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**The communicative power of Agenda 2030
– A qualitative text analysis on how the SDGs function as
aspirational CSR talk**

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Abstract

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Conventional research on CSR communication takes on a managerial approach. This approach views CSR action as more important than CSR communication, and therefore risks losing valuable insights in the potential of CSR communication. A new line of communication scholars claim that CSR is essentially aspirational talk, and that speech is also action. This thesis questions this theoretical foundation by providing an empirical examination of how aspirational CSR talk develops over time in annual reports of companies that are successful in CSR work. A model of how speech act-theory can be adapted to text guides the analysis. The qualitative speech act analysis uses the Sustainable Development Goals as examples of aspirational talk. Based on the earlier suggestions of communication scholars, the SDGs are being traced over time as aspirational CSR talk in texts. The findings show that the CSR aspirations should be closely linked to the core business, and that assertive speech acts should be combined with more aspirational speech acts in order for the aspirations to be elaborated and extended. Moreover, aspirational CSR talk should be empirically examined with the hearer's interpretation in mind. This aspect was not included in the suggested theoretical framework. Lastly, studying aspirational CSR talk over time should adopt a more established CCO-perspective than what has been suggested by the theoretical framework. Using a perspective that communication has potential of inducing action implies a false view of CCO, since it ultimately indicates that action still is the end goal, instead of communication itself.

Keywords: aspirational talk, speech act theory, corporate social responsibility, CSR communication, CCO, sustainable development goals

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1. Introduction

1.1. Background and problem

“Is the microphone really on? Did you hear me? Is my English OK? Because I am beginning to wonder. During the last six months I have travelled around Europe for hundreds of hours on trains, electric cars and buses, repeating these life-changing words over and over again. But no one seems to be talking about it. And nothing has changed. In fact, the emissions are still rising. When I have been travelling around to speak in different countries, I am always offered help to write about specific climate policies in specific countries. But that is not really necessary because the basic problem is the same everywhere. And the basic problem is that basically nothing is being done to halt, or even slow climate and ecological breakdown, despite all the beautiful words and promises.”

- Greta Thunberg (2019, April23)

Greta Thunberg, a Swedish adolescent climate activist who every Friday is on strike from school to raise awareness about the climate threat, expresses the urgency of bringing action into the agenda of social responsibility, instead of mere talk. In recent years, the topic of sustainability have reached new heights in the world, and are now considered by both politicians and businesses as the most important aspect any organisation or social actor should direct their decisions after (e. g. Petersson et. al., 2019; Johansson, 2016). An especially important contribution to this development are the Sustainable Development Goals (SDGs), adopted by the UN General Assembly in 2015 (UN, n.d.-a), and the Swedish Agenda 2030-delegation have now recommended all political decisions to be taken in consideration to sustainable development (Petersson, et al., 2019). What Thunberg (2019) however is expressing, is a worry of how leaders *talk* about sustainability and social responsibility, that this talk is just made up of pretty words and no action. An emerging debate among communication scholars is currently handling the same phenomenon, but in a corporate environment: whether CSR talk is influential to CSR action and if this talk has performative

qualities (Christensen, Morsing & Thyssen, 2013; Koep, 2017b).

The conventional view on corporate social responsibility (CSR) presents the concept as the *actions* a company take to be considered a responsible member of society (Christensen et al., 2013). The communication of such CSR action is often grounded in the position of organisational communication working as a strategic management tool (Koep, 2017a). This implies that the role of CSR communication is mere promotion of actions (Prasad & Holzinger, 2013). The scepticism towards organisations communicating their CSR goals or efforts often stems from the inconsistency between what is said and what is done (Christensen et al., 2013). As the expression goes - action speaks louder than words - this is also the truth of many when speaking of CSR communication, often interpreting it as shallow and manipulative (Roberts, 2003). Maintaining consistency between corporate talk and action have for long been considered the recipe to dodge the public's perception of the company acting deceitful (Arvidsson, 2010; Leisinger, 2007). Lack of consistency between CSR talk and CSR action has been considered a reason for companies' loss of legitimacy (Jahdi & Acikdilli, 2009) and as a big issue in need of resolving (Adam & Evans, 2004; Bentele & Nothhaft, 2011; Visser, Matten & Pohl, 2010).

By using a CCO-perspective, Christensen et al. (2013) problematize the conventional view of CSR since it is portraying CSR communication as secondary to the actions and thus loses part of its potential to produce social change. They view language as performative and refers to the argument of Austin and Searle "how speech is action" (Christensen et al., 2013, p. 375), and by that drawing attention to the more than 50-year old speech act-theory (see Searle, 1969). Performativity in language is, according to the researchers, the potential communication has to create reality. Christensen et al. (2013) imply that it is not very fruitful to always judge a company by how well they live up to what is being said. There has been plenty written about how large companies are not taking social responsibility seriously, other than using it loosely in order to "put lipstick on the pig", presenting a trustworthy corporate image or pleasing their stakeholders by stating high visions of a better future without really having a serious commitment to the visions (Banerjee, 2008; Misum, 2017). Another dimension of this problem is that companies often experience strong external pressure to live up to what they have previously communicated about their CSR standpoint, to ensure stakeholders that it is not just talk and no action (Aras & Crowther, 2008; Coombs & Holladay, 2012; Misum, 2017). This makes it deterrent for companies to word their CSR aspirations in worry of getting publicly shamed as hypocritical (Cooren, 2018; Lyon & Maxwell, 2011; Beckmann, Morsing & Reisch, 2006).

No matter good or bad intentions for communicating CSR efforts, viewing the discrepancies between corporate talk and action as hypocrisy needs to be reconsidered, since the discrepancies are inevitable (Christensen et al., 2013). Christensen et al. (2013) are through their article “CSR as aspirational talk” challenging the conventional view of CSR by claiming that some communicative efforts have a performative quality. They draw on notions of the speech act-theory, but uses the contemporary CCO-perspective to inspire to a more modern perception of CSR communication. Whether aspirational CSR talk has performative qualities and can induce CSR action have not yet been thoroughly empirically examined (Koep, 2017a; Misum, 2017). This despite Christensen and his colleagues’ (2013) offer of a theoretical proposal for understanding the concept, where a deeper empirical examination of the possibility that lies in aspirational CSR talk is suggested. This thesis seeks to follow this suggestion and question the theoretical foundation by offering an empirical textual examination of the concept by using speech act-theory through the CCO-perspective.

The annual report is often the only channel where stakeholders can find information on what the company’s CSR vision and actions are (Misum, 2017). Following the increased external pressure of transparency in CSR issues (Beckmann, Morsing & Reisch, 2006), such as the global adoption of the SDGs in 2015 (UN, n.d.-a), regulations have been created to systemize CSR reporting in larger companies in Sweden (Riksdagen, 2016). The agreement on the SDGs was historic, such a broad agenda on sustainable development have never before reached consensus among world leaders (UN, n.d.-a). Their influence as communicative means in CSR reporting must therefore be significant. However, organisations are struggling to find their way in CSR reporting, some are actively reporting their progress in line with the SDGs (e.g. Axfood, 2019) and some are not (e.g. Astra Zeneca, n.d.). Several guidelines of CSR reporting and how to relate to the SDGs have been provided both through global and local initiatives and businesses (Global Reporting Initiative, n.d.-a; Position Green, 2018; UNGC, n.d.-a). Although, financial reports have a tendency to be written in an ambiguous and vague manner when wanting to decrease the emphasis on negative news (Sandell & Svensson, 2014; Wang, Hsiei & Sarkis, 2018), which risks an increased suspicion of CSR talk being merely window-dressing (Misum, 2017). Wang et al. (2018) say that companies that are proud of their CSR performance tend to report this in a straightforward manner, but their article is not examining whether the companies present CSR performance that stems from and live up to previous CSR aspirations.

The SDGs builds on the previous Millennium Development Goals, but they are more exhaustive and have a more direct call to action for all societal stakeholders than its predecessor (UN, n.d.-a). The world is thus prepared to combat sustainability threats better than ever before, and should aim to gain knowledge of the entire potential that lies within the

SDGs, also communicative. Three years after launching, it is now possible to start studying the impact of the SDGs over time, and the repetitive nature of an annual report provides a solid framework for that kind of study. The authoritative context of the annual report (Penttilä, 2019) and the influence of the SDGs as a legitimizing communicative tool are strong indicators that they are used as aspirational talk in annual reports, specifically in the sections that cover the company's CSR efforts.

The problem in focus of this thesis therefore consists of the lack of understanding in what way aspirational CSR talk is used, and what value the SDGs can have as aspirational talk in annual reports. If aspirational talk is interpreted as vague window-dressing when included in annual reports, we need to empirically examine how it is used within companies that are considered successful in taking CSR action. Finding examples of the SDGs as aspirational talk in chosen texts could strengthen our understanding of how they can be understood and conceptualized for the company, and at length if and how they can contribute to social change.

1.2. Aim and research questions

The aim of this thesis is to provide empirical material of an early textual examination of how the Sustainable Development Goals are used in annual reports, and to provide in-depth knowledge on how they could function as aspirational talk. By this aim, the study also intends to broaden the understanding of viewing communication as constitutive of organisation (CCO) and whether a view of language as performative, through speech act-theory, can guide strategic CSR communication. This thesis will thus be guided by the following questions:

- How do the SDGs function as aspirational CSR communication in organisations that are considered successful in CSR work?
- How do specific types of aspirational CSR talk develop over time, and what is the outcome?
- How can the use of the SDGs in annual reports be explained through speech act-theory?

1.3. Relevance and knowledge contribution

Departing from a social constructionist perspective, this thesis acknowledges the definition of strategic communication that was recently suggested by Zerfass, Verčič, Nothhaft and Werder (2018). The authors problematized the existing definitions of strategic communication by claiming their limitations of scope and to “discount the constitutive role of communication” (p. 491). Therefore, their suggestion of a more comprehensive definition is best aligned with the future-oriented perspective of communication of this thesis. The definition has been explicated as follows:

Strategic communication encompasses all communication that is substantial for the survival and sustained success of an entity. Specifically, strategic communication is the purposeful use of communication by an organization or other entity to engage in conversations of strategic significance to its goals. (Zerfass et al., 2018, p. 493).

This definition underpins the necessity of viewing strategic communication as engaging conversations that is of specific purpose to achieving organisational goals. As the background presented above, the practical understanding of how to use strategic communication is very ambiguous to organisations. A departure from this definition will align the contributions of this thesis in understanding strategic communication as engaging.

Research on aspirational CSR communication as a strategy to trigger positive social change have not yet been thoroughly examined on an empirical level. The debate between the two schools of strategic communication (Windahl, Signitzer & Olson, 2010) cannot conclude how CSR communication should be managed. This demands for developed clarifications on how certain concepts are handled within each school. This thesis is contributing to expanding the knowledge on aspirational talk and strategic communication within the CCO-perspective. Explicitly describing the three schools of thought within the CCO-perspective, this thesis also contributes to the theoretical examination of the intersection in between the three, and thus in the work towards a unified understanding of CCO (Schoeneborn, Blaschke, Cooren, McPhee, Seidl & Taylor, 2014).

Being in the top of most organisations’ and politicians’ agenda around the world right now, the inclusion of the Sustainable Development Goals are also raising the relevance of this thesis. The high ambitions of the goals have been known to be difficult for companies to adopt and adapt to (UNDG, 2018), and the lack of instructions on how to communicate the

SDGs (Mulholland, Bernardo & Berger, 2017) raises the psychological entry to a strategic communication practice. Communication research that is specifically designed around the SDGs can develop a broader understanding of what strategic communication can look like in practice. Besides the broadened knowledge contribution to strategic communication scholars, findings can also contribute to companies' understanding of how they can use the SDGs in communication in order to forward their CSR agenda.

Demarcations

This thesis will solely examine texts that are public. Any internal CSR aspirations will not be included. It is only looking into an organisation that is acknowledged for well performed CSR action, which excludes other organisations that could have used the Sustainable Development Goals as aspirational CSR communication and had other findings.

1.4. Disposition

After having provided an introduction to the background and research problem and served the aim, research questions and relevance of the study, this thesis will then provide a review of previous literature. The topics discussed here are the emergence of Corporate Social Responsibility and how communication of it is presented in research. It will also touch upon how the standards of financial and CSR reporting have emerged before describing how the Sustainable Development Goals came to its surface. After the literature review, the theoretical framework will be presented. This section presents the ideas from three studies and uses their arguments as building blocks for a theoretical model suited for this thesis. Next follows the methodology section, where practical outlines of research design, data collection and method of analysis is presented on a basis of the underlying epistemological perspective. With the theoretical model and the methodology in mind, the following chapter is thereafter presenting and analysing the empirical material. The findings are further discussed in the next chapter. The last chapter summarizes the findings and presents the thesis's final conclusions. This chapter also contains reflections on the contributions of the thesis, along with suggestions for future research. The detailed empirical material will be found in the appendix.

2. Literature review

This chapter will start by defining the key concept of corporate social responsibility (CSR) before delving deeper into what is known in the fields of CSR communication. This will provide background knowledge of how the conventional CSR research differs from the emerging new school. It will then discuss the tradition of financial reporting and how the standards of CSR reporting have developed, to gain understanding of how the environment and tradition of CSR reporting is affecting companies' CSR communication. Furthermore, it will also cover a description of the emergence of the Sustainable Development Goals and Agenda 2030 as global guidelines to corporate social responsibility, in order to understand the external pressures on companies' CSR communication and to understand the actual object of study.

2.1. The emergence of Corporate Social Responsibility

Questions of what corporate social responsibility is or should be have been debated for many years, and we are still no closer to finding a common understanding of how the term could be defined (Christensen et al., 2013; Guthey & Morsing, 2013; McWilliams, Siegel & Wright, 2006; Misum, 2017). Historically, CSR can be traced back to being a result of the industrialization, when the notion of large-scale companies and their impact on society started to form and get noticed (May, Cheney & Roper, 2007). During the Progressive Era (early 1900s), these large enterprises were criticized for having a dangerous and pressuring work environment which was risking their workers' safety and family life, and pressure rose to take responsibility of their employees, also equally seen as citizens (May et al., 2007). Programs to provide for the employees' education and well-being were implemented by the enterprises (May et al., 2007), most likely seeking to gain legitimacy (Marchand, 1998). This development lead to companies using the image of them being important social actors both in internal and external communication campaigns (May et al., 2007).

Terris (2005) further explains the emergence of CSR as a result after World War II, where a need for free enterprising and simultaneous care for the society were expressed. A

now classic piece by the economist Howard Bowen, originally published in 1953, argued that the post-war welfare in America placed higher expectations on corporations to contribute to society by working for better living standards, economic progress and freedom for individuals (Bowen, 2013). However, a widely cited article in the New York Times in 1970 by Milton Friedman, another economist, helped sparking the debate on whether businesses should aim to be socially responsible or to increase profit (May et al., 2007). Friedman (1970) claimed that the very essence of business is capitalistic, whilst the very essence of creating a better world is socialistic, and that the two would thus never successfully combine. Friedman (1970) was of the opinion that management should strive “to make as much money as possible” (p. 32) while still confound to law and ethics, and that by doing so, society would benefit from the increased shareholder value. Archie Carroll (1979) attempted to widen the concept by including legal, ethical and discretionary responsibilities that society is expecting of corporations. The discourse on CSR thus took a step beyond the provocative, economic view that Friedman suggested (May et al., 2007).

Carroll (1999) continued, along with other scholars (e.g. Dahlsrud, 2008), to define CSR by creating a number of variations to describe its meaning. The variations intended to keep CSR as an open-ended concept that could be applicable in many contexts. Okoye (2009) continued with the argument that a universal definition cannot be reached, since CSR is an essentially contested concept (ECC). He meant that the ECC-theory is relevant in the case of CSR, being one of those concepts that will always be disputed about their proper use (Okoye, 2009). However, the researcher stresses that this does not mean that the debate of finding a common ground is not necessary - on the contrary, CSR as a concept needs to be discussed, debated, defined and redefined. Clearly, it has been frequently discussed and described using several coinciding concepts, such as corporate citizenship, corporate sustainability and sustainability management (Beckmann, Morsing & Reisch, 2006)

Critics on the concept of CSR speak of it as a tool for corporations to gain more power and influence, and not actually aiming to produce positive social change (Banerjee, 2008). Peter Frankental (2001) directed his critique towards CSR by claiming it is to remain an invention of PR (that is, not truly dedicating) until the following is complied to: “It can only have real substance if it embraces all the stakeholders of a company, if it is reinforced by changes in company law relating to governance, if it is rewarded by financial markets, if its definition relates to the goals of social and ecological sustainability, if its implementation is benchmarked and audited, if it is open to public scrutiny, if the compliance mechanisms are in place, and if it is embedded across the organization horizontally and vertically” (p. 18).

Implicitly, the author emits that this will never really be possible. However, having in mind that Frankental expressed his worries 18 years ago, a lot of his wishes might have been fulfilled at this time. Aras and Crowther (2008) argued that companies were using CSR in a rhetorical way because they had recognised the short-term financial benefits of it. The authors expressed a cynical attitude towards the limited discourse on CSR, and referred to the investors being lured into business agreements that used ethically sustainable rhetoric to cover up unprofitable businesses. Their conclusion was that this must be solved through *more* information and transparency from the companies, which in itself is a call for more CSR communication, something that seems contradictory to their initial critique on organisations speaking of their CSR efforts.

Some traditional scholars use an instrumental view of CSR as a strategic tool, aiming to increase both the socio-normative legitimacy and the economic value of a good reputation (Bruhn & Zimmerman, 2016; Garriga & Mele, 2004). Friedman's (1970) argument is still central here, acknowledging corporations main concern being their finances. These scholars argue that, if correctly implemented, CSR has the ability to strengthen the organisation's performative quality, but it requires a streamlined integration with the core business case (Bruhn & Zimmerman, 2016). This portrays responsibility efforts as an isolated, external phenomenon that is brought into the everyday mix of tasks whenever an extra boost is needed, which appears contradictory to the very nature of acting responsible. However, financially healthy businesses are still in everyone's interest, so CSR work that is not aligned with the core business will not come a long way (Leisinger, 2007). Morsing and Beckmann (2006) are, despite the vigorous debate on the definition and function of CSR, convinced that most companies accept the existence and relevance of CSR, even if the intentions to practice might differ. Also in recent years, engaging in CSR practice is not only accepted but almost demanded by certain stakeholders (Michelon & Rodrigue, 2015).

Embracing a larger picture of CSR, the concept of sustainable development is often used as interchanging. In 1987 the Brundtland Commission, who was put together by the UN General Assembly in 1983, released the report *Our Common Future*, which have played a large role in the emerging of sustainable development (Rimmel, 2018). They provided one of the most cited definitions of sustainable development: "make development sustainable to ensure that it meets the needs of the present without compromising the ability of future generations to meet their own needs" (Brundtland, 1987, p. 16). This thesis adopts their definition as the purpose of engaging in CSR communication and action, but is not further intending to choose support of an already existing definition of CSR. It is not the intention of

the thesis to define CSR, and since the terrain of the debate is so difficult to navigate in, choosing a definition of CSR serves no purpose.

2.2. Communicating Corporate Social Responsibility

The art of communicating CSR efforts is the next to be dissected. Here is where the real debate starts, being the act that puts CSR in the limelight for stakeholders to scrutinize. As discussed above, most theories on CSR have traditionally been drawn from an instrumental perspective that portrays CSR as a management tool (Koep, 2017a). A large part of CSR communication has thus been studied based on the view of communication as transmission (Schoeneborn & Trittin, 2013). Viewing CSR as strategy for management risks portraying *communication* of CSR efforts as promotion of the strategies, and therefore jeopardize being categorized as greenwashing (Prasad & Holzinger, 2013). Bruhn and Zimmerman (2016) stress the importance of CSR communication being presented in alignment with the organisation's CSR actions. The authors view CSR as a result of consumers becoming more aware of the impact large enterprises have on ecological, social and economic sustainability, and that they thus place higher expectations on the companies' fulfilment of this responsibility. CSR messages should therefore not stand in contradiction to each other or to the CSR efforts (Bruhn & Zimmerman, 2016). This view of CSR communication thus distinguishes between talk and action, placing action as the top priority and talk as secondary (Grant, Keenoy & Oswick, 1998). These scholars clearly go by the saying "action speaks louder than words". Prasad and Holzinger (2013) discussed communication of CSR efforts as CSR marketing, which could be deceiving to the public if the marketing managed to present a false image of a company as "good". The authors encouraged critical analysis of companies that marketed their CSR efforts, and stated that this critical perspective would help distinguish "fake" CSR from "good". Although, the effect could be counteractive, and companies instead tend to keep their CSR aspirations to themselves to minimize the risk of being accused of being hypocritical (Cooren, 2018; Lyon & Maxwell, 2011; Beckmann, Morsing & Reisch, 2006). Morsing, Schultz and Nielsen (2008) identify this contradiction as the "catch 22" of CSR communication, meaning that companies are both cheered on to communicate their CSR efforts and being warned about revealing too much about their engagement.

However, the last years, communication scholars have started to argue for a more nuanced perspective, since a mechanical perspective can be found to limit our understanding of CSR communication (Cassinger, 2018; Christensen et al., 2013; Koep, 2017a;

Schoeneborn & Trittin, 2013). Christensen et al., (2013) argue along with Okoye (2009) that the open-ended nature of CSR is a forehand that both scholars and practitioners should take advantage of in terms of communication. Following the perspective of communication as constitutive of organisation (CCO), actions without communication loses large parts of its potential impact to positive change (Penttilä, 2019). The CCO-perspective treats communication as a building block in the organising process, actively producing and reproducing the social order (Christensen & Cheney, 2011; Craig, 1999; Koep, 2017a). CCO has grown as a tradition through the interdisciplinary field of organisation studies (Putnam & Nicotera, 2009), stemming from the philosophy of Karl Weick's idea of sense making in organising (Weick, 1979) by viewing communication as the *creator* of organisation and not the result of it (Putnam & Nicotera, 2009). Apart from Penttilä, several scholars within strategic communication have started to examine this newer perspective of aspirational talk being constitutive, that was initiated by Christensen et al. (2013) (Cassinger, 2018; Koep 2017a-b).

The CCO-perspective is developed in three directions, or schools; the Montreal school, the Four Flows theory and Social Systems theory (Schoeneborn et al., 2014). Since CCO has received criticism for making ontological claims of unreasonable size (Bisel, 2010), Schoeneborn et al. (2014) states the importance of clearly identifying which school of thought one is referring to. As further described in this section, it is however not always possible to perfectly align a study with one the three proposed schools, as they are not fully exhaustive. Common grounds that the three schools share is how they consider communication as the leading manifest of social reality (Craig, 1999), the rejection of the transmission model of communication and how organisations emerges through communicative networks (Schoeneborn et al., 2014). However, the three differ both epistemologically and methodologically. *The Montreal School* is grounded in a relational epistemology, and is guided by an engaging investigation style, "getting in contact with these objects, which act on us as much as we act on them" (Schoeneborn et al., 2014, p. 288). The school typically examines linguistic forms such as speech and texts as constitutive of organising (Schoeneborn et al., 2014) and has shown that writing practices are especially important in the process of organisational change (Anderson, 2004). An organisation that aspires to improve its social responsibility practice and contribute to societal change could thus, according to Anderson's (2004) findings, benefit from writing down aspirations and the following work towards action.

The Four Flows theory was created by McPhee and Zaig (2000), in the article where

‘communicative constitution of organization’ was first coined as a term (Schoeneborn & Vásquez, 2017). It is grounded in Giddens’s structuration theory (Schoeneborn et al., 2014; Schoeneborn & Vásquez, 2017). McPhee and Zaugg (2000) suggested that the four communicative processes of *membership negotiation* (establishment of who is considered a member of the organisation and thus which organisational boundaries exists by referring to “we”), *self-structuring* (people referring to themselves as members of the organisation), *activity coordination* (establishment of roles and tasks of the members) and *institutional positioning* (establishment of the organisation’s external relationships, such as public relations, investor relations etc.) are the flows in which communication is constituting organisation.

The Social Systems theory, originating from Niklas Luhmann, has the epistemological approach of radical constructivism and is part of his larger philosophy of societies being constructing by social systems (Schoeneborn & Vásquez, 2017). Drawing on the notion of autopoiesis, Luhmann argued that communication constituted social systems in a circular way, reproducing and maintaining itself. The social systems, in their turn, constitutes organisations. Decisions are the key communicative event that constitute social systems, and they exist in limited periods of time before disappearing again. (Schoeneborn & Vásquez, 2017). The importance therefore lies in the circular nature of the social systems, maintaining a continuing communicative practice (Schoeneborn et al., 2014).

Schoeneborn and Vásquez (2017) stresses that these three schools are not exhaustive to explaining CCO. Both meta-theoretical contributions and other lines of thought have been developed in theorizing the CCO-perspective, and the authors explicitly mention the work by Christensen et al. (2013) as a separate school of CCO, focusing on the performative quality of communication (Schoeneborn & Vásquez, 2017).

2.3. Financial and sustainability reporting

Along with Årsredovisningslagen (1995:1554), all companies in Sweden are demanded to provide an annual report yearly, where a thorough description of what the company’s assets have been used for and how the financial state of the organisation is. The financial reports are considered as a “mixed genre of business communication” (p. 5) and consists of two types of communication: the language of accounting and the natural language of the organisation (Sandell & Svensson, 2014). The language of accounting is that of measures and numbers, and it is explained, justified and nuanced by textualisations of natural language (Sandell &

Svensson, 2014). Drawing on the notion of language as performative, Sandell and Svensson (2014) states that the financial report is not to be seen as an “objective presentation of company performance, but rather a key element of actually *doing* business” (p. 6). In fact, accounting is a practice that contains high levels of politics when using the financial reports to shape organisational processes and visibility, which serves as support to all kinds of future decision-making (Power, 2003). This argument aligns with the one of Christensen et al. (2013), who speaks of the communicative practices as constituting of organisations, and are what leads down to which decisions are taken. Viewing natural language in financial reports as constituting communication does therefore have a direct impact on the decisions taken in an organisation, and at length shapes the company’s processes and development.

Incorporating social responsibility in financial reporting is not a new phenomenon, but goes back to the original piece of Howard Bowen (see Bowen, 2013) that was discussed in the previous section. The difficulty in including sustainability communication in financial reports is however the varied opinions from stakeholders of what counts as a ‘good result’ (Sabelfeld, 2018). Different stakeholders might have different interests and opinions on what the company should focus on, so the corporate management have to find a balance to satisfy all stakeholders. A varied range of communication channels can help present the most interesting results for each stakeholder. Årsredovisningslagen (1995:1554) in Sweden regulates that companies of a certain size and turnover need to submit a sustainability report along with the annual report or as a separate report. The upside of integrating the reports are that sustainability is seen as naturally included in the core business, while it at the same time leads to an increased amount of textualisation that makes it harder to compare and trace development. A separate sustainability report is often used when the company is following the Global Reporting Initiative (GR), and it increases the possibility of comparing results over time. However, the separate sustainability reports are often overly vast and disconnected from the financial accounts of the company, and are therefore not as relevant to investors. (Sabelfeld, 2018). Despite the chosen channel of communicating sustainability performance, it is the recurring nature of an organisational text that has a crucial implication to whether the text will gain authorization (Spee & Jarzabkowski, 2011). An organisational text that is being updated and developed becomes more salient over time and by that gains trustworthiness (Penttilä, 2019).

Global guidelines for sustainability reporting

Along with the growth of corporate social responsibility and sustainability, several global

guidelines have emerged. Some of the most known ones come from the UN and is called the Global Compact. It is the world's largest corporate sustainability initiative, and it aims to be "a call to companies to align strategies and operations with universal principles on human rights, labour, environment and anti-corruption, and take actions that advance societal goals."(UNGC, n.d.-a). The Global Compact is based upon ten principles that cover the areas of human rights, labour, environment and anti-corruption (UNGC, n.d.-b). To achieve their mission, they support companies worldwide to align their businesses with the ten principles and to take strategic action to contribute to other societal goals, such as the Sustainable Development Goals (SDGs) (UNGC, n.d.-b). To engage in the initiative, companies need to make a financial contribution based on the annual revenue (UNGC, n.d.-c).

In opposite of the Global Compact, the Global Reporting Initiative is an independent organisation that helps organisations and companies with guidelines on how to do sustainability reporting. They provide global standards of sustainability reporting that has, since its creation in 1997, become the worlds' most renowned and used standards. (GRI, n.d.-a).

2.4. The Sustainable Development Goals

The Sustainable Development Goals (see Figure 1) grew from its predecessor the Millennium Development Goals (MDGs), which were declared during a conference at the United Nations headquarters in New York in 2000. The MDGs consisted of eight goals, which were focused on reducing extreme poverty in developing countries by the year of 2015. (UN, n.d.-b). The Rio+20 Conference in Brazil in 2012 was a UN conference for sustainable development that decided to build sustainable development goals as a progression of the Millennium Development Goals (UNSD, n.d.). The SDGs do not only focus on developing countries, but instead take all countries into account. The SDGs also hold a broader scope than the MDGs, expanding from eight to 17 goals. The inclusion of practical sub-objectives to each SDG gives a more direct call to action to all governments and organisations worldwide. By that, the 2015 UN Summit became historic in uniting world leaders on a common sustainable development agenda that is exhaustive. Agenda 2030 is the name of the strategy that have as end goal to achieve the SDGs in the year of 2030. (UN, n.d.-a).



Figure 1. UN Sustainable Development Goals (UN, n.d.-c)

The GRI have together with the UN Global Compact, formed an action-platform called Business Reporting on the SDGs, to take vigorous action towards a sustainable business community. This platform aims to complement the two organisations and actively contribute to achieving the sustainable development goals. (GRI, n.d.-b).

2.5. Synthesis

This chapter has presented background information of the concepts relevant for this thesis. By reviewing the previous research, an understanding of the problem in focus have been broaden. It is clear that CSR have a long history, but that it not until the recent couple of decades have become a subject of sustainable development and the responsibility all governments, organisations and businesses have towards contributing to the cause. Along with the growing understanding of complexities in strategic communication, the research field of CSR communication have experienced an emerging set of researchers that are challenging the conventional view. In societal debates of high interest, such as sustainable development, some communication researchers argue that talk is of higher value than previously understood, and that it is even necessary to produce social change. The concept of “CSR talk” is in this thesis

referring to all kinds of communication surrounding CSR topics. In the methodology section, a closer description of which CSR talk is analysed will be provided. CSR action is thus, in relation to CSR talk, the action that is taken in relation to solving identified CSR issues, that is not only an utterance, but conceptualised as for example communication campaigns, entered agreements or affiliations, or numerical improvements towards goals such as reduced emissions. Since the UN are in their global guidelines to corporations and others (both Agenda 2030 and Global Compact), referring to the concept *sustainable development*, the terms CSR, sustainability and sustainable development are used interchangeably in the thesis. They are referring to all efforts an organisation takes to improve ecological, social or economic sustainability.

Ultimately, as shown in this chapter, CSR is a concept that is difficult to define. Since the managerial and critical perspectives contain a passive role for CSR communication, the CCO-perspective allows for a view on CSR communication to have an active role towards social change. It will support the growing tradition of strategic communication scholars that through CCO want to raise the status of communication and claim that social change is dependent on it.

3. Theory

The focus of this paper is to develop the understanding of the SDGs as aspirational CSR talk. Based on the theoretical suggestion of Christensen et al. (2013), that aspirational CSR talk under certain circumstances can induce CSR action, this chapter will describe in detail how their argument will guide this thesis. Grounded in the perspective that language has performative qualities, the CCO-perspective and speech-act theory will serve as theoretical framework on a general level, before a description of how CSR as aspirational talk is used as a more specific theoretical lens.

3.1. Communication as constitutive of organising (CCO)

Adopting a CCO-perspective in CSR communication allows us to manage CSR issues as moving targets that can adapt and organise according to stakeholder input and discussion (Cooren, 2018). This perspective is necessary when not wanting to view CSR efforts as “finished products”, but as a constant dialogue that also considers future aspirations (Christensen & Cheney, 2011). This thesis aims to broaden the understanding of aspirational communication as an important factor for positive change, and could therefore lose valuable insights if the communicated CSR efforts are considered as impossible to further develop. An emerging number of CSR communication scholars adopt the CCO-perspective in their research to expand their understanding of how communication can help constitute socially responsible companies (Schoeneborn & Trittin, 2013). This perspective will be valuable to the study when looking at linguistic elements in corporate communication and attempting to understand its impact on reality. A holistic stance will open up for interpretations of what at first glance might look like simple reporting sentences, but which could contain a deeper meaning to future constitutions.

Intending to examine the idea of CSR as aspirational talk, this thesis will follow the CCO-perspective of Christensen et al. (2013), not choosing one of the main schools of CCO but instead consider the separation of performative talk (Schoeneborn & Vásquez, 2017) as a line of its own. It is important to use the same perspective to fully understand their

theoretical argument of CSR as aspirational talk, when the intention is to apply their theory in this empirical study. CCO will thus take the role of a meta-perspective that will guide the thesis by an understanding that communication has a constituting power. The CCO-perspective can be used in many ways in research, but the common enactor is its challenging stance towards the conventional view on how CSR communication have been studied.

3.2. Speech act-theory

The CCO-perspective in communication research portrays corporate communication as constituting of organisational performance. Philosophers have long through time discussed how words have the capacity to shape our thoughts and ideas and thus what actions we let guide our lives (Cassirer, 1953; Christensen et al., 2013). John L. Austin (1975) early presented the theory of speech acts where he argued for language having a performative quality. He was of the opinion that certain types of talk were not only descriptive, but could also be considered as action, and that they therefore played an important role in organising. John Searle played a significant role in developing and conceptualising Austin's philosophical idea, initially through his piece "Speech acts. An essay in the philosophy of language" (1969), thus this section will be concentrated on his understanding of the speech act-theory.

Searle focused a lot of his research to try and prove that language is essentially derived from the speaker's intention (Randolph, 2017), that is, language in the form of speaking creates meaning when the hearer recognises the speaker's intention and acts accordingly (Searle, 1969). This implied intent, or implicit meaning, of an utterance gives it the attribute of being an *illocutionary act* (Searle, 1969), as opposed to a *locutionary act* which is simply the act of uttering something, and a *perlocutionary act* which is what the speaker accomplishes with her illocutionary act (Austin, 1975). Searle suggested five types of performances that illocutionary acts can embody; "We tell people how things are (Assertives), we try to get them to do things (Directives), we commit ourselves to doing things (Commissives), we express our feelings and attitudes (Expressives), and we bring about changes in the world through our utterances (Declarations)" (Randolph, 2017, p. 103). An utterance can thus be considered a perlocutionary act when "the speech act has performed its intended function", i. e. the hearer have understood the, for example, "directive" and acted upon it (Randolph, 2017, p. 103).

Declarations act a bit differently than the other performances, since it produces change just by the very utterance itself (Randolph, 2017). Hence, Searle suggested four different

conditions that would have to be fulfilled in order for a declaration to become a successful illocution: “(1) An extra-linguistic institution, (2) A special position by the speaker, and sometimes the hearer, within the institution, (3) A special convention that certain literal sentences of natural languages count as the performances of certain declarations within the institution and (4) The intention by the speaker in the utterance of those sentences that his utterance has a declarations status, that it creates a fact corresponding to the propositional content” (Randolph, 2017, p. 104). These conditions will further on be paired with what Christensen et al. (2013) are stating as necessary circumstances for aspirational talk to have performative qualities, in an attempt to create a detailed theoretical framework that can help bring an answer to the research questions at hand.

Now, Searle is explicitly separating *promises* from the other types of illocutionary acts, since it does not meet the requirement of having an “extra-linguistic institution”, but still has performative qualities in creating reality by its very utterance (Searle, 1969). The author explains that a promise is a form of declaration, and it is uttered simply for the sake of the hearer, and not the speaker herself. However, since CSR aspirations are often considered as promises (Koep, 2017a), it is necessary that they are included as an object of study despite already having included declarations. Applying the concept of *auto-communication* helps us to expand the use of promises as an illocutionary act. Christensen et al. (2013) understands auto-communication as “communication through which organizations talk to themselves while pretending to talk to somebody else” (p. 380) (referring to the work by Broms & Gahmberg, 1983, and Lotman, 1977), and argues that it is essential in inducing action. Based on the above, this thesis relates to aspirational CSR talk as Searle’s (1969) categorisations of an illocutionary act that is also suiting to the definition of aspirational talk. The next section will describe the notion of aspirational CSR talk.

3.3. CSR as aspirational talk

Drawing on the argument of Christensen and colleagues (2013), this thesis uses the theoretical lens of CSR communication as aspirational talk. The authors define the concept as communication “which announces ideals and intentions rather than reflect actual behaviour” (p. 373). Since the authors announced its potential of more than just leading to decoupling and hypocrisy, but rather of producing positive change, other scholars have attempted to examine the solidity of this claim. For example, Cassinger (2018) used the concept in a place branding context in order to switch the instrumental view on place brand communication to a

constitutive perspective. She describes aspirational talk as being “characterized by a gap between future-oriented visionary talk and concrete action” (Cassinger, 2018, p. 79). This gap is also the core of the critics attention, some of them viewing unfulfilled CSR aspirations as hypocrisy and greenwashing (Prasad & Holzinger, 2013) when interpreting CSR aspirations as promises (Koep, 2017a). Cassinger (2018) is stating that aspirational talk brings value in place brand communication due to its potential of creating a movement and unfolding a new brand image through the process of performative talk.

Christensen et al. (2013) argue that aspirational talk have performative potential in CSR issues when used under the right circumstances. Just as Searle (1969) suggested a handful of conditions in which speech acts could be illocutionary, the circumstances are claimed by the authors to provide a framework in which CSR talk can produce CSR action. Before describing the circumstances, a presentation of the underlying perspective is needed: organised hypocrisy. Nils Brunsson (2002) describes hypocrisy as the links between talk, decision and action, meaning that it is inevitable to find inconsistencies between the three. He argues against the traditional view of hypocrisy being considered as dubious and immoral, meaning that it could be considered a solution in areas of conflicting values since it can help an organisation to please different stakeholders on different levels. In the field of CSR communication as one of conflicting values, Christensen et al. (2013) extends Brunsson’s thought by distinguishing between “hypocrisy as duplicity” and “hypocrisy as aspiration” (p. 378), stating that the first is considered as lying (bad intentions) and the second having a more positive nature. In reality, the authors stress the difficulty of acknowledging this distinction, since organisations can have internal stakeholders with different intentions.

At large, Christensen et al. (2013) suggest three main conditions that they have acknowledged as imperative to aspirational CSR talk being performative: (1) To articulate the CSR aspirations in public, (2) To ensure that the topic of the public CSR aspirations is corresponding to what is being discussed in high-profiled media and (3) To keep repeating the CSR aspirations in public so that they are not diminished or lost from focus. The third condition is also an aspect that Penttilä (2019) stresses as important when expressing CSR aspirations, as the often vague aspirations “may lead to novel ways of conceptualizing CSR when embedded in repetitive communicative processes” (p. 18). Penttilä (2019) also provides a model in which aspirational talk can be described as performative when used in strategic episodes and texts. It consists of four steps in which the aspirations are “established, elaborated, extended and evaluated in and through strategic processes” (p. 25). The model provides a strategic process in which aspirations are managed through both management,

strategy texts and stakeholders. It describes detailed steps of how the aspirations should be handled between strategic episodes, in meetings and in text, in order for them to develop and induce future action. (Penttilä, 2019).

This model will be used in a simplified version in this thesis, helping to connect the speech act-theory to the context of annual reports. Since this thesis is not evaluating talk about CSR aspirations in between the reports, such as when Penttilä's (2019) model was created, his model in its current form not applicable. What can be used, is his idea of the aspirations being elaborated and extended in between strategic episodes. This can be translated for search of recurring communication around a specific area of CSR that the company aspires to act upon. If an initial aspiration in the first report is shown to have been elaborated and extended in the later report (instead of just recurring in the exact same linguistics), it can be understood as a signal of it growing towards performativity.

Connecting the original theory of speech acts to the argument of Christensen and his colleagues, this thesis intends to use Searle's (1969) descriptions of the illocutionary act as types of aspirational talk. The definition of aspirational talk by Christensen et al. (2013): "which announces ideals and intentions rather than reflect actual behaviour" (p. 373) will along with the illocutionary acts help guide the analysis by a theoretical model created to the purpose (see Figure 2.). The model merges the theoretical frameworks of Searle (1969), Christensen et al. (2013) and Penttilä (2019) as constructed below. It provides the combined conditions for CSR aspirations to become performative within corporate texts, and can thus serve as guidance through the analysis when interpreting writings on the SDGs. The first step describes the conditions that Christensen et al. (2013) state are necessary for aspirational communication to induce action: (1) CSR aspirations are publicly expressed, (2) topic of CSR aspirations correspond with high-profiled media content and (3) CSR aspirations are repetitive. They are placed as the initial step in this model because of the prerequisites that have already been provided in this thesis through the nature of the annual report and the choice of studying sustainability. Step two describes what it is that the analysis will search for: utterances that can be described as illocutions (according to Searle, 1969) and also have an aspirational expression (according to Christensen et al., 2013). These are assertives, directives, commissives, expressives, declarations and promises. Step three describes how the analysis could trace the located aspirations over time to establish whether performativity occurs. That is, whether they can be seen as established, evaluated, elaborated and extended.

In respect to the CCO-perspective, the model has the shape of a wheel, emphasizing the continuous process of communication. It symbolises the life-cycle of aspirational talk that

through these sections have to possibility of becoming performative, but also to be evaluated and re-birthed as new aspirations.

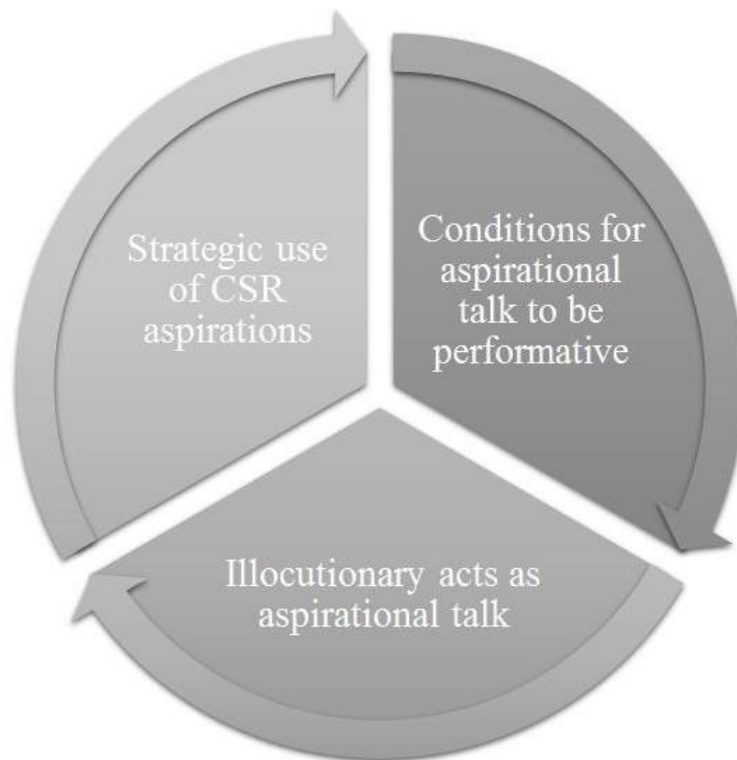


Figure 2. Model of aspirational CSR talk as performative in texts

4. Methodology

Aiming to understand the impact of aspirational talk in corporate texts, this thesis was best conducted as a text analysis. It uses annual reports over four years from one organisation to analyse how the SDGs were used as aspirational talk. This chapter is divided into four sections, in which the first will describe the underlying epistemological perspective of the study. Second, a presentation of the research design is provided before section three delves into how the data was collected. Section four describes the method of analysis.

4.1. Epistemological perspective

Intending to expand the understanding of strategic CSR communication through the newer school of thought within communication studies (the CCO-perspective), this thesis was firmly grounded in the perspective of social constructionism. The study is guided by an understanding of social constructionism as the fabrication of knowledge “through the daily interactions between people in the course of social life” (p. 4), in which language is a significant player (Burr, 2015). Studying the effect of language in written text is thus inevitably situated in the middle of social constructionism, and preferably conducted with a qualitative approach when attempting to uncover meanings and implications (Burr, 2015). Just as Denzin and Lincoln (2005) describe the role of the qualitative researcher being that of actively situating herself in the natural setting of the study object in order to make sense of it, a qualitative approach invited interpretation of the influence of CSR aspirations in texts to take place. The interpretive tradition consider reality not as an objective fact separated from the individuals living in it, but as the construction of how humans “order, classify, structure, and interpret our world, and then act upon these interpretations” (Prasad, 2015, p. 13). In reality, this epistemological background lead towards a text study of a carefully selected sample of annual reports.

Studying the use of language as a creator of reality, a linguistic approach to the analysis was appropriate. The linguistic approach to text analysis positions the researcher as an outsider, suitable for this thesis when none of the chosen material could have possibly been

affected by the position of the researcher in the making. Linguistic text analyses are usually studied in the form of discourse analysis (DA). (Lacity & Janson, 1994). A discourse analysis deconstruct conceptions in order to understand how reality is *created*, rather than how it *is*. The DA is a broadly used tool for analysis, and it can be understood in many different ways (Möllerström & Stenberg, 2014). Lacity and Janson (1994) does suggest a type of linguistic discourse analysis called speech act analysis, which only studies specific parts of a text, while linguistic discourse analysis usually considers the entire text and its context. Since the object of study in this thesis are specific utterances and not the full text, and the fact that the theoretical frame is partly based on speech act-theory, speech act analysis as suggested by Lacity and Janson (1994), is best suited for this thesis. The model that has been created for this thesis provides a theoretical lens through which specific sentences of the text are to be analysed. However, speech act analysis is not as widely discussed as DA, and viewing it as a variation of DA, my philosophical argument benefits from a review of how discourse analysis is considered in this thesis.

Turning to Brinkmann and Kvale (2009), they describe discourse analysis as the study of “how language is used to create, maintain and destroy different social bonds, and is in line with the postmodern perspective on the human world as socially and linguistically constructed” (p. 226). This description supports the epistemological and theoretical perspective of this thesis, viewing language and communication as constitutive of reality and organisations. There are several approaches to discourse analysis, some more formal than others. DA is in this case used in an informal manner, merely guiding the perspective of a linguistic analysis. To situate the concept of discourse within corporate communication, Boje, Oswick and Ford (2004) provide a description that is aligned with the general structure of this thesis: “In short, there is always more than one possible reading of any organizational event or situation. For this reason, we view discourse as the intermingled play of differences in meanings mediated through socially constructed language practices (some of which are hegemonic), especially in genres of verbal utterances such as stories and conversations, as well as in material inscriptions in other texts” (p. 572). The authors describe discourse as the nuances and meanings of language in social constructions, where this thesis places extra emphasis on their description of utterances in texts. Discourse analysis thus aims to uncover meaning in the frames of language, by asking questions of what a certain utterance contributes to within its context (Börjesson, 2003). By explaining my view on discourse analysis I have positioned this analysis as speech act analysis being a type of DA.

4.2. Research design

The aim of the thesis is to look at aspirational CSR communication in annual reports as constitutive of CSR action, in order to fulfil the purpose of expanding knowledge on the argument of Christensen et al. (2013). Their theoretical conditions are being met by first limiting the data collection to public annual reports (CSR aspirations are articulated in public and are given opportunity of being repeated in public). Second, the topic of sustainability and Agenda 2030 is a frequently recurring topic in high-profiled media worldwide (Axelsson, 2019; Watts, 2018; Wei, 2019; Wiener-Bronner, 2019). Despite the massive overweight on environmental sustainability in the media, it is safe to say that the topic of sustainable development is of interest to the public, especially in Sweden, which is the geographical context of this thesis (Gommel, 2016).

A qualitative text study was conducted, in which the organisations' talk about the SDGs and action upon the previous talk was analysed over time. The choice of building this thesis as a text study came naturally as a consequence of how annual reports have the role of a repetitive and public channel of communication, thus connecting to the theoretical argument presented above. Documents are a common enactor of our everyday life in shaping and being shaped by our perceptions of the world (Rapley & Rees, 2018), and the theoretical implication of language as performative lead the way towards the study of the written word. Viewing the annual report as a repetitive and authoritative text with the power to set directions and responsibilities (Penttilä, 2019), it was a suiting context in which to collect data for the analysis.

A qualitative speech act analysis allowed for examining patterns and themes of how the SDGs were incorporated in the annual reports. The analysis covered CSR communication from the first year that the SDGs were mentioned by the company and compared their writings on the goals in the following three years, in an attempt to gain understanding of how the launch of them as authorized aspirations helped companies to take their CSR communication to a performative level.

4.3. Data collection

The empirical data for this thesis was collected through purposeful criterion sampling (Patton, 2002). Patton states that qualitative methods usually study a small and purposeful sample, in which information-rich cases can give us in-depth understanding of the study object. The criterion sampling method serves “to review and study all cases that meet some predetermined criterion of importance, a strategy common in quality assurance efforts” (Patton, 2002, p. 238). This sampling method provides an opportunity to select texts from an organisation that is publicly acknowledged for excellent CSR communication and actions. This way, the annual reports could possess interesting explanations to how aspirational CSR and the SDGs were expressed early on, and if they could explain to be part of later success or not.

The criterion sampling guided the choice of an organisation that was exceptionally successful in CSR communication and/or action. In consideration of the given circumstance of publicly expressing CSR aspirations in order for them to gain performative quality (Christensen et al., 2013), it was also a criterion that the annual reports chosen for analysis were publicly published and easily accessible without any purchasing barriers. The study was geographically limited to samples from a Swedish company. Sweden is one of the world’s leading nations when it comes putting sustainability in focus. In fact, Sweden received first place in the SDG Index and Dashboard report of 2018, being the leading country in the implementation of Agenda 2030 (Sacks, Schmidt-Traub, Kroll, Lafortune & Fuller, 2018). This position provided an interesting platform for choosing suitable annual reports. To find a suitable company, I turned to the Sustainable Brand Index, Europe’s largest study on sustainable brands conducted by the Swedish agency SB Insight (SB Insight, 2019a). Following their ranking for 2018 on Swedish brands, I simply chose the top company which at the time was Coop (SB Insight, 2019b). Moving from the top of the list and down, I chose the first that were explicitly referring to the “SDGs”, the “global goals” or to “Agenda 2030” in their reporting from 2015 (the first report after the launch of Agenda 2030), which in this case was Coop. I did not take any consideration to if the company had chosen to have a separate CSR report or an integrated one. Further, I wanted to study a company that was not listed on the stock market, since a listing comprises specific rules and regulations in how sustainability reporting should be controlled for. It was important that the use of Agenda 2030 or the SDGs in the annual reports was not a result of regulations by law.

Choosing a company for data collection that is already successful within CSR work do

come with a few obfuscating factors as well. In the case of Coop, they were already affiliated with UN's Global Compact and were reporting sustainability actions according to the GRI-standards when the SDGs were launched. This could be related to their chosen engagement in Agenda 2030. It could imply that Coop are already occupied with referring to UN Global Compact in their CSR communication, and that they thus do not see the need in using the SDGs as extensively. It could also imply the opposite, that since they are already as involved in using UN guidelines on sustainability in their CSR communication, it is a minor step to also include the SDGs in their texts. Nevertheless, it is their acknowledged success within CSR work that is of interest in this thesis, since that offers a foundation for examination of how successful CSR communication is formulated. Coop is also clearly aspiring for a market position as the green choice of supermarkets, often using wordings like "green" in their brand communication (Coop, 2016; 2017).

Companies of this size tend to have extensive annual reports with long sections of text. To simplify the process of finding valuable content, the data collection was limited to the CEO foreword and section of the sustainability report. I considered these two to be of most value to the aim of this thesis. The CEO foreword often weighs heavy due to its position as introduction to the report, summary of the past year and direction of focus for the coming year, and the sustainability report provides a deeper description and analysis of CSR efforts. By choosing these sections, the scope of the thesis was limited to a reasonable size while still focusing on the most interesting sections according to the study object. However, it limits possibilities of findings that can tell us more of which types of aspirational CSR talk that have performative qualities, if that is to be found in other sections of the annual report. Since the reports were written in Swedish, also the analysis was conducted in Swedish before a translation of the chosen data was done to English afterwards. One of the most important steps of the analysis was however to distinguish explicit mentions of Agenda 2030, the SDGs or the UN global goals, which is easily traceable in both Swedish and English, since it refers to the names and direct translations.

About Coop as context for the chosen texts

The criterion sampling method led this thesis to study texts from Coop Sverige AB. Coop is a chain of 650 grocery stores that are owned by 30 consumer compounds all over Sweden (Coop, n.d.). Their history of co-ownership along with their consumers positions them as a corporate actor that have special concern for the society they operate in. The company have been active since 1899 through Kooperativa Förbundet (KF), and they emphasize their

commitment to running a sustainable business by always focusing on membership value. In their case, their members are thus also owners of the company. (Coop, n.d). This ownership structure implies that the annual reports that Coop publishes are directed not only to stakeholders that are to review the business, but also to their consumers - the owners. Having the consumers as one of the main hearers of the CSR communication have implications on the way that Coop chooses to express themselves. It could even be a reason that the company have been placing such high focus on sustainability issues.

4.4. Method of analysis

This study uses a speech act analysis to map out themes of how the SDGs are incorporated in annual reports. Qualitative text analyses, like this one, often imply reading the chosen texts 3-4 times, searching for concepts that can be connected to the research questions (Falkheimer, 2014). The method offers an open approach for the researcher's individual analytical approach, and can be personally modified through inspiration of other methods (Falkheimer, 2014). As previously discussed, this thesis have used the frames of a linguistic approach along with the theoretical model to guide the readings of the chosen annual reports.

Along with Eksell and Thelander (2014), the analysis went through a number of steps in order to summarize, code and identify themes in the texts that could provide in-depth understanding. This study thematised the material with the use of the theoretical model as a lens, thus drawn from the thoughts of Searle (1969), Christensen et al. (2013) and Penttilä (2019). To reach an in-depth analysis, each annual report was analysed fully before moving onto the next in line, starting with the one from 2015. The CEO foreword generally consisted of two pages of text and the sustainability report around 15 pages.

The chosen sections of the annual reports were read and coded in three steps. The first reading was concentrated on chosen search words related to the study object. All sentences that contained or were related to these words were retracted and translated from Swedish to English and then coded with what type of illocutionary act it resembled and what the topic of the sentence was. The second reading was dedicated to finding additional sentences on the discovered CSR topics that might have been missed during the first reading or not have been written in the same context as the initial search words. The last reading aimed to discover any larger patterns of how the annual reports were structured, such as the order of chapters or choices of headings. This was done to discover if the company had made larger changes of focus, for example if they moved certain topics further up or down in the report or

restructured the content in some way.

Coding the data

After having confirmed that the conditions in step 1 of the theoretical model was fulfilled through the design of the study (see Figure 2.), the thematisation departed from step two of the model. The coding started with acknowledging types of illocutionary acts that can be considered as aspirational and induce action: Assertives, Directives, Commissive, Expressives, Declarations and Promises. These are considered as the coding units. It is important to note that the decisions for which type each illocution is coded as, is an individual interpretation, and one illocution could be considered as several types. The context of the illocutions have been taken into consideration to further understand the underlying meaning of it.

Searching through the CEO foreword and the sustainability report of the 2015 and 2016 reports, any reference to “Agenda 2030”, “globala målen” (Eng: “global goals”) or “FNs mål för hållbar utveckling” (Eng: “UN sustainable development goals”) was thematised according to what type of illocutionary act it could be considered as. Any mention of the search words qualified the sentence(s) to be considered as a relevant utterance, however, only the ones that fell under the definition of the coding units were seen as established aspirations. Although, surrounding sentences were taken into consideration for better understanding. The utterances were also labelled with the coherent CSR topic, in order to trace actions taken in that specific area. CSR topics were predetermined based on the theme of the SDGs, in order to ease any connection to CSR action within a certain area.

Analysing the data

Based on the findings from the first annual report, the utterances were examined in the annual reports from 2017 and 2018 to establish which of the utterances that were repeated. The repetition of an utterance was analysed according to the third step in the model (see Figure 2.), whether the aspiration had been evaluated, elaborated and/or extended. An *evaluated aspiration* was defined as an utterance that was discussed as possible to improve in some way, and it often developed into an *elaborated aspiration* when the aspiration showed signs of improvement. *Extended aspirations* were defined as utterances that had moved through the steps of evaluation and elaboration, and ending up as goals implemented in strategy or if the aspiration had developed into a new and improved aspiration. Aspirational communication about the SDGs were considered to have induced and lead future action when utterances with

the same topic could be traced from established aspirations to evaluated, elaborated and extended aspirations. The SDG did have to have a communicative role also in the end stages, not just the CSR topic. All in all, the first step of the model prescribes certain conditions that needs to be confirmed before conducting a text analysis. Step two provides guiding for the coding, the thematisation of speech acts, and step three is of help in analysing how the use of the speech acts have developed over time. All three steps are necessary to fulfil the theoretical arguments of how aspirational CSR communication can have performative quality in texts.

5. Analysis

The coding and thematisation lead to six major themes that are presented in this chapter. These themes are the results of looking for mentions of the chosen search words “Agenda 2030”, the “global goals” and the “SDGs”. Different CSR topics grew from the coding. It concluded to four of the global goals being explicitly mentioned by Coop, some more frequently than others. Within each theme, the coding of the quotes showed that each of the goals developed differently. Especially one goal stood out from the others, having been coded in another pattern than the others. The specific goals that were mentioned by Coop over the chosen years were goal 7, goal 12, goal 14 and goal 15. Two other clear CSR topics that appeared in the analysis were the Global Compact and GRI. These therefore formed a theme on their own, since they are closely related to the study object. The themes are presented in a logical order, first general quotes on the global goals or Agenda 2030, then each of the goals in numerical order, and lastly the two themes that are not part of the study object, but closely related.

5.1. Theme 1 - General comments on the UN global goals

“Many events in 2015 will shape the future of the planet and people. Among other things, the UN decided on 17 global goals for sustainable development and a new climate agreement was signed in Paris” (Coop, 2016, p. 34) (Quote 2016:1-2)

Despite it just having been launched, Coop took the opportunity to mention the global goals in their annual report from 2015. They spoke of it high words from the beginning, stating that it was a decision that would shape our future planet. This first two quotes were coded as assertives, since they were formulated as utterances that tell people how things are. By doing this, they perform a kind of commitment to further evaluate what they can do to contribute to Agenda 2030. It could be seen as a risky move, since the goals are highly set, but it gives a sense that Coop does not want to be left behind in this development. They want to take every opportunity to strengthen their “green brand” and be seen as an actor that is in the forefront of

the global CSR agenda.

“In order to reach the UN goals, everyone must contribute, not least the business community” (Coop, 2016, p. 34) (Quote 2016:3)

With the follow up quote, they take the opportunity to also express a more personal attitude towards the global goals. It shows their feelings, like an expressive illocution, but having an even more clear call to action, this sentence was coded as a directive. It thus puts even more pressure on both themselves, but also their branch colleagues to act upon the call to action by UN. They are easy points to take, knowing that they are commenting on Agenda 2030 as early as they can, and can therefore claim that competitors and other stakeholders also should do the same.

“Coop is affiliated with the UN Global Compact via KF and we welcome the global goals” (Coop, 2016, p. 34) (Quote 2016:4)

Coop also makes the connection to their already existing affiliation with UN’s Global Compact. By stating their existing commitment to UN sustainability guidelines in the same sentence as they expose their attitude to the global goals, they again pick easy points that grant them trustworthiness and validate their social responsibility. This quote was thus coded as an expressive, revealing the main intention of what they think of Agenda 2030. The aspiration to contribute to the global goals are by these three quotes firmly established in 2015.

“Coop is affiliated with the UN's Global Compact corporate initiative via KF and we welcome the 17 global goals for sustainable development that were presented in the fall of 2015” (Coop, 2017, p. 36) (Quote 2016:2)

The following year, after having time to evaluate on how to contribute, quote 2016:4 has changed slightly in formulation. It is now coded as a commissive because of the intention leaning more towards confirming commitment by repetition, and it is by this small expansion considered as evaluated. It is the introduction to a more elaborated argument that covers how Coop can contribute to Agenda 2030.

“In order to reach the UN goals, everyone must contribute, not least the business community” (Coop, 2017, p. 36) (Quote 2017:3)

Coop decides to repeat the assertive illocution from last year, which brings a sense of them wanting to stay true to how they feel and also maintain the position of being early adopters that can inspire others to act as well.

“We have evaluated our operations in relation to the 17 goals...” (Coop, 2017, p. 36)(Quote 2017:4)

... and identified the goals where Coop directly or indirectly has a major impact and can influence to drive the development forward” (Coop, 2017, p. 36) (Quote 2017:5)

This next quote clearly shows how the illocution from 2015 has been evaluated, and it is through its informative nature coded as an assertive. The assertive beginning turns into a commissive aspiration that displays Coop’s commitment of wanting to take part in improving certain areas. Quote 2017:5 is also a sign of the aspiration having been evaluated. Moving onto the next step of elaboration and extension can however not be seen in under this theme, since they by definition require more detailed explanations of how the utterance is developed into a specific goal and/or an updated and detailed aspiration. The following elaborated texts are therefore analysed above under the topics of the specific goals (see Quote 2017:6-8).

“Our Ownership Directive, together with the UN's 17 global goals for sustainable development by 2030 and Global Compact sets the framework for our sustainability strategy”(Coop, 2017, p. 37)(Quote 2017:9)

The last quote from 2016 is written as text to complement some infographic about Agenda 2030. It was coded as a commissive since it is not only informative in nature like an assertive, but also reveals a certain level of commitment that Coop has undertaken. It has been evaluated since the aspiration from 2015, due to the context it is now situated in. That is, related to ownership directives and business strategies.

“Coop is affiliated with the UN's Global Compact corporate initiative via KF and we stand behind the UN's 17 global goals for sustainable development, Agenda 2030”(Coop, 2018, p. 30) (Quote 2018:1)

The first mentions of the global goals in 2017 are repetitions from the year before. It proves consistency and true commitment, and it was thus coded as a commissive aspiration. In 2016, being written in a slightly different way, this aspiration was coded as an expressive instead. It now changed nature because of the more established knowledge of what attitude Coop has towards the global goals. It is leaning more towards the intention of showing commitment to Agenda 2030.

“We have evaluated our business in relation to the goals...” (Coop, 2018, p. 30)(Quote 2018:2)

“... and have chosen to prioritize the goals where Coop has a great impact directly or indirectly, and where we can contribute to driving the development forward” (Coop, 2018, p. 30) (Quote 2018:3)

The following quotes presented below are direct repetitions from 2016, and they are thus coded the exact same way: quote 2018:2 as an assertive and quote 2018:3 as a commissive. They are by themselves not showing signs of having been evaluated yet.

“We also have great opportunities to contribute positively to more goals by placing high demands throughout our value chain” (Coop, 2018, p. 30) (Quote 2018:6)

Quote 2018:6 serves as the initial sentence when presenting which goals, besides Goal 12, that Coop can contribute to. It was coded as an assertive due to its direct and informative character, and it was also labelled ‘general’ since it claimed to have a solution to contributing to several goals. This implies that the utterance serves as an aspiration for future contributions to other goals than those that are about to be mentioned.

“Our Ownership Directive, together with the UN’s 17 global goals for sustainable development by 2030 and Global Compact sets the framework for our sustainability strategy”(Coop, 2018, p. 31)(Quote 2018:10)

As in 2016, quote 2018:10 was written alongside infographics about Agenda 2030, and is thus

coded as a commissive again. It cannot be seen to have been evaluated, but it serves the purpose of explaining Coop's commitment to Agenda 2030 and briefly how they adjust to it in their business.

“Often the [sustainability] debate lands on the climate issue, but it is just one of the UN's 17 global sustainability goals” (Coop, 2019, p. 13) (Quote 2019:1)

In the most recent report of 2018, a more nuanced discussion of how Coop relates to the global goals is presented. Quote 2019:1 was coded as an assertive, being merely information to the reader, but it also reveals a deeper commitment to Agenda 2030. It is similar to a directive due the implicit summon to the reader to broaden its perspective on social responsibility. Comparing to earlier coding of directives, this quote was however a bit too far-fetched, hence the assertive label were more suiting instead. Although, it is expanded later on in the report, leading the reader into a paragraph of more emotional expressions of Coop's attitude towards sustainability, that have not been of focus in these sections in earlier reports.

“Coop has taken social responsibility since the cooperative was founded in 1899” (Coop, 2019, p. 50) (Quote 2019:11)

“Sustainability is part of our DNA and our business” (Coop, 2019, p. 50) (Quote 2019:12)

The first quote above were for example coded as a commissive with its very explicit description of how deep the company's commitment to social responsibility really is. It is then followed by quote 2019:11, an expressive aspiration that tells the reader what that deep commitment have done for Coop's core values.

“Our owner directive together with the UN's 17 global goals for sustainable development by 2030 and the Global Compact set the framework for our sustainability work and on that basis we have developed a sustainability policy and a sustainability strategy” (Coop, 2019, p. 50) (Quote 2019:13)

The quote above is an elaborated version of the sentences that were earlier written along with the infographics. It was coded as a commissive still, showing off Coop's commitment to

Agenda 2030 by incorporating it in their business strategies, but it proves to have been elaborated when describing how it has been part of the foundations for formulating sustainability strategy and policy. It is however not labelled as an extended aspiration in this very sentence, since that would have required it to show more details on *how* it served as a basis for the strategy and/or how it have been rebirthed into a new aspiration for future contributions.

5.2. Theme 2 - Goal 7: Affordable and clean energy

“Through our strategy, we also have great opportunities to positively contribute, among other things, to the goals of sea and marine resources, ecosystems and biodiversity, as well as sustainable energy for all” (Coop, 2017, p. 36)(Quote 2017:8)

This aspiration was formulated in the 2016 report. It was coded as a promise due to the implicit declaration that the company had the opportunity to ‘positively contribute’, but as a future action. It brings a sense that it is expressed for the hearer through its informative character. If using an auto-communicative perspective, Coop itself can also be considered as hearer and see this aspiration as an urging promise for what needs to be handled in the future. It is the aspect of what can be done in the future that brings the aspirational character to the utterance, and thereby aligning it with the definition of aspirational talk.

If analysing goal 7 through the conditions acknowledged through theory, there are several of them that can be considered to have been met. Searle spoke of four conditions for declarations to become illocutions: “(1) An extra-linguistic institution, (2) A special position by the speaker, and sometimes the hearer, within the institution, (3) A special convention that certain literal sentences of natural languages count as the performances of certain declarations within the institution and (4) The intention by the speaker in the utterance of those sentences that his utterance has a declarations status, that it creates a fact corresponding to the propositional content” (Randolph, 2017, p. 104). An extra-linguistic institution is the institution in which the utterance is given, that is not dependent on the actual wordings. This institution is here considered as the annual report, which falls under the interpretation of an institution due to the firm position it holds in society, both by law and norms. The sustainability report is not written as by a specific individual, but Coop is in general considered as the speaker here. A *special position* could be interpreted in so many ways, but when the speaker in this case is also the producer, the responsible publisher and, in an auto-

communicative perspective, the hearer, one could say that condition two is also met. Condition three is more complex in nature. The *special convention* is by Randolph (2017) exemplified as a wedding, where the norms of the ceremony poses as a convention. Uttering “I do” during this convention leads to the act of getting married to someone. Translating the meaning of a convention to an annual report could mean the sustainability report. This section is regulated by law and the high external pressure of discussing sustainability enforces the normative “ceremony” of companies also including it in their reporting procedures. These first three conditions are being met by the way this thesis is designed. The fourth condition however, turns to the intention of the speaker and whether her saying has the status of a declaration. The utterance of goal 7 was coded as a promise, which according to earlier discussions can be seen as a type of declaration. The condition could therefore be considered to have been met.

Turning to Christensen et al (2013), they speak of three conditions necessary for CSR talk to produce CSR action: (1) To articulate the CSR aspirations in public, (2) To ensure that the topic of the public CSR aspirations is corresponding to what is being discussed in high-profiled media and (3) To keep repeating the CSR aspirations in public so that they are not diminished or lost from focus. These conditions could also be seen to have been met by the design of this thesis, or at least have been given the opportunity to be fulfilled. Condition one is obviously met by articulating the aspiration in the public annual report. The second condition is met by the topic of ‘sustainable energy for all’, which could be considered as a highly discussed topic in leading media, and also one that has been around for many years (e.g., Forsberg, 2002). Coming to the last condition by Christensen and his colleagues, it is considered to not have been met. Goal 7 has not been repeated explicitly in public. It is clear from the reports that sustainable energy is a topic of interest for Coop, even after 2015. They put a lot of focus on their stores and transports to be run by renewable energies (Coop, 2016, 2017, 2018, 2019). However, the global goal is not further mentioned.

5.3. Theme 3 - Goal 12: Responsible consumption and production

“Coop can, for example, contribute to the goals of responsible consumption and production, life under water and life on land” (Coop, 2016, p. 34) (Quote 2016:5)

Goal 12 has been discussed as the most important one for Coop ever since the SDGs were launched. This quote shows a quick absorption of the content of the goal into their core

business by including it in the annual report that was released close after the launch. In 2015 this goal was simply declared as a possibility for Coop to contribute to. It was coded as a promise, because of the interpretation that announcing what possibilities one might have to produce positive change automatically entails a certain commitment of contributing, and it is by that declaring a future change. It is understandable that not much more could have been acted upon, since the SDGs were launched in September, and the report was released in March 2016. It is however interesting that they decide to include a comment on Agenda 2030, in an aspirational tone, and to which parts they can contribute, despite the short amount of time they had to consider it. Giving such a quick response to the launch of new sustainability guidelines by UN might be part of Coop's tactic in aspiring to be a "green brand", or take the green market position amongst its competitors (Coop, 2016; 2017). It is reasonable to believe that it is part of their communicative strategy to be early adopters, agile and sensitive to the sustainability debate, in an attempt to be highly regarded as the sustainable choice.

When searching for other utterances regarding responsible consumption, a stakeholder cooperation program by WWF is mentioned as an engagement that contributes to Coop's safeguarding of sustainable production and consumption. The sustainability report is placing a lot of emphasis on the four focus areas of Sustainable assortment, Sustainable store, Sustainable supplier and Sustainable actor in society, which could contain elements of responsible consumption. They are repeated over time, and the annual reports are structured after the focus areas, with each area as a headline in the sustainability report. However, the choice of words from UN is not repeated by Coop. The utterance of contributing to goal 12 is also not explicitly connected to the focus areas. This therefore considered as an aspiration that is only established so far.

"Our main goal in business development is Goal 12, which focuses on sustainable consumption and sustainable production" (Coop, 2017, p. 36) (Quote 2017:6)

In 2016, the aspiration of contributing to responsible consumption is elaborated. The quote above shows that they are now considering goal 12 as their main objective, and how it by that is seriously implemented in business development. It was coded as a declaration because of what the expression 'our main goal' entails. It is interpreted as a strong auto-communicative message to the company itself, where uttering those words puts this CSR topic to the top of their agenda, and therefore being something that steers the company's actions. They also repeat their saying from the 2015 report, that everyone has to contribute in order to reach the

goals, but now they expanded the comment to explaining how they intend to contribute. They do this partly by making the connection between goal 12 and the previously mentioned focus areas of sustainability (sustainable assortment, sustainable store and sustainable supplier). One difference is that they are in the 2016 report limited to only three areas, instead of four. The focus of being a sustainable actor in society is removed. The sustainability strategy with the focus areas are through the quote below said to explicitly contribute to goal 12.

“Through our sustainability strategy, where we work with a sustainable range in sustainable stores from sustainable suppliers, we contribute to achieving the goal” (Coop, 2017, p. 36) (Quote 2017:7)

This utterance was coded as an assertive, due to the simplicity in them stating what *their reality is*. They clearly inform the reader how things are, coming to their business strategy. In each of the focus areas, they have explicit numerical goals in what they wish to accomplish by the end of year 2017, just as they had in the 2015 report. Responsible consumption could be managed through all of the focus areas, influencing both consumer behaviour through their chosen assortment, efficient positioning of stores and choice of responsible producers and suppliers. Having implemented this sustainability strategy the second before the launch of the SDGs therefore makes it difficult to comprehend whether the “contribution” towards responsible consumption is made thanks to the strategy or the SDGs. Due to the vague connection in Coop’s communication, this aspiration is considered to only have reached the level of elaboration so far, not extension.

“We contribute by offering our customers sustainable products from sustainable suppliers in sustainable stores” (Coop, 2018, p. 30) (Quote 2018:5)

In 2017, the same way of connecting the SDGs to the sustainability strategy as in 2016 is noted, no other changes have been made. The aspiration is thus still considered as an assertive that has been elaborated from the initial aspiration. However, moving forward to the latest annual report of 2018, a noticeable change is shown. The quotes below were written as one paragraph, but are here portrayed as separate sentences to display the differences in character.

“According to the UN's global goals, food wastage in the world needs to be halved by 2030” (Coop, 2019, p. 45) (Quote 2019:4)

“Reducing food waste is a priority issue for Coop” (Coop, 2019, p. 45) (Quote 2019:5)

...”and the work has resulted in many activities that lowered the share of shrinkage in stores” (Coop, 2019, p. 45) (Quote 2019:6)

“But it is in the homes that we throw the most, almost one third of the food we buy is not eaten up“ (Coop, 2019, p. 45) (Quote 2019:7)

“We therefore want to help consumers reduce their own food waste” (Coop, 2019, p. 45) (Quote 2019:8)

“Coop conducts information campaigns in the media and the stores for increased knowledge about food handling and food sustainability“ (Coop, 2019, p. 45) (Quote 2019:9)

“At coop.se there are inspirational recipes for cooking leftovers under the heading Restfest. Our latest play Old Milk, which you can read more about on page 17, is about starting to trust your own minds to determine if the food is edible or too old.” (Coop, 2019, p. 45)(Quote 2019:10)

Now an argument for CSR actions is based upon the “UN’s global goals” (Coop, 2019, p. 45) and extended through both aspirational talk and direct actions taken in launching the Old Milk campaign and encouraging engagement with stakeholders to consume more responsibly. This paragraph contains both assertives, declarations and commissives. Quote 2019:4,6,7,9 has been coded as assertives since they describe how things are, coming to the food waste issue. Quote 2019:9 provides a relevant context that gives quote 2019:10 a directive character. By quote 2019:5, the company declares their commitment to the food waste issue, and by that brings about change. A commissive illocution is shown in 2019:8, where Coop expresses how they are committed to solving the issue.

Looking at the conditions of Searle (1969) and Christensen and colleagues (2013, most of them are, like for goal 7, met by the design of the study. Searle’s third and fourth condition, “(3) A special convention that certain literal sentences of natural languages count as the

performances of certain declarations within the institution and (4) The intention by the speaker in the utterance of those sentences that his utterance has a declarations status, that it creates a fact corresponding to the propositional content” (Randolph, 2017, p. 104), are understood a bit differently. The literal sentence of “Coop can, for example, contribute to the goals of responsible consumption and production, life under water and life on land” (Coop, 2016, p. 34) counts as performative when looking at the enclosed commitment it entails. It would be damaging to the company to publish utterances like that without proving its commitment, connecting to the earlier discussion on external pressure to social responsibility. It would then have been better to not comment Agenda 2030 at all, until an exhaustive analysis of the company’s possibilities for contribution had been made. The fourth condition can be approved through the intentions Coop has shown by speaking of goal 12 already from the first year that they could have heard of it. Despite being able to include actions connected to Agenda 2030, Coop took the opportunity to express their intention of contributing to this goal in the annual report from 2015 (Coop, 2016).

To give an in-depth analysis of the aspiration of goal 12, the conditions by Christensen et al. (2013) will be given a walk through. The first condition is met simply by uttering the aspiration in the annual report and then publishing it online for everyone to access to. Discussions on food waste and sustainable consumption has been one of the most spoken of issues when coming to CSR topics in high-profiled media the last years. Condition two is thus met, both by the general focus on sustainability in today’s society, and explicitly the focus on food waste as an important sustainability factor that we need to learn to manage. Finally, the publicly recurring utterances of goal 12 ever since its launch in 2015 contributes to the third condition being met. The nature of this aspiration has thus travelled from a simple established declaration in the 2015 report, through elaborated and extended in the latest report.

5.4. Theme 4 - Goal 14: Life below water

“Coop can, for example, contribute to the goals of responsible consumption and production, life under water and life on land” (Coop, 2016, p. 34) (Quote 2016:5)

Goal 14 is named “Life below water”, and Coop addresses the possibility of them aligning their business accordingly already in the 2015 report. It is shortly acknowledged along with goal 12 and goal 15, and it was coded as a promise due to its character of articulating commitment in a way that can bring changes in the very uttering of the words, but directed

towards future change. By declaring that they can contribute to specifically stated goals, they bring change in the way that external stakeholders can hold them responsible for this utterance, just as much as it can inspire other actors to contemplate these issues. Just as with goal 12, this utterance shows signs of having been *evaluated* and *elaborated* when looking at the next annual report from 2016.

“Through our strategy, we also have great opportunities to positively contribute, among other things, to the goals of sea and marine resources, ecosystems and biodiversity, as well as sustainable energy for all” (Coop, 2017, p. 36)(Quote 2017:8)

It is now mentioned in relation to the sustainability strategy, but merely as an opportunity to contribute to, not as something they already work actively with. As explained in the section on goal 7, it was coded as a promise. It is considered to only have been elaborated so far, since it is simply reformulated into “sea and marine resources” from being mentioned as “life under land” the previous year, and not connected to any type of goal or program. It is also not considered to have been extended as aspiration since the aspiration is still only expressed as an opportunity to contribute, and not emphasized by e.g. saying “we promise to act”. Nevertheless, the aspiration is could be considered to have gone through further elaborations already in 2017. The quotes below shows that what was previously mentioned as possibilities now have turned into actions.

“A clear example is goal 14, Sea and marine resources, which have a direct connection to our strategy for living sea and our fishing strategy.”(Coop, 2018, p. 30)(Quote 2018:7)

“We want to make it easier for the customer” (Coop, 2018, p. 30) (Quote 2018:8)

...”and therefore we have developed a fish list and removed unsustainable alternatives from the range and decided to certify all fresh or manual fish disks according to MSC and ASC” (Coop, 2018, p. 30) (Quote 2018:9)

The SDG is now expressed in direct connection to an action that Coop has taken to live up to the goal and to their previous aspiration. Quote 2018:7 was coded as a commissive, since the meaning that this goal is directly connected to strategy already, and thus implies a certain

amount of commitment for Coop. The aspiration is also extended with quote 2018:8, “we want to make it easier for the customer”, which has an expressive character in stating Coop’s attitude towards this issue and how they see their responsibility in improving the situation. Instead of simply announcing a managerial action of goal setting, addition of this sentence helps the aspiration of continued growth and development. The company can build on a vision of being of service both to their customers and to the society. The last quote, 2018:9, is interpreted as a directive illocution when considering the actions taken as the direct incentive for encouraging customers to a more sustainable behaviour. After this, goal 7 was not further mentioned in the later report.

5.5. Theme 5 - Goal 15: Life on land

“Coop can, for example, contribute to the goals of responsible consumption and production, life under water and life on land” (Coop, 2016, p. 34) (Quote 2016:5)

Goal 15 aims to improve life on land. Just as the other goals mentioned above, goal 15 was also established as an aspiration in the first report of 2015, more precisely as a promise. The possibility of contribution was acknowledged immediately after launching, but not explained in detail yet. As with goal 7 and 14, it is connected to the sustainability strategy the year after the launch of Agenda 2030, in 2016:

“Through our strategy, we also have great opportunities to positively contribute, among other things, to the goals of sea and marine resources, ecosystems and biodiversity, as well as sustainable energy for all” (Coop, 2017, p. 36)(Quote 2017:8)

This quote was, as previously mentioned, coded as a promise. In doing this, they have evaluated and elaborated their initial aspiration by reformulating the sentence and referring to the goal as “ecosystems and biodiversity”. Although, as before, this aspiration is not yet extended since it is neither mentioned in relation to any explicit business objective or communication program nor extended into a new aspiration. Unfortunately, 2016 is also the end of goal 15 being referred to in Coop’s annual reports. The SDG itself is not further discussed in the later annual reports, even though they might have organised several CSR efforts that can be seen to contribute to the global goal.

5.6. Theme 6 - Closely related CSR topics

5.6.1. UN Global Compact

“Coop is affiliated with the UN Global Compact via KF and we welcome the global goals” (Coop, 2016, p. 34) (Quote 2016:4)

In the previous section, quote 2016:4 was coded as an expressive because of its character of wanting to express Coop’s attitude towards the global goals. In this case, the part of the quote that refers to Global Compact is more assertive in nature. The company informs the reader that they are automatically connected to UN’s Global Compact by being a member of Kooperativa Förbundet (KF). Since it is mainly used to confirm their commitment to the global goals, it was important to keep the sentence as one instead of separating into two quotes.

“As an important part of our work for sustainable development we are still behind the UN Global Compact and its guiding principles” (Coop, 2017, p. 5) (Quote 2017:1)

“Coop is affiliated with the UN's Global Compact corporate initiative via KF and we welcome the 17 global goals for sustainable development that were presented in the fall of 2015” (Coop, 2017, p. 36) (Quote 2017:2)

In 2016, this affiliation with UN through Global Compact is repeated first in a different, commissive manner and emphasized as an ‘important part’ of their work for sustainability. Later in the report it is repeated more similar to how it was written in 2015, but it is now considered as a commissive aspiration instead due to its repetitive nature that aims to prove commitment. The established aspiration from the first year can thus be considered to have been elaborated. It cannot qualify for being seen as extended just yet, since they are only expressing their commitment to what Global Compact stands for, and not stating *how* they are living up to it.

“Our Ownership Directive, together with the UN's 17 global goals for sustainable development by 2030 and Global Compact sets the framework for our sustainability strategy”(Coop, 2017, p. 37)(Quote 2017:9)

This quote has been discussed in the previous section as a commissive illocution. Global Compact is mentioned as an affirmation to the solid foundation that Coop's sustainability strategy lies upon. It is a proof of commitment.

“Coop is affiliated with the UN's Global Compact corporate initiative via KF and we stand behind the UN's 17 global goals for sustainable development, Agenda 2030” (Coop, 2018, p. 30) (Quote 2018:1)

“Our Ownership Directive, together with the UN's 17 global goals for sustainable development by 2030 and Global Compact sets the framework for our sustainability strategy”(Coop, 2018, p. 31)(Quote 2018:10)

The following year of 2017 also contains the similar proof of commitment by in two locations of the annual report mentioning Global Compact as a part of the frame for Coop's sustainability strategy and as a reason for them to stand behind the global goals. These two sentences were coded as commissives.

“Via KF, Coop is connected to the UN Global Compact, which demands our work on human rights and anti-corruption” (Coop, 2018, p. 42) (Quote 2018:11)

However, the aspiration is also extended in 2017, by quote 2018:11 raising the level of commitment to a specific social issue, that of human rights and anti-corruption. The commissive illocution is thereby considered to have been evaluated and extended.

“Via KF, Coop is connected to the UN Global Compact, which demands our work on human rights and anti-corruption” (Coop, 2019, p. 22) (Quote 2019:3)

This sentence is then repeated in the exact same way in 2018, not showing signs of having been elaborated further. Since the mentioning of human rights and anti-corruption is also not connected to the any of the global goals, it have not taken part of any deeper analysis in this thesis.

“Our owner directive together with the UN's 17 global goals for sustainable development by 2030 and the Global Compact set the framework for our sustainability

work and on that basis we have developed a sustainability policy and a sustainability strategy”(Coop, 2019, p. 50)(Quote 2019:13)

Again, the Global Compact is mentioned in relation to the global goals in order to show the reader a true commitment to the issues at hand by portraying this commitment as a foundation for Coop’s work with the sustainability strategy and policy. It is still coded as a commissive, but not seen to have been evaluated and elaborated since 2017.

5.6.2. Global Reporting Initiative

“To present Coop's sustainability performance reasonably and reliably, Coop assume the Global Reporting Initiatives (GRI) guidelines for sustainability report, version G4 and accounting options Core” (Coop, 2016, p. 48)(Quote 2016:6)

“To present Coop's sustainability performance reasonably and reliably, Coop assume the Global Reporting Initiatives (GRI) guidelines for sustainability report, version G4 and accounting options Core” (Coop, 2017, p. 52)(Quote 2017:10)

“To present Coop's sustainability performance reasonably and reliably, Coop assume the Global Reporting Initiatives (GRI) guidelines for sustainability report, version G4 and accounting options Core” (Coop, 2018, p. 48)(Quote 2018:13)

“The sustainability report is produced according to the Global Reporting Initiative (GRI) standard, level Referenced.”(Coop, 2019, p. 58)(Quote 2019:14)

The Global Reporting Initiative is mentioned already from the first annual report that is part of the data in this thesis. The sentence is written in the exact same assertive way for three years, until it in the 2018 report has been modified. It is then lifted to the preamble of the section, and you can see that the level of reporting have been changed from Core to Referenced. These quotes are not part of the main study subject, the SDGs, but since they do fall under the topic of sustainability reporting, as covered in the literature review, they are of importance for this analysis anyway. None of them are written in an aspirational way, it is clear that the section they belong to, the ‘GRI-Index’, is written for managerial purposes and not for the leisure reader. This section is important also because it poses as a bridge between

the more aspirational ways of communicating in earlier parts of the report, to the sections of the actual financial reporting. It connects the soft values of CSR and sustainability to the hard values of profit and capital.

5.7. Synthesis

As a summary and support for the coming discussion, the following two figures provide an overview of how the themes developed over time. The first figure (Figure 3.) displays each of the individual global goals that were at one or several times mentioned by Coop, and further how they developed over time as illocutionary acts. The second figure (Figure 4.) presents the rest of the themes: the general comments on Agenda 2030 and the related themes of Global Compact and GRI. The related themes are portrayed in more diffuse colours, since they are not the direct object of study.

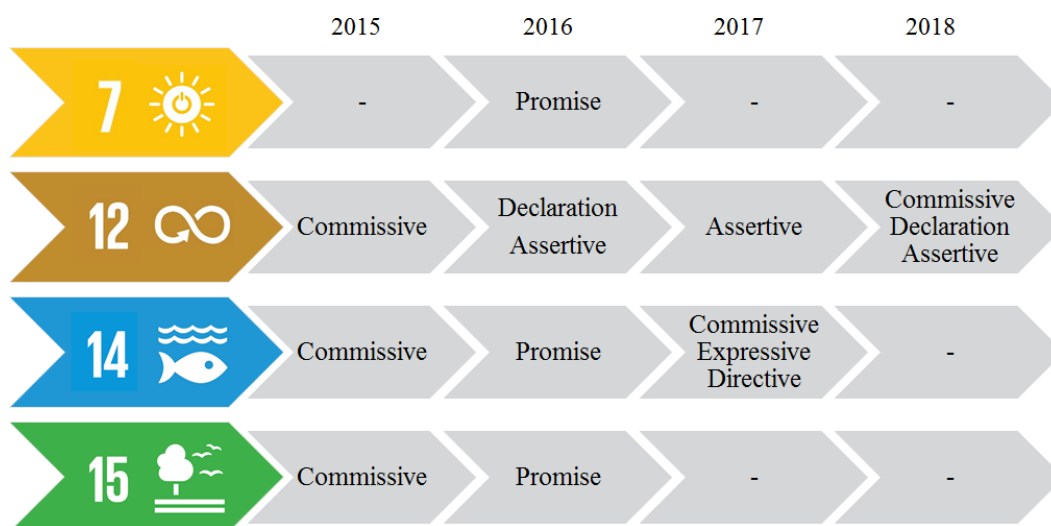


Figure 3. The development of Coop's chosen global goals as illocutionary acts.

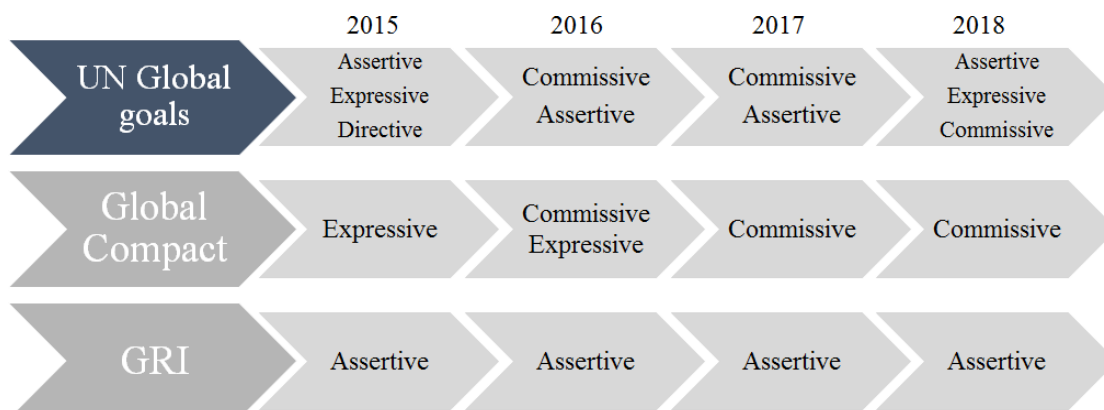


Figure 4. The development of theme 1 and 6 as illocutionary acts.

6. Discussion

The thesis have examined how the SDGs function as aspirational CSR communication in an organisation that is considered having a successful CSR work. The analysis also looked into how specific types of aspirational CSR talk developed over time, and what that development led to. In support of these examinations, speech act-theory were part of a theoretical foundation, so it was also of interest to understand how the SDGs could be explained through this theory. This chapter will thus discuss these concepts on both a broad, philosophical level and a more detailed level, in relation to what the analysis discovered.

When Searle developed the speech act-theory, he based his arguments on examples of verbal talk between people in everyday situations (Searle, 1969). When being used in this thesis, the theory thus needed to be adapted to a textual application, where the talk of course changes character from being spoken verbally to being written on a piece of paper. Thereafter, the theory needed to adapt even more, towards a text written in an organisational context, which with all of its implications, regulations and external pressures does something with the words. They cannot be written in whatever way suits the writer, they need to conform to be accepted as a righteous corporate document. The personality of the talk has thereby taken a long journey from what Searle initially intended it to be, to the type of talk that is being studied here. Some kind of modification had to be done in order for the speech act-theory to provide proper guidance in this thesis. By looking at the suggestions of contemporary and unconventional communication researchers, the original and purely linguistic theory have in this thesis been developed into a theoretical frame that takes new, organisational aspects into consideration.

Connect CSR aspirations to core business

After coding, five major themes were distinguished: Goal 7, Goal 12, Goal 14, Goal 15 and General comments on the global goals. These themes are directly related to the topics that Coop themselves are the most important for them to focus on. They therefore posed as subheadings in the analysis. Other themes arose as well, which were not directly connected to

the research aim, but related in that they manage the same topics and addressing the same issues as Agenda 2030 do. These were writings on the UN Global Compact and GRI. Following the development of early established aspirations under each theme, certain patterns were noticed. Goal 7 (affordable and clean energy) was only mentioned once for example, while goal 12 (responsible consumption and production) and Agenda 2030 are mentioned repeatedly through all of the reports. An initial reflection to why certain goals have gained certain acknowledgment by Coop is that it has been directly connected to their core business. Through their operations of providing daily consumption goods, they have an immediate impact on how citizens in Sweden buy and consume products. By directing their purchasing habits, offering campaign prices and putting high demands on producers, Coop can change the habits of how Swedish citizens consume daily goods. If, for example, non-organic bananas are considered to have a higher negative climate footprint than organic bananas do, Coop can direct its customers towards only buying organic bananas instead. That is, either by making them cheaper than non-organic bananas, or by taking a more controversial stance and simply stop offering the non-organic bananas in their stores. At length, they can use this impact towards their producers. If Coop, as a big actor in the Swedish market for its branch, is refusing to offer non-organic bananas in their stores, they can place high demands on their producers to transition into organic farming. Results are, they can directly, through small or big changes in their daily operations, contribute towards a more sustainable consumption and production in the world (that is, goal 12). Comparing that to goal 7, which is not directly connected their core business, they are experiencing more difficulties in contributing. The somewhat easy adjustments of transitioning to sustainable energy sources in the stores can be done, but it does not have the same effect as contributions towards goal 12. An energy corporation on the other hand, would probably put goal 7 as their main goal, certainly covering their core business. This could be a reason that we only hear Coop speak of four of the 17 global goals. They might find it difficult to incorporate the goals that lie far from their core business, and decide to focus on the ones that do, at least at this early stage of Agenda 2030. Coop have a history of engaging in society and aspiring to be the green choice on the market. What is their power in this position of being a role model? Can their CSR efforts pose as aspirations to other companies and organisations? It is clear that they are successful in their CSR work and their aspirations surrounding responsible consumption and production (goal 12) have been the most long-lived and extended aspiration in the annual reports. This sends a message to other organisations, that a stepping stone towards contributing to the UN global goals is to start in your own core business. Which of the goals lie closest to the heart of the

organisation? If aspirations are expressed towards goals that have a close connection to the core business, it has a stronger chance of positive development and extension. It is also not as easy for the public to scrutinize CSR talk around these topics and call it greenwashing, since it is so closely related to communication about regular business development. Interestingly, the same conclusion have been stated by the scholars who perform managerial CSR studies, which indicates that the CCO-perspective on CSR is not as far away from the conventional perspective as predicted.

Combine assertive illocutions with more aspirational illocutions

What also makes communication around goal 12 different from what is said about the other goals, is that it was repeated in an assertive manner every year since the establishment in 2015. In 2016 and 2018 it was also paired with a declaration. None of the other goals were repeated with the same types of illocutionary acts. The aspiration was shown to have elaborated extensively from its initial establishment in the years that these repetitions were made. The first elaboration came directly in 2016, moving the initial utterance from a *possibility to contribute* to being their *main goal*. The second large elaboration took place in the last report of 2018, where the aspiration moved from being their main goal to being described with a full argument where both CSR actions and further extension of the aspiration is noticed. This tells us that the assertive illocution, paired with a declaration, occurs at the same time as detailed descriptions of CSR actions are given and as the aspiration is extended. If the combination of assertive (more action-driven in character) and declarative (more aspirational in character) illocutions is repeated, elaborated and extended, it enables for both action to be taken and for further aspirational talk.

The general comments on the UN global goals are also developing in a steady and progressive way. The pattern that is noticeable here is that it was first mentioned as an expressive and an assertive. That is, Coop expressed that the UN had launched global goals on sustainable development (assertive), and they expressed a positive attitude towards them (expressive). The expressive does show a level of commitment as well, but as previously discussed, it could be risky to express full commitment towards the entire agenda before having time to fully review them. What then follows, however, is a steady development of the agenda being referred to as both assertive and commissive illocutions every year since the launch. With Coop already being affiliated with UN through the Global Compact, this sign of repeatedly and consistently referring to UN and its aspirations, reflects as an attempt to emphasize a true commitment to what UN announces. This pattern of combining an assertive

illocution with one that is interpreted as more aspirational (as commissives and declarations), is therefore the same as with goal 12. It does come naturally that these two themes follow the same patterns, since it is hard to mention aspirations or actions surrounding one of the global goals without broadly mentioning the “UN global goals”.

Include hearer-perspective when examining aspirational talk

The rest of the themes are not following the same, clear pattern. Every label that was chosen for each quote had to be joined with an argument for why that exact label was the most suiting one. It was also noted that some sayings changed character according to the history of the quote, and not only because the quote had changed linguistically. If it was a quote that was repeated from a previous report, and perhaps slightly elaborated, it could be given another coding unit, despite it not having changed formulation in a larger sense. This occurred when the intention of the speaker was interpreted to have changed. Although, since this thesis is not examining the underlying intentions of the speaker of illocutions, the interpretation of change must come from the hearer. If I as a researcher interpreted a change of character in some quote, despite it not having been majorly rewritten, it is likely that hearers will do to. So, the understanding of illocutionary acts is dependent on who is interpreting them, and what perspective that person brings to the situation. This implies that any possible outcomes of the spoken illocution cannot only depend on the intention of the speaker, as implied by Searle (1969), it is also dependent on the perspective of the hearer. The conditions suggested by Christensen et al. (2013) are also not exhaustive in explaining the outcome of aspirational talk, since they do not take the hearer perspective in consideration. Using aspirational talk in annual reports can therefore be interpreted in a million ways, depending on who is reading the report, and what that person is expecting from the company. It indicates that some sentences might have intended to have an aspirational character, but the reader is not experiencing them as such, and vice versa. This thesis therefore shows that the interpretation of the hearer of aspirational CSR talk is underrated, and should be taken into consideration when conducting empirical research on the topic.

The SDGs have naturally been given an aspirational character, in their position as global guidelines for practically everyone on this earth. They aim to give politicians, organisations and businesses a direction to where we need to be heading if we have an interest in a peaceful, healthy and thriving society (provocatively put). They basically tell us that we will have peace on earth if all of the goals are met, a height of ambition that cannot be anything but aspirational. However, they are also formulated as just “goals”, with sub-

objectives that are very straightforward and practically guiding, which implies that they are possible to reach within the given time frame. The SDGs' role as illocutionary acts is thus very ambivalent. What was noticed in the analysis was that almost everything that was being said about the global goals was possible to code as an illocution. This entails that Coop could mention them briefly without the intention of communicating in an aspirational way, and the text would still come off as ambitious and visionary, with an implicit meaning to induce action. At the same time, the negative aspects of aspirational talk, those of being accused as hypocritical talk without real substance, could easily be hidden behind the practical aspects of the goals. The practicalities were also supported by Coop's already existing affiliation with the UN Global Compact and GRI. These affiliations have given the company a "license" to speak aspirationally without it coming off as hypocritical. What this ultimately implies is that the global goals are in its creation written in such a way that they are both aspirational and inductive of action, especially strengthened when positioned within an annual report. What is worth noticing is nevertheless that Coop has not taken the opportunity to connect their solid commitment to the UN Global Compact and existing work with the GRI to the UN global goals. Since they already have a functioning practice of CSR reporting, it would be fairly easy for them to communicate how the GRI-reporting helps them to contribute to the suiting global goals. Turning to the argument of Wang, Hsiei and Sarkis (2018), this could be a signal to the reader that Coop does not have pleasing results according to the global goals. As previously discussed, vague reporting in annual reports is commonly seen where the company is trying to cover up mediate or poor results. If Coop instead was proud of their results as a contribution to Agenda 2030, it would show more clearly. A contrary explanation is that they on the other hand are cautious with what they are announcing, to protect their reputation from being impaired by accusations of green-washing and hypocrisy. Patterns of very sparse information on the contribution to Agenda 2030 could thus imply that the company is not performing very well, or that they are cautious with speaking to loudly about CSR performance. Once again, the findings indicate the complexity in studying strategic CSR communication in an empirical manner without acknowledging the interpretation of all stakeholders.

When Christensen and his colleagues (2013) discussed CSR as aspirational talk they departed from the definition that aspirational talk is communication "which announces ideals and intentions rather than reflect actual behaviour" (p. 373). The quotes in object of the analysis can be considered as having a varied level of aspiration. Some of them are barely there, others are clear-cut examples of it. However, the very action of speaking of these issues is aspirational on its own, since CSR as an organisational practice observed through the CCO-

perspective, should not be seen to have an ending. If some of the quotes are reflecting actual behaviour, those actions have been taken and, most importantly, been *communicated* in the annual report to announce the intentions of the company to act socially responsible.

Challenging to combine linguistic theory in CCO-oriented studies

Nevertheless, since no company can act perfectly responsible at all times, it is not a state that one reaches and which thereafter stays constant. It is an ongoing process and thus, always retains some level of aspiration. It is this ongoing process of communication that is constituting of the responsible organisation and thus its decisions of actions. It shows in the coding, where the many options for deciding the type of illocutionary act for each quote is a signal that the communication is a circular process that cannot be boxed into a linguistic structure. The communication around CSR issues is a process that goes back and forth, up and down, around in circles before inducing any type of action, or even more important, inspiring hearers to continue the discussion. Christensen and his colleagues (2013) are trying, despite their claim of adopting the CCO-perspective, presenting a concept where the communication still is seen as the means to induce action. They suggest future studies of looking at how different types of aspirational talk develop over time and induce CSR action. This thesis have departed from their suggestion, and have offered an early empirical examination of how types of aspirational CSR communication develops over time, but the analysis show that the communication from a CCO-perspective is too complex to study by simply tracing linguistic patterns.

7. Concluding remarks

7.1. Conclusions and knowledge contribution

The discussion have led to four final conclusions. The first two are of a more practical nature, whilst the other two have a more philosophical character. The first conclusion is that if CSR aspirations are to be expressed, they are more likely to be elaborated and extended if the topics of them are connected to the organisations core business. Second, CSR aspirations are also more likely to be elaborated and extended if they are repeated with a combination of action-driven comments and more aspirational comments. The thesis have used the SDGs as examples of CSR communication to examine how they develop as aspirational talk, and the findings show that CSR efforts benefit from being discussed both in connection to CSR action, and by continuously elaborating and extending them as CSR aspirations, in order to keep the discourse alive and progressive.

Third, this thesis aimed to empirically examine how the Sustainable Development Goals are used in annual reports and to understand the function of them as aspirational CSR talk. Studying this topic in the CCO-perspective, the thesis also intended to contribute to the emerging research on strategic CSR communication as constituting. Based on the discussion above, the findings show that strategic CSR communication is dependent on continuously immersing in the interpretation and engagement of all stakeholders. The intention that lies behind an utterance in a text might be interpreted in a completely different way, which impacts the development of the CSR discourse. These findings confirm that aspirational CSR talk should be studied through the CCO-perspective. It is a clear social construction and not a structural communication tool.

Lastly, the theoretical model provided in this thesis combines three theoretical arguments that build on each other. Christensen et al. (2013) based their argument on the view of language as performative, the same premises that Austin (1975) and Searle (1969) built the speech act-theory upon. Penttilä (2019) extended the argument of Christensen and his colleagues by incorporating the concept in texts. Christensen et al. and Penttilä's arguments

thus both build on the speech act-theory. This thesis departed from the suggestion of Christensen et al. (2013) to produce empirical examinations of aspirational talk, but the discussion show how challenges appear when the speech act-theory is suggested as foundation for research within the CCO-perspective. Since CCO view communication as the end goal itself, it stands in contradiction to the speech act-theory, where communication still aims towards an action. Despite updating the speech act-theory with a modern understanding of communication as performative (through aspirational talk), the analysis and the discussion show that this theoretical framework is too vague in an empirical context. A mere combination of the three arguments is thus not comprehensive. The complexity of viewing communication as constitutive is underestimated, and one cannot examine the practice as three equally sized pieces of pie that moves in a circular process. The impacts of speakers' intentions and hearers' interpretation have the potential to either multiply or completely discard the potential in aspirational CSR communication, which need to be considered in the model as well. It needs to acknowledge all given aspects that have an impact on the character of aspirational CSR talk, without ascribing them with a value or an order of work (see Figure 5.).

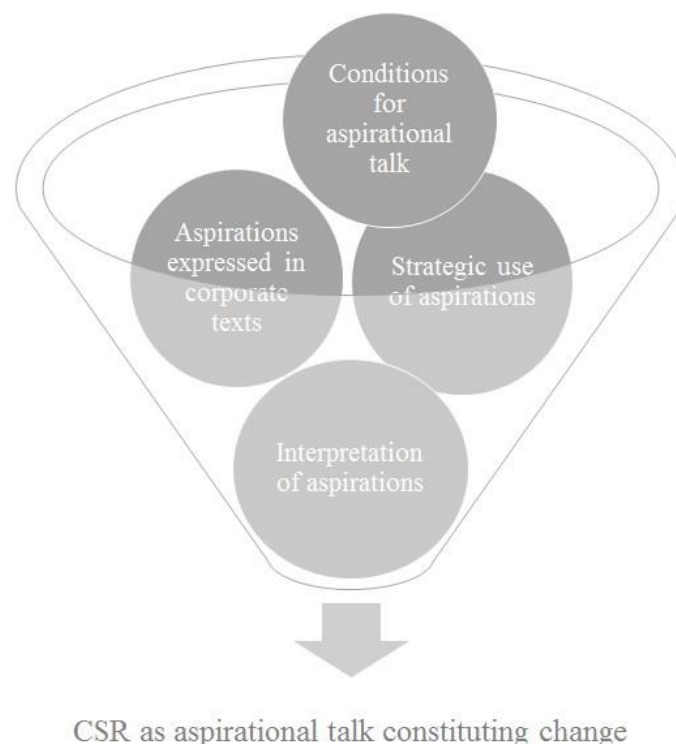


Figure 5. Suggestion for how aspirational CSR communication should be studied in texts.

All in all, the often sensitive headlines of CSR efforts has the ability to move emotions in stakeholders and through that keeping the discourse alive. Total consensus on “correct” CSR

communication will probably not be reached, and deciding to “agree to disagree” is a decision that no one wants to take since it would kill the discussion. Instead, an “agreement of continued debate” would be the most rewarding. Organisations and scholars can, in line with the CCO-perspective, view this debate as a helping hand to guide them through the tangled discussions and ensure organisations that are constituted from the direct opinions of all stakeholders. The key to successful CSR work lies in to not disregard any attempt to move the debate forward, but instead to contemplate the value of talking, elaborating, acting, and then to continue talking. The main conclusion of this thesis is therefore to seriously contemplate whether it is possible trace aspirational CSR talk over time and find that it induces CSR action. This view still holds thoughts of CSR communication as a management tool, since it is applied to achieve an outcome related to organisational goals. A true CCO-perspective on aspirational talk would see the communication itself as the outcome.

7.2. Suggestions for future research

What is noticed here is how the conjoint approaches of both extending CSR aspirations further and reporting on CSR actions have provided the most long-lived and developed communication about the CSR topic. Some level of aspirational talk is thus fruitful to the development of CSR work to remain progressive. Although, to further nuance the understanding of how CSR aspirations develop over time, it is also necessary to expand this study when more time has passed. Looking in 10, 15 or 20 years, development patterns might show more clearly.

To deepen the understanding on how aspirational CSR communication is intended by the speaker, research should be conducted as interviews and in-depth observations of management groups. A study like this would complement the findings of this thesis by providing the understanding of the underlying intentions. It would also be beneficial to study the interpretations of aspirational CSR talk from in-depth interviews with different stakeholder groups. This type of study would complement this thesis with a hearer perspective by moving from a linguistic interpretation to a perspective based on stakeholder theory.

Finally, since this thesis found it troublesome to use a modified CCO-perspective, future studies of aspirational CSR communication should be conducted through one of the established schools of thought. This could simplify the understanding of communication as constitutive of organising, and make the application in a study more streamlined.

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Appendix - Empirical data

Reading instruction

This document contains all the collected data from Coop's annual reports, years 2015-2018. They are presented as quotes under each report, starting with 2015 and then moving on chronologically. Some of the quotes are however not presented and numbered in the same order as they appear in the annual reports. This is due to the nature of the analytical work. When reading the texts several times, new quotes appeared that had been overseen or not relevant in previous readings.

Two sections of the annual reports were analysed, the CEO foreword and the sustainability report. It is also in these order the quotes will be presented. Before each translated quote, a larger section of the original quote in Swedish is displayed.

Each quote is numbered according to which annual report it belongs to, and coded according type of illocutionary act (assertive, directive, commissive, expressive, declaration and promise) and CSR topic (goal 7, goal 12, goal 14, goal 15, UN's global goals, Global Compact and GRI).

Annual report 2015

CEO foreword

Neither the UN Global Compact nor Agenda 2030 were referred to in the CEO foreword from 2015, despite the emphasizing infographic of “Important happenings 2015” shown below.



Sustainability report

Original text (Swedish):

Många händelser under 2015 kommer att forma planetens och människors framtid. Bland annat beslutade FN om 17 globala mål för hållbar utveckling och det tecknades ett nytt klimatavtal i Paris. För att nå FN:s mål krävs att alla bidrar, inte minst näringslivet. Coop är anslutet till FN:s Global Compact via KF och vi välkomnar de globala målen. Coop kan exempelvis bidra till målen om ansvarsfull konsumtion och produktion, liv under vatten samt liv på land. (Coop, 2016, p. 34)

2016:1

“Many events in 2015 will shape the future of the planet and people” (Coop, 2016, p. 34)

- Assertive
- General

2016:2

“Among other things, the UN decided on 17 global goals for sustainable development and a new climate agreement was signed in Paris” (Coop, 2016, p. 34)

- Assertive
- General

2016:3

“In order to reach the UN goals, everyone must contribute, not least the business community” (Coop, 2016, p. 34)

- Directive
- General

2016:4

“Coop is affiliated with the UN Global Compact via KF and we welcome the global goals” (Coop, 2016, p. 34) (Quote 2015:4)

- Expressive
- Global Compact
- General

2016:5

“Coop can, for example, contribute to the goals of responsible consumption and production, life under water and life on land” (Coop, 2016, p. 34)

- Promise
- Goal 12
- Goal 14
- Goal 15

Original text (Swedish):

För att presentera Coops hållbarhetsprestanda på ett rimligt och tillförlitligt sätt utgår Coop från Global Reporting Initiatives (GRI) riktlinjer för hållbarhetsrapport, version G4 och redovisningsalternativ Core. (Coop, 2016, p. 48)

2016:6

“To present Coop's sustainability performance reasonably and reliably, Coop assume the Global Reporting Initiatives (GRI) guidelines for sustainability report, version G4 and accounting options Core” (Coop, 2016, p. 48)

- Assertive
- GRI

Annual report 2016

CEO foreword

Original text (Swedish):

Som en viktig del i vårt arbete för hållbar utveckling står vi fortsatt bakom FN:s Global Compact och dess vägledande principer (Coop, 2017, p. 5).

2017:1

“As an important part of our work for sustainable development we are still behind the UN Global Compact and its guiding principles” (Coop, 2017, p. 5)

- Commissive
- Global Compact

Sustainability report

Original text (Swedish):

“Coop är anslutet till FN:s Global Compact via KF och vi välkomnar de 17 globala målen för hållbar utveckling som presenterades hösten 2015. För att nå FN:s mål krävs att alla bidrar, inte minst näringslivet. Vi har utvärderat vår verksamhet gentemot de 17 målen och identifierat de mål där Coop direkt eller indirekt har en stor påverkan samt kan påverka för att driva utvecklingen framåt. Vårt huvudmål inom verksamhetsutvecklingen är mål 12 som fokuserar på hållbar konsumtion och hållbar produktion. Genom vår hållbarhetsstrategi, där vi arbetar med ett hållbart sortiment i hållbara butiker från hållbara leverantörer, bidrar vi till att nå målet. Vi har även genom vår strategi stora möjligheter att positivt bidra bland annat till målen kring hav och marina resurser, ekosystem och biologisk mångfald, samt hållbar energi för alla.” (Coop, 2017, p. 36)

2017:2

“Coop is affiliated with the UN's Global Compact corporate initiative via KF and we welcome the 17 global goals for sustainable development that were presented in the fall of 2015”

- Commissive
- General
- Global Compact

2017:3

“In order to reach the UN goals, everyone must contribute, not least the business community”

- Directive
- General

2017:4

“We have evaluated our operations in relation to the 17 goals”

- Assertive
- General

2017:5

... and identified the goals where Coop directly or indirectly has a major impact and can influence to drive the development forward”

- Commissive
- General

2017:6

“Our main goal in business development is Objective 12, which focuses on sustainable consumption and sustainable production”

- Declaration
- Goal 12

2017:7

“Through our sustainability strategy, where we work with a sustainable range in sustainable stores from sustainable suppliers, we contribute to achieving the goal”

- Assertive
- Goal 12

2017:8

“Through our strategy, we also have great opportunities to positively contribute, among other things, to the goals of sea and marine resources, ecosystems and biodiversity, as well as sustainable energy for all”

- Promise
- Goal 14
- Goal 15
- Goal 7

Original text (Swedish):

COOPS HÅLLBARHETSSTRATEGI

RAMVERK FÖR STRATEGIN

Vårt ägardirektiv tillsammans med FN:s globala mål för hållbar utveckling och Global Compact sätter ramarna för vår hållbarhetsstrategi.



COOPS SAMHÄLLENGAGEMANG* OCH MÅLOMRÅDEN

Vi skapar störst medlems- och samhällsnytta genom vårt arbete inom tre målområden: Hållbart sortiment, hållbara butiker och hållbara leverantörer.

* Coops samhällsengagemang har ersatt tidigare målområde Hållbar samhällsaktör

(Coop, 2017, p. 37)

2017:9

“Our Ownership Directive, together with the UN’s 17 global goals for sustainable development by 2030 and Global Compact sets the framework for our sustainability strategy”

- Commissive
- General
- Global Compact

Original text (Swedish):

För att presentera Coops hållbarhetsprestanda på ett rimligt och tillförlitligt sätt utgår Coop från Global Reporting Initiatives (GRI) riktlinjer för hållbarhetsrapport, version G4 och redovisningsalternativ Core. (Coop, 2017, p.52)

2017:10

“To present Coop's sustainability performance reasonably and reliably, Coop assume the Global Reporting Initiatives (GRI) guidelines for sustainability report, version G4 and accounting options Core” (Coop, 2017, p. 52)

- Assertive
- GRI

Annual report 2017

CEO foreword

Nothing besides generally talking about sustainability.

Sustainability report

Original text (Swedish):

Coop är anslutet till FN:s företagsinitiativ Global Compact via KF och vi står bakom FN:s 17 globala mål för hållbar utveckling, Agenda 2030. Vi har utvärderat vår verksamhet gentemot målen och valt att prioritera de mål där Coop har en stor påverkan direkt eller indirekt, och där vi kan bidra för att driva utvecklingen framåt. Vårt huvudsakliga fokus ligger på mål 12 som handlar om Hållbar konsumtion och produktion. Vi bidrar genom att erbjuda våra kunder hållbara produkter från hållbara leverantörer i hållbara butiker. Vi har även stora möjligheter att bidra positivt till fler mål genom att ställa höga krav genom hela vår värdekedja. Ett tydligt exempel är mål 14, Hav och marina resurser, som har en direkt koppling till vår strategi för levande hav och vår fiskestrategi. Vi vill underlätta för kunden och därför har vi tagit fram en fisklista och plockat bort ohållbara alternativ ur sortimentet samt beslutat om att certifiera samtliga färska eller manuella fiskdiskar enligt MSC och ASC. (Coop, 2018, p. 30)

2018:1

“Coop is affiliated with the UN's Global Compact corporate initiative via KF and we stand behind the UN's 17 global goals for sustainable development, Agenda 2030”

- Commissive
- Global Compact
- General

2018:2

“We have evaluated our business in relation to the goals...”

- Assertive
- General

2018:3

“... and have chosen to prioritize the goals where Coop has a great impact directly or indirectly, and where we can contribute to driving the development forward”

- Commissive
- General

2018:4

“Our main focus is on objective 12, which is about sustainable consumption and production”

- Declaration
- Goal 12

2018:5

“We contribute by offering our customers sustainable products from sustainable suppliers in sustainable stores”

- Assertive
- Goal 12

2018:6

“We also have great opportunities to contribute positively to more goals by placing high demands throughout our value chain”

- Assertive
- General

2018:7

“A clear example is objective 14, Sea and marine resources, which have a direct connection to our strategy for living sea and our fishing strategy”

- Commissive
- Goal 14

2018:8

“We want to make it easier for the customer...”

- Expressive
- Goal 14

2018:9

“... and therefore we have developed a fish list and removed unsustainable alternatives from the range and decided to certify all fresh or manual fish disks according to MSC and ASC”

- Directive
- Goal 14

Original text (Swedish):



(Coop, 2018, p. 31)

2018:10

“Our Ownership Directive, together with the UN's 17 global goals for sustainable development by 2030 and Global Compact sets the framework for our sustainability strategy”

- Commissive
- General
- Global Compact

Original text (Swedish):

Via KF är Coop anslutet till FN:s Global Compact, vilket ställer krav på vårt arbete med mänskliga rättigheter och antikorrupktion. (Coop, 2018, p. 42)

2018:11

“Via KF, Coop is connected to the UN Global Compact, which demands our work on human rights and anti-corruption” (Coop, 2018, p. 42)

- Commissive
- Global Compact

Original text (Swedish):

Svanen är en nordisk officiell miljömärkning som tar hänsyn till produktens miljöbelastning under hela dess livscykel. Kraven gäller energi- och vattenförbrukning, luftförorening, avfallsproduktion, hållbart skogsbruk samt buller- och markföroreningar. Krav ställs på produktens kvalitet och funktion. (Coop, 2018, p. 37).

2018:12

“Svanen’ is a Nordic official eco-labelling that takes the product's whole life cycle environmental impact into account. The requirements apply to energy and water consumption, air pollution, waste production, sustainable forestry and noise and soil pollution. Requirements are placed on the product's quality and function.”

- Goal 7

Original text (Swedish):

För att presentera Coops hållbarhetsprestanda på ett rimligt och tillförlitligt sätt utgår Coop från Global Reporting Initiatives (GRI) riktlinjer för hållbarhetsrapport, version G4 och redovisningsalternativ Core. (Coop, 2018, p. 48)

2018:13

“To present Coop's sustainability performance reasonably and reliably, Coop assume the Global Reporting Initiatives (GRI) guidelines for sustainability report, version G4 and accounting options Core” (Coop, 2018, p. 48)

- Assertive
- GRI

Original text (Swedish):

Det krävs en hel del energi för att förse Coops butiker med värme, kyla, ventilation och belysning och vi arbetar ständigt för att minska och effektivisera vår energianvändning. Huvudparten av Coops butiker använder el från förnybara källor. Under 2017 minskade Coop Sveriges butikers elförbrukning från 212 GWh till 195 GWh, vilket är en minskning med 8 procent. Åtgärder som till exempel att installera LED-belysning har visat sig vara effektiva

och har kort återbetalningstid. Fram till slutet av 2017 har ett flertal butiker installerat laddstolpar på sina parkeringar för laddning av el- och laddhybridbilar. Med dessa kan kunderna handla hållbart i våra butiker och under tiden ladda sin bil med förnybar el. (Coop, 2018, p. 39).

2018:14

“It takes a lot of energy to provide Coop's stores with heat, cooling, ventilation and lighting, and we are constantly working to reduce and streamline our energy use. The majority of Coop's stores use electricity from renewable sources. In 2017, Coop Sweden's stores' electricity consumption decreased from 212 GWh to 195 GWh, which is a decrease of 8 percent. Measures such as installing LED lighting have proven to be effective and have a short payback period. Until the end of 2017, several stores have installed charging posts on their parking spaces for charging electric and charging hybrid cars. With these, customers can shop sustainably in our stores and meanwhile charge their car with renewable electricity.”(Coop, 2018, p. 39).

- Goal 7

Original text (Swedish):

Vi har en hög nivå av förnybar el till våra butiker och om vi inte når ända fram beror det ofta på fastigheter där vi är inhyrda och inte har samma direkta påverkan på elförsörjningen. (Coop, 2018, p. 31)

2018:15

“We have a high level of renewable electricity for our stores and if we do not reach it all, it is often due to properties where we are leased and do not have the same direct effect on the electricity supply.”(Coop, 2018, p. 31)

- Goal 7

Annual report 2018

CEO foreword

Nothing.

Sustainability report

Original text (Swedish):

Ofta landar debatten i klimatfrågan, men det är bara ett av FN:s 17 globala hållbarhetsmål. Vi måste få kunden att förstå att alla produkter som konsumeras har en kostnad i form av påverkan på våra samhällen och vår miljö. (Coop, 2019, p. 13)

2019:1

“Often the [sustainability] debate lands on the climate issue, but it is just one of the UN's 17 global sustainability goals” (Coop, 2019, p. 13)

- Assertive
- General

2019:2

“We must get the customer to understand that all products consumed have a cost in terms of impact on our communities and our environment” (Coop, 2019, p. 13)

- Directive
- Goal 12

Original text (Swedish):

Via Kooperativa Förbundet (KF) är Coop anslutet till FN:s Global Compact, vilket ställer krav på vårt arbete med mänskliga rättigheter och antikorrruption. (Coop, 2019, p. 22)

2019:3

“Via KF, Coop is connected to the UN Global Compact, which demands our work on human rights and anti-corruption” (Coop, 2019, p. 22)

- Commissive
- Global Compact

Original text (Swedish):

Enligt FN:s globala mål ska matsvinnet i världen halveras till år 2030. Att minska matsvinnet är en prioriterad fråga för Coop, och arbetet har utmynnats i många aktiviteter som sänkt andelen svinn i butik. Men det är i hemmen som vi slänger allra mest, nästan en tredjedel av maten vi köper äts inte upp. Vi vill därför hjälpa konsumenterna att minska sitt eget matsvinn. Coop genomför informationskampanjer i media och butikerna för ökad kunskap om mathantering och matens hållbarhet. På coop.se finns inspirerande recept för att laga mat på rester under rubriken Restfest. Vårt senaste utspel Old Milk, som du kan läsa mer om på sidan 17, handlar om att börja lita på sina egna sinnen för att avgöra om maten är ätbar eller för gammal. (Coop, 2019, p. 45)

2019:4

“According to the UN's global goals, food wastage in the world needs to be halved by 2030” (Coop, 2019, p. 45)

- Assertive
- Goal 12

2019:5

“Reducing food waste is a priority issue for Coop...” (Coop, 2019, p. 45)

- Declaration
- Goal 12

2019:6

...“and the work has resulted in many activities that lowered the share of shrinkage in stores” (Coop, 2019, p. 45)

- Assertive
- Goal 12

2019:7

“But it is in the homes that we throw the most, almost one third of the food we buy is not eaten up” (Coop, 2019, p. 45)

- Assertive
- Goal 12

2019:8

“We therefore want to help consumers reduce their own food waste” (Coop, 2019, p. 45)

- Commissive

- Goal 12

2019:9

“Coop conducts information campaigns in the media and the stores for increased knowledge about food handling and food sustainability” (Coop, 2019, p. 45)

- Assertive
- Goal 12

2019:10

“At coop.se there are inspirational recipes for cooking leftovers under the heading Restfest. Our latest play Old Milk, which you can read more about on page 17, is about starting to trust their own minds to determine if the food is edible or too old” (Coop, 2019, p. 45)

- Directive
- Goal 12

Original text (Swedish):

Coop har tagit samhällsansvar sedan Kooperationen grundades 1899. Hållbarhet är en del av vårt DNA och vår affär. Vårt ägardirektiv tillsammans med FN:s 17 globala mål för hållbar utveckling till 2030 och Global Compact sätter ramarna för vårt hållbarhetsarbete och utifrån det har vi utvecklat en hållbarhetspolicy och en hållbarhetsstrategi. (Coop, 2019, p. 50)

2019:11

“Coop has taken social responsibility since the cooperative was founded in 1899”

- Expressive
- General

2019:12

“Sustainability is part of our DNA and our business”

- Expressive
- General

2019:13

“Our owner directive together with the UN's 17 global goals for sustainable development by 2030 and the Global Compact set the framework for our sustainability work and on that basis we have developed a sustainability policy and a sustainability strategy”

- Commissive

- General
- Global Compact

Original text (Swedish):

Hållbarhetsrapporten är framtagen enligt Global Reporting Initiatives (GRI) standard, nivå Referenced. (Coop, 2019, p. 58)

2019:14

“The sustainability report is produced according to the Global Reporting Initiative (GRI) standard, level Referenced.”

- Assertive
- GRI