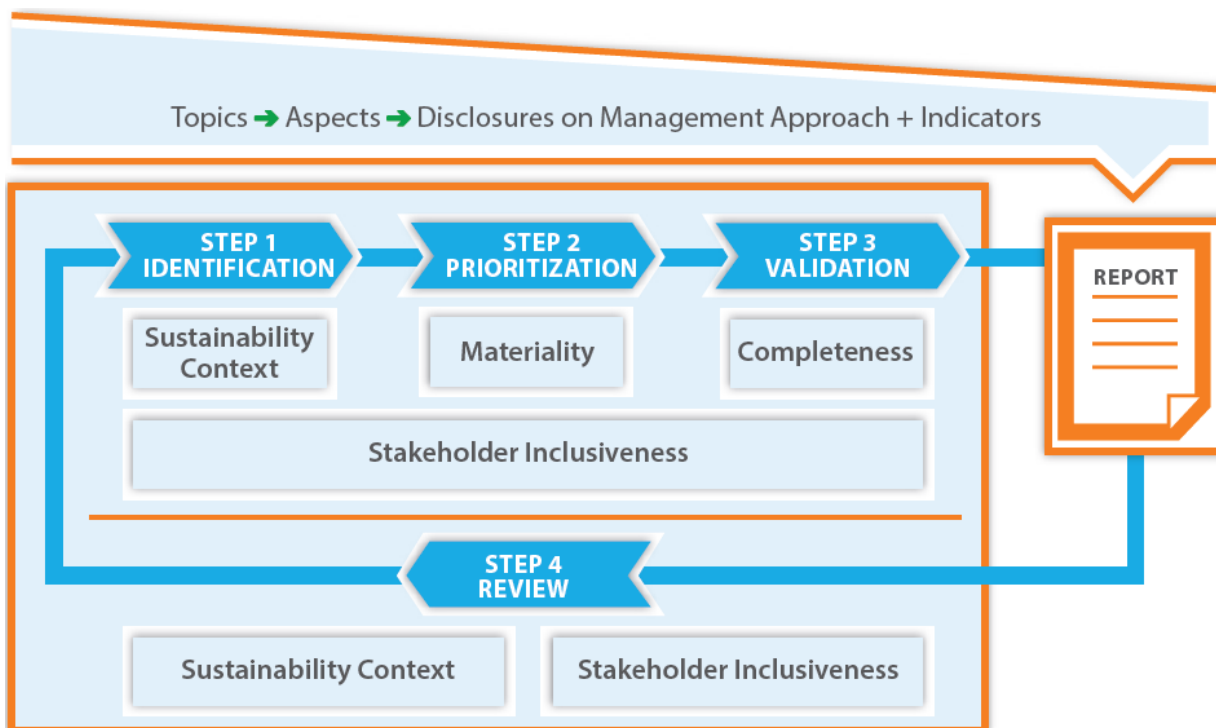The assessment process is illustrated in the figure below:

Topics ➜ Aspects ➜ Disclosures on Management Approach + Indicators

| STEP 1 IDENTIFICATION | STEP 2 PRIORITIZATION | STEP 3 VALIDATION |
| Sustainability Context | Materiality | Completeness |

Stakeholder Inclusiveness

STEP 4 REVIEW

| Sustainability Context | Stakeholder Inclusiveness |

REPORT

Figure 8 Defining material Aspects: process overview (GRI, 2013)

The process consists of three main phases: identification, prioritization and validation. In order to *identify* the most relevant issues related to the company's activities, a peer review, a media review and a literature review are carried out. Furthermore, based on a hypothesis of the relevance of emerging trends, internal stakeholders (experts) are selected and interviewed. This provides further insights on emerging trends and stakeholder expectations, as well as an understanding of the stakeholder engagement that has been conducted since the last materiality assessment.

The document states that in-depth stakeholder engagement was carried out in order to identify external stakeholder concerns. Based on Telenor's existing knowledge of stakeholder expectations through the ongoing stakeholder dialogue, key external stakeholders are selected for in-depth interviews to provide further inputs. For the 2015 materiality assessment, seven representatives of external stakeholders were interviewed (the document does not disclose which stakeholders).

The *prioritization* of stakeholders concerns builds on the identification phase. Hypotheses are developed and preliminary scores are given. In this second phase, Telenor conducts a workshop with the Corporate Responsibility team, where the results of the identification phase are collectively discussed. Each issue is given a score of high/medium/low related to the importance to stakeholders. The same process applies to the importance the issues have to Telenor. The result of the workshop is a materiality matrix:
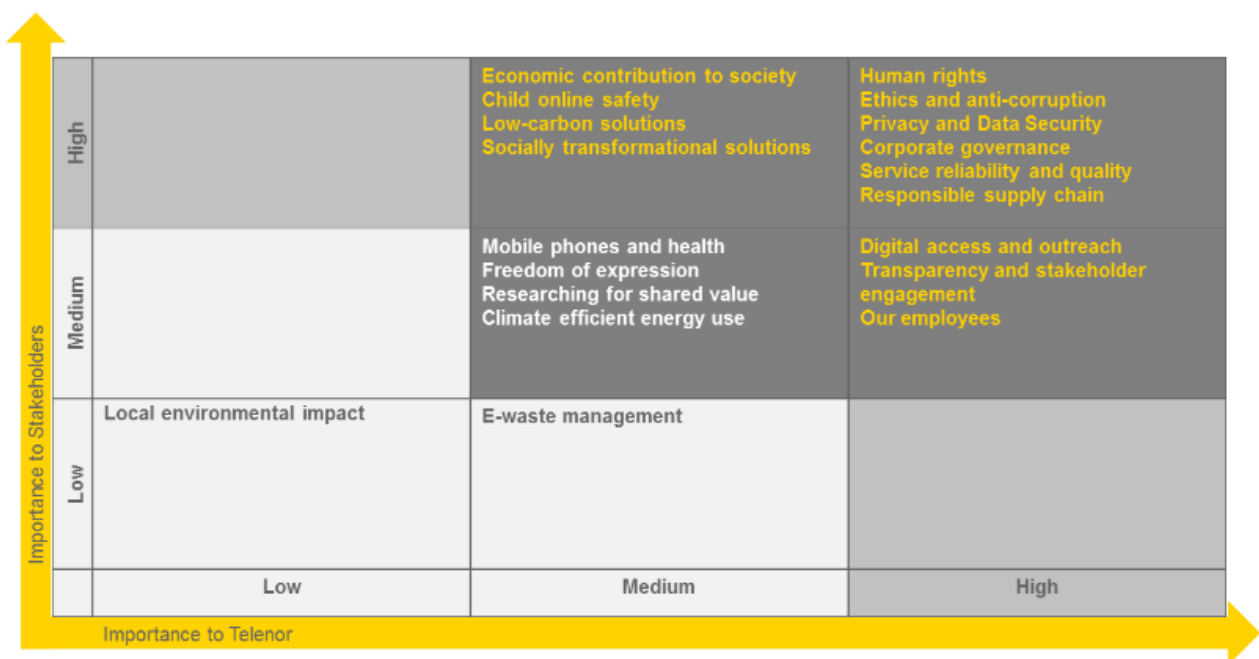

Figure 9 Telenor Materiality Matrix 2015 (Telenor, 2015c)

The materiality matrix is then subject to further discussion by key experts and internal stakeholders. Finally, the suggested matrix is validated by the Head of Sustainability and approved on behalf of Chief Corporate Affairs Office. The document explains that the materiality matrix continues to be subject to further feedback from key external stakeholders over time.

The issue 'transparency and stakeholder engagement' includes *"provision of timely, accessible and accurate disclosure of performance, goals and policies related to sustainability activities, and actively engagement with stakeholders"* (Telenor, 2015c: 4). Three observations are worth making about the issues placed in the matrix. First, 'transparency and stakeholder engagement' is considered of high importance to Telenor, whereas to stakeholders themselves it is regarded as of medium importance. Second, the issue of 'child online safety', while considered of high importance to stakeholders, scores medium importance to Telenor. At last, human rights issues – which by definition include children's rights – are considered of high importance to both Telenor and stakeholders.

6.2.2 UNICEF PRIVATE FUNDRAISING & PARTNERSHIPS

In this section, three documents produced by PFP are analyzed: "UNICEF PFP Plan 2014-2017", PFP 2015 Annual Report and the tool "Engaging Stakeholders on Children's Rights". Together, they provide to the study the perspective of PFP. The goal is to have a better understanding of UNICEF's strategic approach towards corporate engagement.

Private Fundraising & Partnerships Plan 2014-2017

This document lays out the strategies and results to maximize contributions and leverage the influence of the private sector. It is important to remember that for UNICEF the term 'private sector' refers not only to the corporate sector, but also to any other non-governmental source of support and engagement such as the general public, civil society organizations and private foundations. Approximately one-third of UNICEF total revenue is regenerated from private individuals (pledge donors) and the corporate sector through the fundraising activities of the 36 NatComs – and some COs (see section 2.1.1).

The plan points out to the importance of the *quality* of the revenue, a topic that should be a primary consideration across all fundraising activities in UNICEF. The focus is on Regular Resources (RR) in order for UNICEF to apply the funds in the most strategic and flexible manner. However, when corporate donors wish to support specific areas of UNICEF's work, the second best alternative is Other Regular Resources (ORR).

The documents identifies the growing role of the corporate sector in sustainability and the growth of corporate giving as an opportunity to increase the total financial contributions from corporate partnerships. At the same time, the plan encourages *"National Committees and country offices [to] also engage with business to advance child rights in their countries through non-financial partnerships"* (UNICEF, 2014c: 1). The objective is to leverage partnerships for their benefit beyond cash contributions – extending the relationships with corporate partners to advocate to the promotion and advance of child rights in business practices.

The plan has a section dedicated to the integrated approach to corporate engagement, where PFP clearly states, *"for National Committees, who have extensive experience in fundraising from the corporate sector, CSR advocacy will be a new focus"* (UNICEF 2014c: 4). The document explains that UNICEF will pursue and integrated approach to corporate engagement by incorporating resource mobilization and CSR initiatives, as appropriate. PFP declares that, building on the Children's Rights and Business Principles (CRBP), UNICEF should lead efforts to promote and support responsible business behaviors with respect to children's rights.

In the subsection *Enablers*, PFP argues that *"appropriately skilled, knowledgeable and engaged people"* are crucial to achieve the proposed objectives of the plan (UNICEF, 2014c: 5). The document states that there should be a strong focus on human resources to support technical expertise and build capacity in the areas of fundraising, corporate engagement and advocacy.

Private Fundraising & Partnerships 2015 Annual Report

The report provides two mains analyses: analysis of strategies and results, and analysis of organizational effectiveness and efficiency results. The former is then divided into three main outcomes: (1) facts and figures on financial contributions; (2) corporate engagement and; (3) National Committees. Outcome (2) is the most relevant to this analysis, and the highlights are:

In 2015, PFP expanded the engagement with the private sector on child rights advocacy, and conducted global and country-level action plans to promote a holistic approach to working with corporate partners. Corporate social responsibility was mainstreamed in corporate partnerships, as UNICEF's work on children's rights and business agenda shifted from the development of tools to an emphasis on implementation. PFP increased engagement with business to 66 companies, as well as more than 10 industry associations and platforms. A key focus was the development of an industry orientation. As an example, the report mentions the collaboration with GSMA.

PFP stresses the importance of building capacity on the children's rights and business agenda not only with companies, but also with NatComs and COs. In 2015, PFP developed introductory and intermediate training modules on child rights and business. The modules were piloted in Germany and India with the participation of over 30 businesses. Furthermore, PFP provided training and bilateral support to 34 COs and 13 National Committees.

With regards to Outcome (3), relationship between NatComs and UNICEF, the report declares that due to the diversity of NatComs, one of the biggest challenges is *"the ability to collectively engage and represent such a disparate group"* (UNICEF, 2016f: 15). During 2015, knowledge and skill sharing among NatComs was strengthened for instance through peer reviews and staff exchanges. Such activities were carried out to accelerate learning among NatComs and improve the flow of information, leading to a greater cohesion and unity among NatComs and UNICEF.

Engaging Stakeholders on Children's Rights – a tool for companies (First edition)

Launched in September 2014, this guidance document serves as a companion piece to UNICEF's set of tools aimed at supporting private companies in implementation of the CRBP. The primary object is to guide companies on why, with whom and how they should engage stakeholders on issues affecting children. The idea is to gain a better understanding of a business' actual – or potential – impacts on children's rights.

This document is relevant to the analysis as it provides UNICEF's broad understanding of stakeholder engagement, defined as: *"an ongoing process of interaction between a company and its stakeholders that enables the company to understand which issues matter most to stakeholders, and to respond to the perspectives and concerns of potentially affected individuals"* (UNICEF, 2014a: 6). The definition is based on the UN Guiding Principles on Business and Human Rights.

The tool makes an interesting point with regards to target groups. In order to correctly assess human rights opportunities and risks, it is important not only to engage with stakeholders who can influence the business, but also with those who may be *affected* by its activities. This would move the focus from 'risk to business' to 'risk to people'. The document also reinforces the fact that children often constitute a vulnerable group and therefore require specific attention to guarantee respect for their human rights.

In summary, the guidance tool states that engagement on children's rights can help companies to better mitigate and manage risk, safeguard reputation, as well as increase their license to operate.

7. DISCUSSION AND RECOMMENDATIONS

In this chapter, the data analysis is discussed with the objective of answering the two research questions outlined in section 1.2.2. As appropriate, reflections are supported by the theoretical framework. Firstly, the research questions are discussed and concretely answered separately. Secondly, recommendations for improving the partnership between UNICEF and Telenor are given. Lastly, the study is evaluated, with focus on the limitations faced during the research process.

7.1 UNICEF AND CORPORATE ENGAGEMENT

This subsections aims to answer the following research question:

1. *What is the understanding and importance of corporate engagement for UNICEF?*

In order to objectively answer this question, I mainly make use of the empirical data collected through semi-structured interviews with UNICEF Norway employees. Additionally, the documents from UNICEF Private Fundraising & Partnerships division, analyzed in section 6.2.2, provide relevant inputs.

Corporate engagement for UNICEF means working closely with the corporate sector, including transnational corporations, national companies, as well as small- to medium-sized enterprises. In UNICEF's understanding, the corporate sector is included in the 'private sector', which in turn comprises all non-governmental players with whom UNICEF interacts. UNICEF's interactions with the corporate sector aim at building long-term alliances and partnerships on mutually beneficial initiatives. In terms of recent figures, corporate sector contributions to UNICEF accounted for US$ 156 million in 2015 (UNICEF, 2016f).

As made clear previously, during the interviews UNICEF informants gave less emphasis to *how* UNICEF engages with the corporate sector in practical terms and more to the importance of this engagement. There is a consensus among informants that the corporate sector is important to UNICEF's work. The degree of importance is noticed when informants state that the corporate partners are *"very important"*, *"extremely important"* and even *"crucial"*. By analyzing the collected data, diversification of portfolio emerged as an important reason for corporate engagement. As explained by one of the informants, UNICEF cannot rely only on one source of income. Nowadays, individual pledge donors represent the biggest source of revenue from the private sector, accounting for US$ 610 million in 2015 (UNICEF 2016f). In this scenario, though still much lower, corporate sector financial contributions serve as an opportunity to diversify UNICEF's revenue from the private sector.

Many of the informants explain that, traditionally, the corporate sector has been regarded primarily as financial contributors. These financial contributions are often substantial and have normally been the most important contribution from corporate partners to UNICEF. However, the data analysis clearly shows that UNICEF is increasingly focusing on companies as a platform to advocate for the promotion and protection of children's rights. It might not be possible to talk about a *shift* of focus, as fundraising definitely still leads as the most important activity; rather, it is appropriate to talk about a process of *resignification.* The importance of corporate engagement for UNICEF is being expanded beyond fundraising, as advocacy and CSR activities find their way through corporate partnerships.

On the one hand, companies shift from charitable giving towards strategic and meaningful stakeholder engagement linked to their core business. The corporate sector seeks not only philanthropic engagement, but also leadership on sustainability issues. On the other hand, UNICEF observes this trend and recognizes that companies can be important partners in addressing problems confronting the world's children on many levels. This has led to an *integrated corporate engagement* approach, where fundraising and advocacy and CSR activities complement each other. Hence, corporate engagement for UNICEF has been an important opportunity both to maximize financial contributions and to influence core business activities in favor of child rights. The establishment of the Children's Rights and Business unit in Geneva can be perceived both as a result and as an enabler of this process of resignification.

As some of the informants point out, this is a learning process. National Committees for UNICEF are traditionally set up to bring income to the organization. It is important to stress that advocacy (to promote UNICEF's agenda) has always been part of the mandate, too. However, from the analysis of interviews it is safe to state that the priority has been given to fundraising – at least in the Norwegian National Committee. The collected data shows that informants from UNICEF Norway, including the top management, acknowledge the need of enhancing the focus on advocacy and CSR but point out to capacity and resources barriers. In this scenario, the Children's Rights and Business unit represents a valuable asset to help UNICEF Norway integrate CSR and advocacy activities in the work with corporate partners.

In UNICEF's understanding, the corporate sector importance is increasingly changing. Corporate partners are perceived not only as financial donors, but also as important allies in advancing children's rights. In summary, this does not mean *less* focus on fundraising activities, but rather *more* focus and better integration of non-financial contributions in the work UNICEF does.

7.2 UNICEF AND TELENOR

This section aims to answer the following research question:

2. *How does UNICEF engage with Telenor in order to influence its corporate social responsibility (CSR) activities and advocate to advance children's rights?*

Originally, this question referred exclusively to UNICEF Norway and Telenor. However, when investigating the partnership between UNICEF and Telenor, I found out that it was more complex than I initially thought. When UNICEF and Telenor signed a global agreement in 2014, other players started to have a significant influence on the partnership. Thus, the research question now refers to UNICEF in general, and the discussion revolves around the work of UNICEF Norway and the Children's Rights and Business unit in Geneva, representing fundraising activities and CSR activities, respectively.

In brief, UNICEF engages with Telenor on two fronts: fundraising and CSR. Fundraising activities are co-managed by the UNICEF Norway and PFP's Corporate Fundraising unit. Together, they allocate the NOK 3.6 million grant donated by Telenor on an annual basis. UNICEF applies it in activities and projects that match Telenor's focus areas. Telenor is mainly interested in funding activities and projects in Asian markets where they operate or have business interests. In order to find programmes that match Telenor's focus areas, UNICEF Norway and Telenor's Sustainability Group are in *constant dialogue* with each other. UNICEF Norway is responsible for establishing the bridge between Telenor and UNICEF COs in countries where the programmes will take place.

Through this process, UNICEF and Telenor create a shared agenda where both parties are contemplated and benefit from the partnership. UNICEF's key account manager explains that it is important to find activities and projects that can be connected to the core business of Telenor. This is in accordance with what Porter & Kramer (2006) call 'the principle of shared value', when companies shy away from purely philanthropic CSR efforts and attempt to identify points of intersection between their core business and the society. This process of identification of relevant projects shows that Telenor is committed with making an actual, positive impact on societies where they operate – particularly on children – at the same time adding value to their core business.

Some of the informants declare that Telenor's interests go beyond approval of projects identified by Telenor. The company is also interested in participating in the development of activities and projects. On the one hand, this shows the degree of engagement they are willing to establish. On the other hand, it poses a challenge to UNICEF, since UNICEF activities and projects are a result of a collaboration primarily between Country Offices and host governments. More than a challenge, this can also be seen as an opportunity to strengthen the ties between UNICEF and Telenor. Having a corporate partner willing to participate in the development of programmes is a sign of long-term, genuine commitment.

Concerning fundraising, one of the informants – a former Telenor employee – calls the current amount of NOK 3.6 million 'pocket money' for any group of Telenor's size. Having taken a closer look at the figures and number of UNICEF, I can state that, in terms of UNICEF Norway's budget, the amount of the grant is substantial; however, on the global level, it is relatively low. Moreover, in my opinion, the *quality* of the grant could be improved. Much of the funding is classified as ORR, which means it needs to be allocated to specific areas. The PFP Plan 2014-2017 emphasizes the focus on RR, the most flexible type of financial contribution to UNICEF. The *use* of the grant could also be reconsidered. Nowadays, the funds are applied in various projects. I agree with the informants when they say that it should rather be invested in one big project or two. This would most likely make a bigger impact and give more visibility to the partnership. Furthermore, in case of success it would increase the possibilities of scaling it up to other locations.

The CSR component of the partnership is currently carried out by the Children's Rights and Business unit in Geneva. The data collected during the research shows that, on a global level, UNICEF has engaged with Telenor mainly through industry initiatives such as the GSMA. Telenor has for instance participated in global consultations promoted by UNICEF. The company has also reviewed and provided feedback on tools developed by UNICEF. Moreover, UNICEF and Telenor also engage in global advocacy through joint events.

Based on data analysis it is possible to state that UNICEF wishes and could do to more in the area of CSR. It is possible to conclude that it is a matter of prioritization, (lack of) resources and (lack of) capacity on the topic. In order to enhance the CSR aspect of the partnership, UNICEF Norway needs to build capacity in this area and, preferably, have a focal person dedicated to CSR. From the data analysis, it is clear that the first ingredients are there: a strong commitment from Telenor's side and a general will – from all parties – to do more.

PFP's Children's Rights and Business unit has knowledge to share through trainings and workshops, for instance. However, it is the Norwegian National Committee that needs to take the lead and actively kick start a process of capacity building. At the same time, it is important to keep in mind that the Children's Rights and Business unit was established in 2011, only five years ago. It needs to be acknowledged that the process of integrating fundraising activities with CSR and advocacy activities requires a period of adaptation. However, it is clearly feasible, as other National Committees for UNICEF already have in place good practices on corporate social responsibility.

This is not to say that UNICEF Norway is not aware of this situation. On the contrary, this is widely acknowledged among the informants. To some extent, the situation represents a dilemma to UNICEF Norway. On the one hand, key account managers are measured by the budget they bring to the organization. On the other hand, CSR and advocacy activities do not bring income. Therefore, UNICEF, specifically the Private Fundraising & Partnerships unit, needs to work on how to measure successes in non-financial engagements so that it motivates National Committees to actually invest in resources and capacity in the area of CSR and advocacy.

In summary, even though many of the informants consider the partnership between UNICEF and Telenor to be successful, there is definitely room for improvement. UNICEF – both the Norwegian National Committee and the Children's Rights and Business unit – can make significant contributions to the development the partnership with Telenor. By building capacity on CSR and advocacy towards corporate partners, UNICEF Norway would have the opportunity to explore different areas of the partnership, as well as improve the current work done on fundraising. The ultimate goal needs to be the full-integration of fundraising activities with CSR and advocacy components.

Finally, regarding Telenor's views and perceptions about the partnership with UNICEF, we have to rely only on the analysis of documents such as sustainability reports, as Telenor's Sustainability Group decided not to participate in this study. In general, UNICEF informants believe that Telenor is genuinely committed to the partnership and the children's cause. The sustainability reports show a growing importance of children's rights protection and UNICEF for the company, as the 2015 report discloses much more quality content about children in general and about the partnership with UNICEF than the 2014 report. In its Sustainability Report 2015, Telenor explicitly mentions UNICEF as a *prominent* partner among the global partners of the company – which clearly shows that UNICEF is a key partner of Telenor.

7.3 RECOMMENDATIONS

In this section, I give brief recommendations for the improvement of the partnership between UNICEF and Telenor. Some of the recommendations have already been addressed during the discussion in the previous section. However, they are outlined here for systematization purposes.

Fundraising activities. In the short-run, the current focus on fundraising might be beneficial for UNICEF Norway, as there is room for increasing the amount of the grant donated by Telenor. Although it is the biggest corporate partner in UNICEF Norway's portfolio – and the only global agreement initiated and managed by the NatCom – on a global level the contribution is still relatively low. When it comes to the type of funding, UNICEF Norway should seek to obtain as much flexible funds as possible, as PFP Plan 2014-2017 defines RR as the priority.

CSR and advocacy activities. UNICEF Norway, particularly the Fundraising and Marketing department, should set CSR and advocacy as one of its priorities and integrate it in the work with corporate partners. This integration would be in accordance with PFP Plan 2014-2017 guidelines. UNICEF Norway should make use of PFP as an international support unit and build a strong capacity on CSR and advocacy. Ideally, the Norwegian National Committee should have a dedicated person working on CSR and advocacy towards corporate partners.

Promotion of the Children's Rights and Business Principles. This goes under CSR and advocacy efforts. The creation of the CRBP was one of the first initiatives conducted after UNICEF established its Children's Rights and Business unit. The CRBP can be used as a comprehensive tool to introduce CSR in the work with corporate partners (see section 5.3).

Creation of measurable incentives. UNICEF, particularly PFP, should invest on the creation of indicators to measure CSR and advocacy efforts. As opposed to fundraising, these activities cannot be measured by figures and numbers. The creation of indicators to measure results of non-financial engagements would motivate the Norwegian National Committee to better allocate resources and invest in capacity building in the area of CSR.

Promotion of the UN Sustainable Development Goals. The 2030 Agenda for Sustainable Development (which encompasses the SDGs) is currently the broadest global development framework. Its success depends on multi-stakeholder partnerships and UNICEF, as an integral part of the UN system, should engage the corporate sector. Big companies such as Telenor are big voices in the environments they operate. Telenor has declared support to the SDGs and UNICEF should explore possibilities of cooperation in this area.

7.4 STUDY EVALUATION

The research process produced relevant results to the partnership between UNICEF and Telenor, as well as to UNICEF's work on corporate engagement in general. The results provide insights to the research issue based on literature review, interview analysis and document analysis. As clarified in the Introduction chapter, the study was conducted primarily from UNICEF's perspective. The study originally had three research questions; the third one referred to Telenor's perceptions about the partnership with UNICEF. However, due to the refusal of Telenor's Sustainability Group to participate in the study, this research question was removed. In my view, publicly available documents such as sustainability reports are not enough to grasp perceptions, for instance, whether Telenor is *genuinely* committed to UNICEF and children's rights. To that end, I would need to collect empirical data through interviews.

As explained in the Methodology chapter, my hope is that best practices identified in this study can be generalized to other contexts and arrangements. Nonetheless, due to the contextual uniqueness of the partnership, this might not be the case. The study can be generalized at best to other corporate partnership arrangements within the UNICEF system. Other researchers can replicate the document analysis, as the documents analyzed are constant and give the current information available. Concerning the interview analysis, in qualitative research the reliability is more difficult to determine. In my opinion, the data obtained through semi-structured interviews is a good source for understanding the informants' opinions and perceptions of relevant concepts and topics; therefore, I regard the empirical data as valid.

The most obvious limitation of the study is the refusal of Telenor to engage in student researches. More than a limitation, this constitutes a finding in itself. The research would have been more far-reaching had I had the chance to engage closely with the Sustainability Group in Telenor. Time and resource limitations were also part of the research process. Ideally, I should have done a study visit to UNICEF's office in Geneva, as well as to at least one UNICEF Country Office, in order to cover the broader scope of the global agreement between UNICEF and Telenor. The last – but not least important limitation – is the fact that I was at the same time an employee and a researcher in UNICEF Norway during the time of the study. At times, it was challenging to distance myself from my position as an employee and be impartial. This situation was a subject of constant reflection throughout the research process.

8. CONCLUSION

This study attempted to answer the following research questions: (1) 'what is the understanding and importance of corporate engagement for UNICEF?' and; (2) 'how does UNICEF engage with Telenor in order to influence its corporate social responsibility (CSR) activities and advocate to advance children's rights?'. In this section, the main findings identified from analysis and discussion are presented.

8.1 FINDINGS

Telenor, as a transnational group with operations in several markets worldwide, engages simultaneously with various internal and external stakeholders. From Telenor's perspective, UNICEF is regarded as a key external stakeholder – a fact explicitly stated in the company's latest sustainability report. UNICEF and Telenor interact with each other since 2008; however, UNICEF's influence on Telenor's corporate social responsibility activities increased substantially after UNICEF and Telenor signed a global agreement in 2014, becoming a much more strategic partnership.

UNICEF and Telenor are both global players with immense potential to make positive impacts on the lives of children around the world. They share many goals and are in constant dialogue to establish a common ground to work together. The relationship between UNICEF and Telenor is good and offers several opportunities for further development. As Telenor is committed to make a positive impact in the societies where it operates, UNICEF helps the company find the right intersections between Telenor's core business and society. Telenor wins by strategically linking its business to relevant social causes; UNICEF wins not only financially speaking, but also in terms of the promotion of its agenda and; ultimately, children win.

Telenor's engagement with the children's cause appears to be the result of a combination of efforts from UNICEF's side and the *presumably genuine* commitment from Telenor's side. Even though the focus of the interaction between UNICEF and Telenor is primarily fundraising activities and allocation of donated funds, Telenor has increasingly served as arena to the promotion and protection of children's rights. Still, it is widely acknowledged by all parties involved in the partnership that there is plenty of room to advance on the CSR and advocacy area. All parties involved in the partnership are committed to better include advocacy and CSR components in the activities carried out under the agreement.

In summary, the partnership between UNICEF and Telenor serves as a good illustration of the overall topic of the study: *stakeholder engagement in corporate social responsibility*. For a private company, engaging with external stakeholders may shed light on (social) issues that otherwise could have been neglected. Moreover, a strategic engagement may help the company build capacity on specific areas outside – but related to – its core business. For the external stakeholder, engaging with business players offers an arena to spread its message. By collaborating with companies, actors such as UNICEF have the opportunity to interact with a completely new network of stakeholders (employees, suppliers, customers, etc.). There is not a single definition of CSR, as the concept encompasses many aspects and dimensions. The focus should be on finding the right intersection between business and society in a way this interaction creates shared value and makes a positive *impact*. To that end, every stakeholder can make a singular contribution.

8.2 SUMMARY OF RECOMMENDATIONS

Based on the analysis and findings, the study provided recommendations in section 7.3. UNICEF Norway should systematically integrate CSR in the engagement with corporate partners. UNICEF should create indicators to measure non-financial engagements in order to motivate better allocation of resources and investment in capacity building in the area of CSR. UNICEF should use the partnership with Telenor to promote the Sustainable Development Goals.

8.3 FUTURE RESEARCH

The study identified a need to integrate fundraising and CSR in the work UNICEF does with corporate partners, specifically Telenor. *How to* conduct this process requires further research. This study by no means intended to cover all engagements that take place within the partnership between UNICEF and Telenor. Telenor has also started to collaborate with UNICEF in the area of innovation – on how to use big data to social good. This interesting engagement also deserves investigation. When it comes to CSR, UNICEF on the global level has promoted industry-level initiatives. By doing so, UNICEF has the opportunity to simultaneously influence many companies on concrete issues. This type of engagement is very briefly mentioned in this study and should be subject to further research. UNICEF Country Offices collaborate closely with governments on the development of activities and projects. Further investigation on how – and if – the corporate sector plays or can play a role in this process could be interesting. As to CSR as a concept, this study mainly addressed the stakeholder and voluntariness dimensions of it. The legal dimension of CSR, that is, enforcement mechanisms for social and environmental corporate responsibilities, is an important topic that should be further investigated.

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INFORMANTS:

INFORMANT 1
   Fundraising and Marketing Department, UNICEF Norway.
   Interview conducted on March 30, 2016, in Oslo.

INFORMANT 2
   Executive Director, UNICEF Norway.
   Interview conducted on April 01, 2016, in Oslo.

INFORMANT 3
   Key Account Manager, UNICEF Norway.
   Interview conducted on April 08, 2016, in Oslo.

INFORMANT 4
   Legal Adviser, UNICEF Norway.
   Interview conducted on April 18, 2016, in Oslo.

INFORMANT 5
   Former Key Account Manager, UNICEF Norway.
   Interview conducted on May 04, 2016, in Oslo.

INFORMANT 6
   Former Telenor employee (from 1983 to 2011).
   Former Member of the Norwegian Mirror Committee for ISO 26000 on Social Responsibility.
   Interview conducted on May 10, 2016, in Oslo.

INFORMANT 7
   Key Account Manager, UNICEF Norway.
   Interview conducted on May 11, 2016, in Oslo.

INFORMANT 8
   Former Telenor employee (from 1992 to 2014)
   Interview conducted on May 23, 2016, in Oslo.

INFORMANT 9
   Professor at the Department of Private Law, Faculty of Law, University of Oslo.
   Interview conducted on May 24, 2016, in Oslo.

APPENDIX A: Section 3-3c of the Norwegian Accounting Act

Lov om årsregnskap m.v. (regnskapsloven)

§ 3-3 c. *Redegjørelse om samfunnsansvar*

Store foretak skal redegjøre for hva foretaket gjør for å integrere hensynet til menneskerettigheter, arbeidstakerrettigheter og sosiale forhold, det ytre miljø og bekjempelse av korrupsjon i sine forretningsstrategier, i sin daglige drift og i forholdet til sine interessenter. Redegjørelsen skal minst inneholde opplysninger om retningslinjer, prinsipper, prosedyrer og standarder foretaket benytter for å integrere de nevnte hensynene i sine forretningsstrategier, i sin daglige drift og i forholdet til sine interessenter. Foretak som har retningslinjer, prinsipper, prosedyrer og standarder som nevnt skal i tillegg opplyse om hvordan foretaket arbeider for å omsette disse til handling, gi en vurdering av resultatene som er oppnådd som følge av arbeidet med å integrere hensynene som er nevnt i første punktum i sine forretningsstrategier, i sin daglige drift og i forholdet til sine interessenter, og opplyse om forventninger til dette arbeidet framover.

APPENDIX B: Interview guide

INFORMANT 2 – Top management in UNICEF Norway.

INTRODUCTION:

1. Please describe your work at UNICEF Norway.
   - Background, position, main responsibilities, etc.

2. Please give an overview on the functioning of UNICEF Norway.
   - What are the responsibilities of this National Committee?
   - What is the contribution of the Norwegian National Committee to UNICEF global?

Part 1: CSR CONCEPT

3. What is your understanding of corporate social responsibility (CSR)?

Part 2: CORPORATE ENGAGEMENT

4. What is the importance of the corporate sector for UNICEF?
   - How does the corporate sector contribute to UNICEF's mission?

Fundraising and/versus CSR/advocacy.

5. How is UNICEF using corporate partners to promote UNICEF's agenda?
   - How do you see the balance between the financial aspect and the advocacy aspect?

6. How would you define a successful partnership for UNICEF?

Part 3: PFP

7. How is the relationship between the Norwegian NatCom and PFP?
   - What kind of support PFP provides to the NatCom?
   - What kind of support do you want them to provide?

Part 4: PARTNERSHIP WITH TELENOR

In 2014, UNICEF and Telenor signed a global agreement…

8. What is the importance of Telenor for UNICEF?
   - How does Telenor contribute for UNICEF's mission?

9. On the other hand, what is the importance of UNICEF for Telenor?
   - What does UNICEF offer?
   - What makes it worth to be a partner of UNICEF rather than other organizations?

10. Is the partnership with Telenor a successful one?
    - If not: what still needs to be developed in your opinion?

APPENDIX C: Consent form

☐ NTNU

Consent form for ███████████████

Research title:

Stakeholder engagement in corporate social responsibility

A study of UNICEF's engagement with the corporate sector

Researcher: Pedro Melo

I voluntarily agree to participate in this research. I have been given information and discussed the research project with Pedro Melo who is conducting this research as part of a Master's degree in Globalization, Politics and Culture in the department of Industrial Economics and Technology Management at the Norwegian University of Science and Technology (NTNU).

I understand that the evaluation methods which may involve me are:

1. Participation in semi-structured interview(s);

2. Informal conversations about the research topic.

I grant permission for the interview to be tape recorded and transcribed, and to be used only by Pedro Melo for analysis of interview data. I grant permission for the evaluation data generated from the above-mentioned methods to be published in a Master's thesis.

I am free to refuse to participate and I am free to withdraw from the research at any time.

By signing below, I am indicating my consent to participate in this research.

████████████████████

Oslo, ███████ 2016