A Sustainable Strategy rather than a Sustainability Strategy

- A case study about how Chief Sustainability Officers implement change toward sustainable business in the Swedish context

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Sincerely,

Frida Briggner and David Mirosavic

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Abstract

Title: A Sustainable Strategy rather than a Sustainability Strategy

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Purpose: The purpose of this thesis is to expand the knowledge of how CSOs can increase their performance in the change toward sustainable businesses in the Swedish context. To investigate this, the study will focus on successful CSOs chosen by specific criterias in order to gather up-to-date insights from relevant CSOs operating in the leading sustainable country. More precisely, the study intends to increase the understanding of how CSOs should operate, what competencies they need to create sustainable businesses, and what context is most fruitful. Thereby, this study aims to contribute with additional empirical insights to the literature regarding change management in the role of the CSO.

Research Question: How do CSOs implement change toward sustainable business?

Literature Review: The authors based the literature review on change drivers in regards to change management, sustainability and CSOs to create a preliminary theoretical framework from the three factors; individual, contextual and operational.

Methodology: A qualitative study based on an abductive approach was utilized by deductively following the created theoretical framework. This pre-structured the interviews with the CSOs and then inductively revised the framework based on the empirical findings.

Conclusions: The findings both confirmed and contrasted the preliminary theoretical framework and were the foundation for an updated framework. The individual aspects were found to be holistic combined with a need for knowing when to pick your battles. The contextual aspects suggested it to be beneficial to act in a regulated industry, have a decentralized organization and to be placed in the executive group. The operational aspects highlighted the importance to integrate sustainability into the overall vision, to create curiosity for sustainability among the employees and to communicate from the perspective of the receiver. Three overarching themes were further found which are the complexity of the role, the importance of business understanding, and to fully integrate sustainability by having a sustainable strategy rather than a sustainability strategy.

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1. Introduction

In the first chapter, the background of the thesis is explained concerning sustainability issues and the role of businesses. The chapter is followed by a problematization illustrating the emerging role of the CSO, its inconsistencies and the relevance of a Swedish context to demonstrate the gap. Lastly, a purpose statement and a research question are stated.

1.1 Background

The World Commission of Environment and Development articulated in 1987 a definition of sustainable development as "it meets the needs of the present without compromising the ability of future generations to meet their own needs" (Brundtland, 1987, p.8). The definition rests on three different pillars that together constitute sustainability, namely, environmental, social and economic sustainability (Brundtland, 1987). Concerning the environmental pillar, the last decade was the warmest one measured (United Nations, n.d.). Climate change has had serious consequences including melting polar ice, rising sea levels, forest fires, and declining biodiversity (United Nations, n.d.). In addition, in regards to the social pillar, we have still not reached the point where everyone is living with the same human rights (Liberties, 2022). The financial crisis in 2008 further indicates issues with the economic sustainability (Gurtner, 2010). In order to take action and stop these threats to our planet, it is not enough with governmental efforts, instead, businesses play a key role in the journey toward change (United Nations, n.d). In September 2015 the world's leaders signed a plan, Agenda 2030 to achieve an environmental, social, and economic sustainable world by 2030. The agenda is created by scientists, academics and companies, hence the responsibility to fulfill these goals lies on the society as a whole including governments, municipalities as well as businesses (Förenta Nationerna, n.d.). The introduction of sustainability in the world of business has already, and will continue to, change how companies operate today and in the future (Chandler, 2020).

According to Lubin and Esty (2010), the history of the business landscape is marked by relatively stable periods alternated with periods framed by fundamental shifts in the market that completely change the conditions for decision-making. These shifts can be described as business megatrends and the challenge of sustainability is a new megatrend that companies need to adapt to (Lubin & Esty, 2010). Adapting to this megatrend and change toward a

sustainability-framed focus has become a necessity for businesses to keep up with the societal expectations, governmental regulations, and to be resilient to changes in operations due to climate change (Chandler, 2020). The Covid-19 pandemic further accelerated the realization of how businesses, the planet, and the health of its people are highly interlinked (Metayer, 2021). This has resulted in increased pressure on businesses to change toward sustainability which is shown in the increasing frequency of sustainability reports, sustainable products and services, as well as the appointment of positions such as the role of Chief Sustainability Officers (CSO) (Hoffman, 2018). [1]

1.2 Problematization

Evidently, it is becoming increasingly important for managers to adapt their companies and adopt a clear sustainability agenda to meet the demands of their stakeholders (Chandler, 2020). As expressed, one increasingly common player in the change toward sustainable organizations is the role of the CSO (Deloitte, 2021). In the U.S., the occurrence of a CSO in public traded companies increased over the last decade by approximately 228 percent (Weinreb Group, 2021). Further, as late as 2020 there was a significant increase in the number of companies implementing their first-ever CSO (Weinreb Group, 2021; Guoli, 2020). A recent global study concluded that during 2020 and 2021 the number of appointed CSOs was almost as many as between 2011 and 2019 (Strategy&, 2022).

Despite this emerging trend of appointing CSOs to the organization, there is limited research on what they actually do (Gerdeman, 2014; Woyke, 2016). Further, research is inconclusive in its results regarding the impact a CSO actually has on sustainability performance (Velte & Stawinoga, 2020; Guoli, 2020; Peters, Romi & Sanchez, 2019; Wiengarten, Lo & Lam, 2017). In addition, the aspect on how CSOs should operate and what competencies they need to work successfully varies across studies (Serafeim & Miller, 2014; Feit, 2016; Fu, Tang & Chen, 2020). Moreover, Berg, Zijp, Vermeulen and Witjes (2019) state that research is limited about the contextual factors influence on the success of CSOs' sustainability implementation. Hence, the role of the CSO entails uncertainty and inconsistencies, which partly could be explained by the fact that it is a relatively new position that is changing at the same pace as the latest knowledge about sustainability is doing (Guoli, 2020).

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[1] CSO will be the title referred to throughout the study as it includes multiple titles within sustainability such as Sustainability Manager, Head of Sustainability, Sustainability Director, etc. (Deloitte, 2021; Feit, 2016).

Therefore it is deemed essential to increase the knowledge about the role of the CSO who plays a role in the change toward sustainability. What kind of person should companies hire as a CSO, what should the contextual factors look like, and how should they operate in order to optimize the company's sustainability performance. In other words, what individual, contextual and operational factors are of importance in the lens of change management toward sustainability. Moreover, previous research on management has mostly focused on general perspectives on how a manager should act, rather than from the perspective of the individual manager (Rostron, 2021; Langley, Smallman, & Tsoukas, 2013). Researchers are thereby requesting studies on how managers themselves perceive their work (Harris & Ogbonna, 2020; Korica, Nicolini & Johnson, 2017; Harding, Lee & Ford, 2014).

A limited number of studies have been conducted in order to examine how CSOs should be and how they should operate to increase the sustainability performance of the organization (Serafeim & Miller, 2014; Larsson, Andersson & Josefsson, 2020). However, since sustainable business is a rapidly changing area (Bakker, 2020) continuous research needs to be conducted. Furthermore, from a geographical perspective, many of the previous studies have been conducted in the U.S. (Serafeim & Miller, 2014). According to Earth.org (2020), the U.S. is, nevertheless, only ranked number 197 on the Global Sustainability Index. However, a study by Strand (2013) shows that there is a considerably greater likelihood of Scandinavian companies having a CSR position among their top management teams than companies from the US. As such, Scandinavian countries are often regarded as being at the forefront of sustainable business (Strand, 2013). In fact, the number one ranked country on the Global Sustainability Index is Sweden (Earth.org, 2020). Hence, this study aims to examine the change work of CSOs in Sweden, from the managers own perspective. By doing this, managers and CSOs can increase their understanding of how to strategically operate to change toward sustainability with insights from the current pioneers.

1.3 Purpose Statement and Research Question

The purpose of this thesis is to expand the knowledge of how CSOs can increase their performance in the change toward sustainable businesses in the Swedish context. To investigate this, the study will focus on successful CSOs chosen by specific criterias in order to gather up-to-date insights from relevant CSOs operating in the leading sustainable country. More precisely, the study intends to increase the understanding of how CSOs

should operate, what competencies they need to create sustainable businesses, and what context is most fruitful. Thereby, this study aims to contribute with additional empirical insights to the literature regarding change management in the role of the CSO.

Based on the purpose, the study will consider individual, contextual and operational factors of the role of the CSO. Hence, the following research question will be examined.

- *How do CSOs implement change toward sustainable business?*

2. Literature Review

In the second chapter, a literature review is outlined to display the current existing theories and knowledge in the field of change management. First, a general picture of change is set, which leads to a list of change drivers that this research will focus on. These change drivers will be subcategories to the three main factors in need of research, which were identified in the problematization, namely, individual, contextual and operational factors. The chapter ends with an operationalization and visualization of a preliminary theoretical framework.

2.1 Change Management in Organizations

To better understand the process of implementing sustainability in companies, a review on organizational change will be outlined, where change toward sustainable business is one part of it. Sveningsson and Sörgärde (2020) state that businesses today are operating in a rapidly changing world and are faced with pressure to implement organizational change in order to meet new circumstances such as new technology, political changes, sociocultural forces, and demographic alterations (Sveningsson & Sörgärde, 2020). In this complex landscape, companies are forced to engage in change management (Blanchard, 2020). Blanchard (2020) says that ""My friend Tony Robbins often says that "doing what you've always done will get you what you've always gotten." But in business today that's just not true, because the goalposts keep moving. For organizations, doing what you've always done will only put you further behind."" (Blanchard, 2020, n.p.). However, despite the importance of creating change, previous studies have disclosed that 70 percent of attempted change initiatives fail (Blanchard, 2020; Robertson, 2015).

Organizational change is according to Eriksson-Zetterquist, Mullern and Styhre (2011) the process where organizations' ambition is to increase their effectiveness by moving toward a desired future. Sveningsson and Sörgärde (2020) express that there are different types of change work and that some are more difficult to carry through than others. The authors explain that one type of change work can be described as revolutionary, where a transformation that is affecting the whole organization is happening. The revolutionary change will have an impact on the structure, strategy, and culture of the organization. They further argue that these areas are interrelated and will affect each other when undergoing a change. Moreover, the authors express that revolutionary change is associated with resistance

and requires an extensive plan from the management (Sveningsson & Sörgärde, 2020). Sveningsson and Sörgärde (2020) continue explaining the opposite of revolutionary change, described as evolutionary. Evolutionary changes are incremental in nature and occur continuously instead of over a limited period of time. The authors describe that it could be new routines for meetings, offering new courses, or hiring a new co-worker (Sveningsson & Sörgärde, 2020). The development of sustainability in businesses can be perceived to have moved from creating evolutionary change to now creating revolutionary change, which is shown in the following citation. Executive Forums (2021) explain the difference, "Today, sustainability teams are becoming integrated into every department throughout the corporate structure, from operations to general counsel, HR to finance. Their impact is being felt at every stage of development, manufacturing, production, communications, and sales.", "unlike past years when someone in the marketing department would go to a 6-week training program on sustainability" (Executive Forum, 2021, n.p.). Classifying sustainability change as revolutionary further emphasizes the importance of creating an understanding of the implementation since Svenningsson and Sörgärde (2020) state that revolutionary change calls for thorough planning in order to avoid resistance.

Kurt Lewin is one of the early influencers in the field of organizational change. His three-step model, also referred to as the Ice-cube model, is according to many the most influential model in organizational change work (Burnes, 2020). The model describes three stages an organization needs to go through when implementing change. First is the unfreezing stage where the goal is to ensure that the employees are ready and onboard with the change. Secondly, the change is executed, and finally, in the refreeze stage, the change is institutionalized and the goal is to ensure that it is permanent (Lewin, 1947).

Another major model in the literature about change management is Kotter's (1995) 8-step model. The model originated as a framework explaining common problems in organizational change (Kotter, 1995). Later on, the model developed into a model explaining how to avoid these common problems (Hughes, 2016). From year 1978 to 2012, Kotter's original publications were the most cited texts in the field of change management (Hughes, 2016). The model stresses that all of these challenges need to be addressed in order to create successful organizational change (Sveningsson & Sörgärde, 2020). The eight steps are phrased as "establishing a sense of urgency", "forming a powerful guiding coalition", "creating a vision", "communicating the vision", "empowering others to act on the vision",

"planning for and creating short-term wins", "consolidating improvements and producing still more change", and finally, "institutionalizing new approaches" (Kotter, 1995, p.61).

2.2 Change Drivers

A central theme in organizational change is change drivers (Whelan-Berry & Somerville, 2010). According to Whelan-Berry and Somerville (2010), the expression of *change drivers* has had two different meanings in the literature. One definition includes the reasons for why change is needed in an organization. In other words, what is the driving force behind the implementation of the change (Whelan-Berry & Somerville, 2010). Thompson, Strickland, and, Gamble (2010) exemplify these drivers as changes in consumer behavior or, for example, increased globalization. In this study, the driver for change is the emerging demands for sustainability. Whelan-Berry, Gordon, and Hinings (2003 cited in Whelan-Berry & Somerville, 2010 p.176) define the other meaning of change drivers as "events, activities, or behaviors that facilitate the implementation of change". Some key drivers for change have received recognition for their importance in facilitating change throughout the literature (Whelan-Berry & Somerville, 2010). These drivers are, vision, leadership, participation, training, and communication (Whelan-Berry & Somerville, 2010; Turner Parish, Cadwallader & Busch, 2008, Somerville & Dyke, 2008; Whelan-Berry, Gordon & Hinings, 2003). Furthermore, contextual drivers are additionally influencing organizational change (Armenakis & Bedeian, 1999). Berg, Zijp, Vermeulen and Witjes (2019) argue that there is a need for research on the contextual factors influence on the success of CSOs sustainability implementation. Contextual factors can further be divided into external and internal elements affecting organizational change (Armenakis & Bedeian, 1999). These drivers and contextual elements will structure the literature review as subcategories to the three main factors; individual, contextual and operational.

2.3 Individual Factors

The first section outlines the individual factors in accordance to the change driver of leadership. Leadership is then divided into two parts, competencies and knowledge.

2.3.1 Leadership

Leadership is named as an essential driver for change in Whelan-Berry and Somervilles', (2010) change drivers. Leadership derived from "The Great Man" theory, also known as Trait Theory, where leaders were born with certain characteristics and qualities (Thomas Carlyle, 1846 cited in Iszatt-White & Sounders, 2017). Later, leadership theories have focused on the behavior of the leader, something a leader can learn rather than has (Cheramie, 2015). The literature continues with transformational leadership, where the leader creates meaning, usually through a created vision for organizations to follow (Jackson & Parry, 2011). Further, the leadership studies developed with a focus on situational leadership where flexibility and adaptation to the context are crucial aspects for a leader (Blanchard & Hersey, 1988).

There is a massive interest in knowledge about leadership and how it contributes to making change (Jackson & Parry, 2011; Sveningsson & Sörgärde, 2020). According to Jackson and Parry (2011) leadership is seen as both the solution and problem to all kinds of dilemmas in society, from acknowledging sustainability issues to creating scientific breakthroughs. Van Poeck, Laessoe, and Block (2017) emphasize the importance of examining leaders' role as change agents in organizational change. The same argument is outlined by Caldwell (2003), that managers should be viewed as change agents since today there are continual changes in organizations and managers need to adapt to societal demands. From a sustainability perspective, Deloitte (2021) also emphasize that CSOs are change agents in their role.

2.3.2 Competencies

There are various competencies that are considered to be of importance for managers working as change agents. The Change Management Institute is a not-for-profit organization that has the ambition to develop change-makers all over the globe (Change Management Institute, 2022). The Institute has developed an extensive model of twelve core competencies that are of importance for change managers (Palmer, Dunford, & Buchanan, 2021). Palmer, Dunford and Buchanan (2021) mention that the framework includes facilitating change, strategic thinking, analytical thinking, power to influence others, coaching for change, project management, communicating effectively, self-management, facilitating, professional development, and two specialist expertise in training and communication. There are various similar versions of these types of competencies frameworks but they all tend to emphasize how multifaceted the role of change managers are (Palmer, Dunford, & Buchanan, 2021).

Further, Larsson, Andersson, and Josefsson (2020) concluded in their study about what skills are essential for specifically sustainability managers that critical thinking, interactive skills, and visionary leadership are important traits. In addition, they highlighted open-mindedness and inquisitiveness as key competencies (Larsson, Andersson & Josefsson, 2020).

A study conducted by Deloitte (2021) asked sustainability professionals what managerial skills they needed to possess in order to be successful in their role. The result indicated that the CSO needed to be able to adapt to situations and take on different roles when needed. The study further showed that in early sustainability work it was crucial to be the agitator, however, as the work proceeded it was also deemed vital to be able to take on the role as the facilitator, the executor, as well as the steward. Although, the role of the steward was slightly less important, which the authors understood as a result of the sustainable development in organizations not being established enough to call for stewarding (Deloitte, 2021).

2.3.3 Knowledge

The role of a CSO is an evolving managerial position with no clear stated guidelines about how the role should be implemented, and what specific knowledge or experience the individual needs to have (Sandhu & Kulik, 2019). Carollo and Guerci (2018) mention that sustainability is a wicked and complex problem and covers both external and internal perspectives of companies. Thereby, a sustainability manager needs to acquire holistic knowledge and a system thinking approach to complexity in order to see and analyze the interconnecting perspectives (Robertson, 2015; Larsson, Andersson & Josefsson, 2020). This is additionally highlighted by Joseph, Orlitzky, Gurd, Borland, and Lindgreen (2017) saying that change leaders have to possess the knowledge of all three aspects of the triple bottom line in order to have a successful sustainability approach.

Larsson, Andersson, and Josefsson (2020) state that sustainability managers should have fundamental knowledge about environmental issues, the consequences of not engaging in sustainability efforts, and the knowledge of how to mitigate the issues. The authors further highlight knowledge of political and regulatory aspects in order to change in a way that makes the organization compliant with the legal requirements (Larsson, Andersson & Josefsson, 2020). In addition, business aspects in regards to sustainability are essential for the organization to create profit through environmental efforts (Carollo & Guerci, 2018; Larsson,

Andersson & Josefsson, 2020). However, Deloitte (2021) concluded in their study about CSOs that having knowledge about strategy work and having the ability to influence people are considered to be more vital than having knowledge about subjects such as climate science, regulations, and circular economy. Nevertheless, the study highlights how this kind of knowledge is also of importance but perhaps not the most crucial factor (Deloitte, 2021).

Furthermore, in research about sustainability managers' identity work it is clear that it is of importance to remain up-to-date with new information to create innovative solutions and strategies to the emerging sustainability dilemmas (Carollo & Guerci, 2018). This is further mentioned by Tang, Robinson, and Harvey (2011) who point out that sustainability managers should stay educated and continuously acquire new knowledge in order to not apply outdated solutions to evolving issues. Overall, it is clear that the role of the CSO requests a broad amount of knowledge (Deloitte, 2021).

2.4 Contextual Factors

The second section outlines the contextual factors. The contextual factors are divided into external and internal factors. The external factors cover industry elements and the internal factors are divided into organizational structure and placement in the organizational chart.

2.4.1 Industry Elements

The CSO does not operate in a vacuum and the contextual factors have an impact on their performance (Berg, Zijp, Vermeulen & Witjes, 2019). Kanashiro and Rivera (2017) conducted a study on CSOs impact on a company's environmental performance. The authors concluded that CSOs operating in an industry with rigorous environmental regulations are more likely to have a more significant impact on the company's environmental performance. Three reasons were provided for why this is the case (Kanashiro & Rivera, 2017). Firstly, CSOs will to a higher extent engage in environmental projects to increase their performance if stakeholders are legitimizing their work (Kanashiro & Rivera, 2017). The regulations will make it possible for CSOs to focus on all stakeholders interests and not overemphasize the interest of solely shareholders, thereby regulations gives legitimacy (Edelman & Suchman, 1997). Secondly, regulations will increase monitoring and make it easier to hold managers to account (Kanashiro & Rivera, 2017; Edelman & Suchman, 1997). This results in CSOs being less likely to neglect their responsibilities. Further, the likelihood of symbolic actions will

decrease since their achievement can be publicly inspected and compared to official measures (Kanashiro & Rivera, 2017). Lastly, environmental regulations can shift the focus from short-term projects to more long-term strategies. This is due to the fact that more regulations can give the CSO more power to prioritize sustainability investments in favor of other possible investments that are being asked for (Kanashiro & Rivera, 2017). The authors concluded by stating that regulatory pressure can help the CSO to bring people together, to work collaboratively toward a mutual goal in the company (Kanashiro & Rivera, 2017).

Another contextual factor related to industry elements that has an impact on the sustainability performance is the size of the organization (Jaramillo, Sossa & Mendoza, 2018). Winstead (n.d.) expresses that large corporations that are part of some of the biggest industries provide consumers with services and products that have a key role in everything they do in their daily life including how they are consuming, buying, using, and creating waste. Moreover, these companies have the power to make a big difference in addition to having the resources enabling them to do so (Winstead, n.d.). Jaramillo, Sossa, and Mendoza (2018) identified some significant barriers for small and medium enterprises (SMEs) attempting to implement sustainable development in their organization. The main barriers identified were the absence of resources, the lack of relevant expertise in the organization as well as high initial capital costs when starting their journey toward sustainability (Jaramillo, Sossa & Mendoza, 2018).

2.4.2 Organizational Structure

The organizational structure is another change driver of contextual factors that can have an impact on how change will evolve (Nadler & Tushman, 1990). This part illustrates how tasks are divided and coordinated as well as how decentralized or centralized the organization is (Waterman, Peters, & Phillips, 1980). Studies indicate that to effectively implement a change in an organization, it is fundamentally important to adjust the organizational structure aligned with the change as the structure affects leadership, responsibilities, and innovative thinking (Irimas, Vartolomei & Pisla, 2019). Eriksson-Zetterquist, Mullern, and Styhre (2011) mention that the structure of an organization implies the information flow and distribution of power in decision-making, from a managerial perspective. Further elaborated by the authors, organizational structures are based on various dimensions of structural factors; centralization of authority, the configuration of the relationships between different positions, and the flexibility of structural changes which contain the extent and speed of the change

(Eriksson-Zetterquist, Mullern & Styhre, 2011). However, Eriksson-Zetterquist, Mullern, and Styhre (2011) argue that operative decentralization is vital in organizations since it gives operative managers authority over their work. Consequently, it contributes to increased motivation for the specific individual (Eriksson-Zetterquist, Mullern & Styhre, 2011). Eriksson-Zetterquist, Mullern and Styhre (2011) further say that this decentralization has increased the usage of leadership for managers. Moreover, they mention another decentralization that has had a major impact, namely, strategic decentralization. This decentralization will encourage various positions in organizations to engage in decision-making processes (Eriksson-Zetterquist, Mullern & Styhre, 2011). The notion of this strategic part is to incorporate the competencies, skills, and knowledge of various managers while making strategic decisions (Eriksson-Zetterquist, Mullern & Styhre, 2011).

However, Irimas, Vartolomei, and Pisla (2019) state that centralization is a key factor in the early stage of the change process as the process affects various aspects such as technological, economical, political, and social. The authors highlight centralization in change management if strategies have an impact on several elements in the organization, but also in human resource or supply-chain-related activities. The authors explain that there are negative aspects of horizontal organization structures such as inertia, poor problem-solving capacity, fleeing from responsibility and communication issues that affect change initiatives. At a later stage in the change process, the authors recommend the matrix organizational structure as it allows a combination of continuous monitoring and flexibility (Irimas, Vartolomei & Pisla, 2019).

Furthermore, Changemark and Rydståle (2020) show in their study the importance of the organizational structure when considering the implementation of sustainability in an organization. They state that the structure needs to be characterized by openness and flatness even though it is a global company, which contributes to a more easy and clear internal communication with the CEO and with other managers. They argue that this illustrates that participation at all organizational levels is crucial. Overall, the open and flat organization increases the possibilities for sustainability managers to create change (Cangemark & Rydståle, 2020). Moreover, Jantzer, Nentwig, Deininger, and Michl (2020) state that in a constantly changing environment, a top-down approach to leadership in organizations is not recommended when having managers with expertise. They further say that there should rather be a shared leadership with the experts in order to reach commitment and for sustainable decisions to be made collectively (Jantzer, Nentwig, Deininger & Michl, 2020).

As stated, the literature about the organizational structure in change is not in agreement whether decentralization or centralization is the best approach.

2.4.3 Placement in the Organizational Chart

Where to place a change manager is another subcategory in the organization's change. A change manager similar to the CSO is the chief transformation officer (CTO) (Gorter, Hudson, & Scott, 2016). McKinsey's report by Gorter, Hudson, and Scott (2016) state that a CTO is an emerging change manager that is the face of the change initiative. The authors state that the officer needs to be independent of past organizational decisions. Further, they emphasize that this managerial position should be in the executive group of the company or even be an extension of the CEO in order to make a successful change (Gorter, Hudson, & Scott, 2016). Jantzer, Nentwig, Deininger, and Michl (2020) state that to make the most use of such an expert for higher organizational efficiency, it is crucial to make a distinctive clarification of the expert's role, placement and responsibilities.

Serafeim and Miller (2014) conducted a study in regards to the role of the CSO. The authors concluded that a CSO should be close to the CEO and ideally report directly to them since it usually increases the power they possess. Furthermore, they argue that in order to properly put sustainability on the organization's agenda, it is vital for the CSO to be incorporated into the executive group. Being a part of the executive group gives the sustainability manager the opportunity to be a part of the decision-making at an early stage and ensure that sustainability is considered in all decisions (Serafeim & Miller, 2014). This is further acknowledged by Kanashiro and Rivera (2017) who explain that a diverse management team with different expertise will improve decision-making in regards to complex problems. The authors additionally argue that it is valuable for the information process to have executives with completely different knowledge areas since it forces them to properly explain their decisions and choices (Kanashiro & Rivera, 2017).

Moreover, having the CSO positioned in the executive group is a clear statement internally as well as externally and gives legitimacy to the role (Serafeim & Miller, 2014). Strategy& (2022) adds to this by stating that having a CSO in the executive group is a clear sign that it is as essential for the company to be sustainable as it is to have its finances in check. Further, clearly stating the focus toward sustainability is, among many other things, beneficial in order

to attract talent to the organization (Strategy&, 2022). Overall, as sustainability goals evolve and become more vital it is crucial for companies to fully acknowledge the role of the CSO (Serafeim & Miller, 2014).

2.5 Operational Factors

The third section outlines the operational factors in accordance with the identified key change drivers vision, training, participation and communication.

2.5.1 Vision

Whelan-Berry and Somervilles' (2010) list of important drivers for change include the aspect of setting the vision as a crucial aspect when actually implementing change. They further argue that having a vision of the change is of high importance early on in the change process (Whelan-Berry & Somerville, 2010). Kotter (1995) explains that the vision needs to be easy to communicate and that it should be engaging for all the stakeholders. Further, the author states that if the vision is not clear and rational, the change work can turn into various incoherent projects that do not contribute to any real change (Kotter, 1995). Waterman, Peters, and Phillips (1980) say that if the superordinate goals are clearly expressed and formulated they create meaning for the employees and other actors involved in the change.

However, Palmer, Dunford, and Buchanan (2021) contribute with some nuance to the aspect of visions in change. The authors argue that vision development can obstruct change if managers become too attached to it, to keep the vision relevant managers need to be willing to reconsider its applicability and be adaptable (Palmer, Dunford, & Buchanan, 2021). To set the vision when implementing sustainability is as well brought up by Chandler (2020). The author argues that a convincing vision statement will help engage the stakeholders and force the CEO to be involved. Furthermore, he states that it will provide an overarching policy for handling the sustainability implementation in day-to-day operations (Chandler, 2020).

2.5.2 Training

Another aspect mentioned by Whelan-Berry and Somerville (2010) in their list of key drivers is the concept of training. Whelan-Berry and Somerville (2010) describe that training connected to change gives insight to values related to the new initiative, as well as it provides the tools and knowledge needed for implementing change. They further include participation

as a key driver. However, participation is argued to be of importance in order to increase the employee's understanding of the change (Whelan-Berry & Sommerville, 2010). Training the employees could be considered as a first step to increase the employees understanding while simultaneously participating. Therefore, participation will be included as a part of employee training in this research. Moreover, training is also included in Waterman, Peters and Phillips' (1980) framework of key drivers in organizational change under the category *staff*. The people of the company, or in other words, the staff, should be viewed as a resource that needs to be nurtured and developed (Waterman, Peters & Philips, 1980). The category highlights the importance of considering the training, motivation, and rewarding of the employees (Jurevicius, 2021). Furthermore, Cangemark and Rydståle (2020) emphasize that learning is essential for employees when implementing sustainability work. The authors argue that everyone does not possess the same knowledge about sustainability and thus this can affect the understanding of why the change is needed in a negative way. Therefore, they argue that formal learning of education and courses is crucial to create meaning for employees (Cangemark & Rydståle, 2020). This is further described by Ha (2014) who states that the lack of knowledge and awareness of sustainability makes it more difficult to implement sustainability related change than change work with other purposes.

2.5.3 Communication

According to both Whelan-Berry and Somerville (2010) and Singh and Ramdeo (2020), communication is an important change driver and it is one of the most observed ones throughout the literature. Singh and Ramdeo (2020) define communication as the exchange process of information between at least two individuals. However, they argue that it is not solely the process of transferring information, communication often includes the purpose of influencing the counterpart. Specifically, in a management context, communication is much about listening and giving as well as receiving feedback (Singh & Ramdeo, 2020).

Richardson and Denton (1996) argue that poor communication is often a reason for unsuccessful change work. Singh and Ramdeo (2020) further highlight that poor communication can create resistance to change and increase the negative aspects of the process. However, if the communication is functioning, it can reduce uncertainty within the organization, which is a big challenge for managers in change work (Vuuren & Elving, 2008). Furthermore, Will and Pies (2018) emphasize that it is important for change managers to

create a positive emotion toward the change as it enhances the willingness to support the change among the employees. Therefore, communicating a win-win situation is needed to ensure that employees understand that it is not a trade-off of their own interests in favor of the change, it is rather a process toward mutual improvement (Will & Pies, 2018).

Communication needs to be present early on in the change process to get everyone on board (Graham, 2015). Early communication is vital in order to create an understanding of the need for change among the employees (Whelan-Berry & Somerville, 2010). Moreover, regular communication about the change process is valuable to keep the employees informed and maintain their motivation (Nadler & Tushman, 1990). The regular communication should include general information related to the change as well as challenges and successes the company is facing (Whelan-Berry & Somerville, 2010). In addition, Singh and Ramdeo (2020) mention that in change work, it is critical that the communication is a two-way channel that goes through the whole organization. It should originate from the top of the organizational chart but also exist inside each level as well as across different departments (Singh & Ramdeo, 2020). The two-way design gives the employees the possibility to express concerns and ask questions, which helps them stay engaged and gives the organization a heads up for future obstacles (Whelan-Berry & Somerville, 2010).

Ha (2014) emphasizes the importance of communication in specifically change management toward sustainability. The author argues that communication needs to be addressed to all stakeholders and that various communication channels and strategies should be identified in order to reach all recipients. Moreover, Ha (2014) also mentions that the messages must not only be correct, but also be easy to understand to retain the attention of the recipients. During the freezing and changing phase of Lewin's (1947) change model, the employees might experience it as if they are not involved in the change if the communication channels are working poorly (Ha, 2014). Overall, Ha (2014) states that functional communication is a key factor in the process of being able to deal with environmental challenges facing the business such as regulations and reporting standards.

2.6 Operationalization and Visualization of Theoretical Framework

The literature review has outlined eight prevailing subcategories of change drivers to the three main factors; individual, contextual and operational. The individual factors are divided into competencies and knowledge, more specifically, they describe what kind of person the CSO should be and what knowledge they need to possess. Further, the contextual factors are divided into industry elements, organizational structure and the placement in the organizational chart. The industry elements focus on the external aspects of CSO's success and the organizational structure outlines the internal aspect of the optimal design of the organization and where to place the CSO. Lastly, the operational factors concern how CSOs actually work in order to create change. The operational factors are divided into vision, training, and communication. The vision focuses on how the CSO presents the vision for the organization and what it looks like. The training outlines the importance of educating and involving the employees to participate and the communication describes the role of communicating in change work. These subcategories together with the main factors constitute the created preliminary theoretical framework (See Figure 1). The framework visualizes how the role as a CSO is broken down into three factors that have been limited researched, the three factors are in turn broken down into eight subcategories that is being emphasized in the literature as important change drivers for implementing change.

The framework functions as a foundation for the interview guide and provides a purpose for all questions. Focusing on the subcategories enabled the study to reach more depth rather than covering all aspects of change management. Thereby, the different subcategories will function as aspects we consider to be relevant in change management based on the literature review. The interview questions will then be framed in the format of *how* these subcategories unfold in their case. For example, how they are as a person or how they are communicating (See Appendix A). Consequently, the theoretical framework works as a foundation for the collection of the empirical material. However, in some subcategories, the literature provides more specific descriptions or contrasting arguments of how the category ideally should look, rather than just stating that it is an important category. In these cases the empirical findings will be compared and contrasted to the previous stated literature.
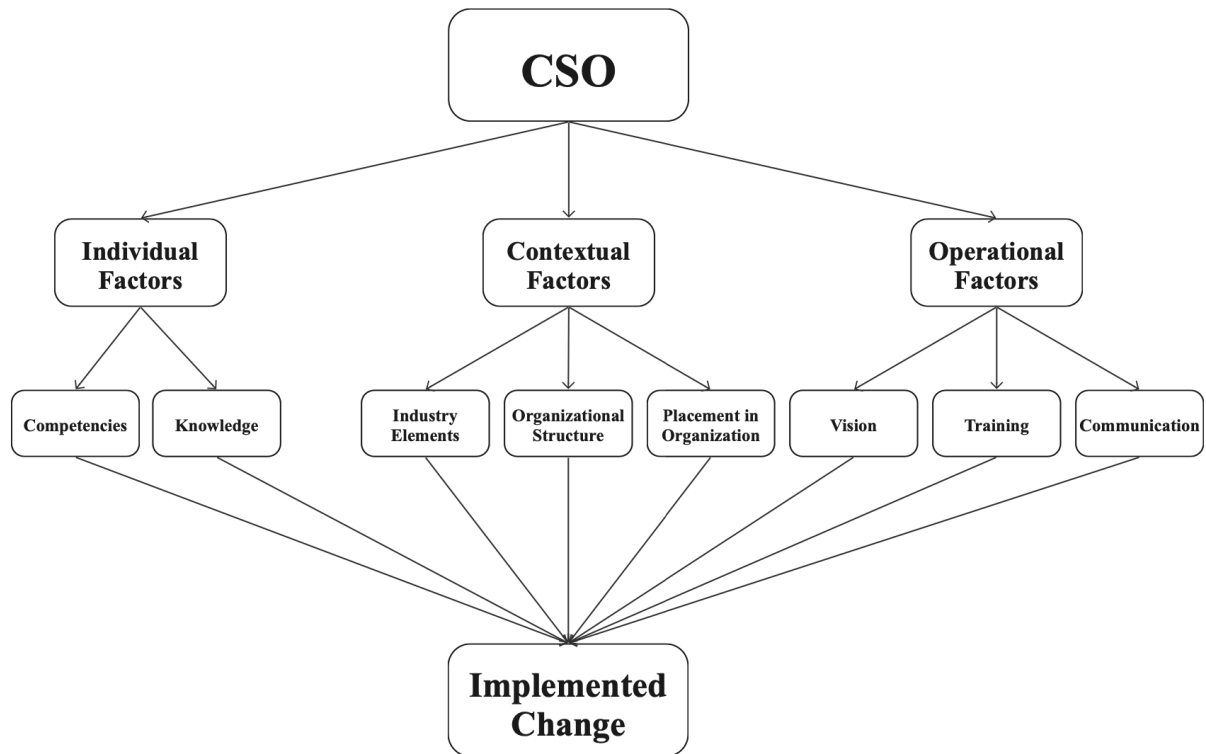
Figure 1. Preliminary Theoretical Framework

3. Methodology

In the third chapter the research's design, logic and case approach is outlined, followed by a presentation of the case selection procedure and the criteria used to find CSOs. Further, the data collection process presents how the interviews were conducted. This is followed by a description of how we presented and analyzed the data. Finally, a quality assessment is conducted followed by a description of ethical considerations.

3.1 Research Design

Creswell and Creswell (2018) describe a research design as the plan for how the study will be executed, from creating a research question to how data will be collected. In this study, a qualitative study approach was deemed beneficial since we aimed to understand and identify what aspects are of importance in the role of CSOs. Bell, Bryman, and Harley (2019) state that adopting a qualitative research design can contribute to more open and in-depth exploration. In our case, there was limited research about the role of the CSO and their own individual perception of their role in the Swedish context, which a qualitative research approach could help to explore. Creswell and Creswell (2018) delineate that when there is limited literature on the examined topic, there is a need for an explorative and flexible approach, which further argues for a qualitative research design. Furthermore, when examining the perception of CSOs we aimed to understand how they implement change toward sustainable business. Tracy (2019) describes that qualitative research helps to make sense of specific scenes and understand how the individuals behave in that context.

However, it is vital to acknowledge the disadvantages of a qualitative design and not dismiss a quantitative design. Bell, Bryman and Harley (2019) express that informants' responses in a qualitative design are subjective and allow for an open interpretation of the material. Further, they argue that this could be mitigated by a quantitative design, which emphasizes the relationship or measurement of variables (Bell, Bryman & Harley, 2019). A quantitative design could enable richer data from a greater amount of CSOs by statistical information. However, we considered it not suitable in our case since this approach cannot capture an understanding of the individual, contextual and operational factors of CSOs own aspect in the lens of change management, to the same extent as a qualitative approach. Overall, these stated arguments motivate the choice of a qualitative research design for this study.

3.1.1 Research Logic

The qualitative design allowed the study to follow an abductive research logic. Bell, Bryman, and Harley (2019) state that an abductive approach includes both an inductive and deductive aspect. A deductive approach is where established theory is set to be tried by empirical data, whereas an inductive approach builds on patterns from empirical data and afterward generates theory (Bell, Bryman & Harley, 2019). As such, having an abductive research logic enabled an iterative process where we could first create a preliminary theoretical framework about change drivers as subcategories to the individual, contextual and operational factors that later guided the search for empirical data. When empirical material was collected, we moved back and forth between empirical data and theory in order to find themes. From the identified gap in existing research about the role of the CSO itself and in change management, we could confirm, revise and complement the framework accordingly. Moreover, we could therefore make sense of the studied phenomenon through our empirical findings and explain it in relation to theory. As Bell, Bryman, and Harley (2019) highlight, an abductive approach lets the process be flexible when guided by a mix of logic in order to explore and seek an explanation for a complex social phenomenon. Thereby, for these reasons, an abductive logic was deemed suitable for this study.

3.1.2 Case Study Approach

The qualitative research design was combined with a case study approach to be able to explore successful CSOs' own perception of their operational role of implementing change in a Swedish context. This research has been designed as a multiple case study with a cross-sectional design since we examined the relationship between CSOs in various industries. Bell, Bryman, and Harley (2019) emphasize that a multiple case study favors comparison of the chosen cases by exploring a broader empirical context and it helps to conduct an in-depth analysis to find a common ground in the findings. Furthermore, the authors argue that this approach supports opportunities to learn since a case can provide meanings of the complex setting and create a comprehensive view of certain events in real-life (Bell, Bryman & Harley, 2019). In these regards, this study benefited from a multiple case approach by taking into account the case of CSOs own perception and thereby reaching insights into the field of change management. Furthermore, a cross-sectional design is framed by the gathering of data at a single point in time (Bell, Bryman & Harley, 2019). In our case, this enabled us to detect variations and patterns in the cases of what the sustainability work

looks like right now. This is deemed important since sustainability and hence the position of a CSO is continuously changing. However, we assumed that the context of the CSOs did not change during the relatively short time frame of the study of about two months.

These aspects illustrate the stronger foundation a multiple case study approach contributes. However, it is crucial to acknowledge potential downsides when dismissing a single case study or other approaches. A single case study can contribute with a more in-depth analysis in a specific context, but that is also a downside since it restricts the findings to a specific context (Yin, 2009), which in our case limits the possibility to argue about similarities and differences among CSOs' from various industries. From another perspective, a critique in general that Yin (2009) mentions is that case study approaches are usually more uncontrolled and unstructured, which can lead to biased interpretations by the researchers in their attempt to create consistency in the material. However, our data collection approach has been characterized by a more open yet semi-structured approach which enabled us to be flexible while also following the predetermined subcategories from the theoretical framework.

3.2 Case Selection Procedure

The case selection for this thesis followed a purposive sampling strategy, which is suitable in qualitative research since it highlights the importance of choosing a fitting sample, that can help to answer the research question (Creswell & Creswell, 2018). To determine the specific sample for this study that could give additional insights into our framework, several criteria had to be delineated. These criteria are based on the role of the CSO and its operational context and were set in the beginning of the study. Bell, Bryman, and Harley (2019) state that when using a fixed purposive sample approach, criteria should be established in the beginning in accordance with the research question and guide the sampling process. Moreover, the following section will outline the arguments for the selected CSOs, which are based on four criteria. See Table 1 further down for an overview of the interviewees.

Firstly, since the aim of this thesis is to explore how CSOs implement change in organizations toward more sustainable business we purposefully sampled CSOs that we deemed suitable to fulfill our purpose. The first criterion was thereby to limit the CSOs to the ones operating in the Swedish context. This criterion was based on the limited research about the role of the CSOs in a Swedish context, but also as the interest derived from that Sweden

is ranked as the number one country in regards to sustainable business (Earth.org, 2020). The choice of a particular country reduces variation in cultural or country-specific regulatory aspects that affects the CSOs' work.

Secondly, we focused on the success and accomplishment of CSOs in their role. This was executed by considering individual awards for the best sustainability manager of the year by a certified institute in Sweden or if the company was ranked for its sustainability performance by verified third-party sustainable ranking agencies. In this way, we could reduce personal biases when selecting participants for this study. This second criterion was deemed vital since we aimed to contribute with enriching insights from successful CSOs.

Thirdly, at the outset of the research, we acknowledged a third criteria, that we had to study the CSO when it had the most influence and a distinct operational role. Thereby, as we study CSOs through the lens of change management we deemed it crucial to find companies that have transformed or were transforming toward sustainable business since the change leader often plays a major part in these situations. We therefore, looked at new strategy implementations, new sustainability efforts, or the appointment of a CSO in the companies. Although not all companies had clearly stated that they were doing a major change, we made the assumption that since they all have been awarded for their sustainability efforts they accordingly have to continuously change to keep up with the ever changing developments.

Fourthly, we had a criteria that was secondary to the other ones. Once we had a list of potential informants we prioritized first contacting CSOs operating in different industries rather than the same industry. This was deemed essential in order to increase the holistic view of the empirical results of how CSOs perceive their role in the aspects of the individual, contextual and operational factors in a Swedish context. If a CSO could not take part in the study or did not answer we proceeded to reach out to another person on the list that was operating in the same industry in order to maintain the width of the informants.

3.3 Data Collection Process

The data collection process consisted of both gathering primary and secondary data. The primary data was collected by interviewing CSOs in Sweden and the secondary data was

collected about the case context. This section will describe the interview design, the preparation and conduction of the interviews, and the collection of secondary data.

3.3.1 Primary Data

To gather empirical data a focus was set to primary data, as it supports rich and observable data in order to make sense of or revise the constructed theoretical framework (Bell, Bryman & Harley, 2019). In this study, the primary data was based on eight expert interviews with purposively selected CSOs from various industries in Sweden. The reason was that interviews can shed light on some new discoveries, explanations, experiences, and interpretations of the general studied phenomena (Tracy, 2019). Bogner, Littig, and Menz (2009) describe expert interviews as interviewing people who have expertise and in-depth knowledge in a certain field. They further highlight expert interviews as a time-efficient method to gather concentrated data (Bogner, Littig & Menz, 2009). In our case, this was deemed valuable for two reasons. Firstly, the research was limited to a short time frame of about two months. Secondly, since we aimed to create an understanding of how to implement change toward sustainability, we wanted to gather insights from the ones that currently are successful in the field.

The interviews were conducted with a semi-structured design. Bell, Bryman, and Harley (2019) state that a semi-structured interview design establishes in-depth empirical insights through what the interviewee deems essential by their explanations, attitudes, and patterns in behavior. As a consequence, it enabled the study to grasp the CSOs' own perspectives in various and detailed ways. Further, Bell, Bryman, and Harley (2019) express that a semi-structured design allows for flexibility and to be open, to react and adjust the interviews to unexpected topics. However, in order to not be too open and not receive any answers for the research question, Bell, Bryman, and Harley (2019) explain that some structure is needed for cross case comparability in multiple case studies. Thereby, these reasons explain why the semi-structured design combined with some structure from our abductive and exploratory approach favors our study. To use other qualitative approaches to collect data such as observations or surveys was not deemed efficient for this study as an observation requires more time and resources to be able to follow multiple CSOs. Furthermore, a survey would not contribute to in-depth data collection nor give the possibility to react to answers.

Therefore, we could capture the individual perception of the CSOs in the most deemed efficient and comprehensive way by the semi-structured interview approach.

3.3.2 Interview Guide

Prior to the interviews an interview guide was developed based on the preliminary created theoretical framework for how to implement change (See Appendix A). While following a semi-structured interview format this interview guide was necessary to reach insights into the eight predefined subcategories. Furthermore, our abductive approach with the semi-structured design allowed us to effectively ask both open-ended and explorative questions but also probing questions in order to gain clarification of unexpected or unclear formulations. Tracy (2019) describes a probe as a planned or created follow-up question that aims to reach deeper or clarified answers. As the study followed a multiple case study approach it was deemed appropriate to use the interview guide in the same way for all conducted interviews to have consistency. Bell, Bryman, and Harley (2019) argue that using the same questions throughout all interviews in a standardized way favors comparable answers from the interviewees.

The fifteen questions were constructed with the aim to reach the CSOs' personal experience and primarily be descriptive in order to receive answers about "how" they are working. However, a few normative questions were asked since their personal opinions or speculations could add how they consider that some areas should be changed to be more efficient for their role based on their experience. Together, these questions address the research question jointly. Furthermore, all informants were informed of the thesis's background and the major topics of the interview guide since we wanted the CSOs to already start their thought process prior to the interview. Tracy (2019) states that it is necessary to provide a context to the study to receive answers aligned with the research question. However, we ensured that the topics would not be too specific in order to obtain facts from the CSOs own more spontaneous aspect and not risk that they gathered information from the company's view.

3.3.3 Interview Structure

The structure of the interview was based on two roles, one active and one more passive interviewer. We defined the leading interviewer to ask all questions while the other one observed specific highlights to note and if some questions were not not answered in a clear way the observant could step in with probing questions. Bechhofer, Elliott, and McCrone

(1984) argue that two interviewers could be perceived as intimidating for the interviewee since it is two versus one. However, our questions were not designed in a confrontal way since we rather aimed for a descriptive understanding of how the CSOs operate. As a result, we did not experience any defensiveness or discomfort among the informants.

From a more practical aspect, each interview took on average 42 minutes and was audio recorded. The time set aside for the interview was intentionally longer than estimated, 60 minutes, to not limit the interviewee because of time restrictions. All interviews were conducted online because it enabled a wider span of CSOs to reach out to and for them to be flexible when being able to participate, as some of the CSOs work at different geographical places. These aspects made it easier for the multiple case study approach and cross-sectional design of this thesis. To acknowledge the technological aspects, we sent out an invitation and link to Google Meet to ensure an easy access to the interview. The interviews were conducted in Swedish. Since both parts spoke Swedish as their native language it was deemed most suitable to keep it as relaxed and natural as possible. However, a close personal relationship is difficult to establish online (Bell, Bryman & Harley, 2019), but as we did not intend to observe behavior and rather how CSOs are implementing change we deemed it not too critical for the study. Finally, Bell, Bryman, and Harley (2019) express that the end of the interview is vital in order to reach all needed answers and that both parts are satisfied. Thereby, we had open questions at the end to capture any last important information.

We contacted 22 CSOs in total at an early stage as we assumed that it would be difficult to find informants to an emerging role and, to our surprise, we received quick positive answers. The reason for this might have been because we contacted them in a positive manner where we expressed that we had an interest in their successful sustainability work. Further, since we aimed for their personal experience rather than the company's opinion we believe that we received quicker answers since it did not have to go through the company. In the end, we conducted eight interviews, with one man and seven women, but already after four conducted interviews we saw patterns in the empirical data. However, we continued with all the scheduled interviews in order to enrich the data with various in-depth arguments and to clarify some aspects. Therefore, we reached saturation with eight interviews. Creswell and Creswell (2018) describe that saturation is reached when new empirical data does not provide any additional insights. An overview of the interviewees are illustrated below (See Table 1).

Pseudonyms	Title	Industry	Date / Time
Milton	Sustainability Director	Furnishing Manufacturing	19/4 2022 / 54,24 mins
Nikita	Senior Sustainability Strategist	Motor Vehicle Manufacturing	20/4 2022 / 43,54 mins
Kelly	Chief Sustainability Officer	IT Services & IT Consulting	20/4 2022 / 54,20 mins
Elektra	Sustainability & Quality Manager	Clothes Retail	21/4 2022 / 30,27 mins
Smilla	Chief Sustainability Officer	Furniture Manufacturing	22/4 2022 / 35,21 mins
Belinda	Chief Sustainability Officer	Real Estate	26/4 2022 / 44,45 mins
Zelda	Chief Sustainability Officer	Financial Services	26/4 2022 / 37,47 mins
Valentina	Sustainability Manager	Banking & Insurance	27/4 2022 / 35,07 mins
	Total: 8 Managers		**Total: 5,57 hours**

Table 1. Overview of Interviewees

3.3.4 Secondary Data

Secondary data complemented the primary data by publicly available company reports and newspaper articles which provided a case context by background information about the company and the CSO. This approach increases the validity (Creswell & Creswell, 2018). Secondary data was gathered before the primary data as it could give a context to the case and how to customize the interviews to some extent from this. Further, when constructing the literature review two complementary databases were utilized to reach the needed literature, LubSearch provided a wider scope of journal articles and Business Source Complete limited the search to business and management aspects. To find relevant literature we used numerous keywords. First, to gain a broad view we started looking at change management literature in general. Further, "sustainability" was used as a second keyword to grasp a specific part of the literature. Lastly, "CSO" was used as a keyword to find articles about the particular role. When combining these keywords we accessed a manageable amount of relevant literature.

3.4 Data Analysis Procedure

The purpose of this study was to explore CSOs in various industries in the Swedish context and to investigate their view of how they implement change toward sustainable business. Therefore, a thematic analysis was utilized when analyzing data since the interest was derived in the seek for similarities and differences between how CSOs are operating. Bell, Bryman,

and Harley (2019) describe thematic analysis as the search for repetitive or unfamiliar patterns and making sense of the material that leads to holistic themes for the identified area. In this way, this study benefited from using a thematic analysis approach as it enabled theoretical understanding by the template analysis and contributed to existing literature.

Creswell and Creswell (2018) highlight that a structure is needed for the data analysis as it increases the understanding of the collected empirical data. Thereby, we first transcribed the audio-taped interviews to have an overview of the collected data. To reach a thematic analysis we employed Rennstam and Wästerfors' (2018) methodological three phases approach; sorting, reducing, and arguing. The process of the three phases was used iteratively to make sense of the big amount of data and to identify distinct emerging findings (Rennstam & Wästerfors, 2018). The following section will outline how we utilized the three phases.

3.4.1 Sorting

Sorting is described as the first step in the process to organize the unstructured raw data (Rennstam & Wästerfors, 2018). In this phase we worked more deductively since we already had the predefined themes from our interview guide that was based on our theoretical framework. Hence we structured the data in accordance with our already identified subcategories. Furthermore, Rennstam and Wästerfors (2018) express that there are several challenges that will always exist in this phase such as personal biases and framing when choosing data. However, to mitigate this and still utilize the open approach from our semi-structured interviews we started off by both of us engaging in the process to be familiar with the empirical data. Moreover, we worked separately and marked parts we found of interest for the different themes and cursived parts we found less crucial for our research to decrease group-thinking. This method was further beneficial to reduce some subjectivity that is frequently connected to qualitative research (Bell, Bryman & Harley, 2019).

3.4.2 Reducing

Further, we proceeded with the second phase of reducing the findings to a more distinct understanding of the themes. We focused on a collaborative approach in this phase in order to find a common picture of the labels but still remain open-minded to capture relationships between the findings and not solely be biased by our interview guide. Rennstam and Wästerfors (2018) emphasize that this enables locating recurring, tensions and new

perspectives among the material and theory. However, the authors further highlight that when reducing data some vital aspects might disappear. On the contrary, having too many labels could make the findings miss out on answering the research question (Rennstam & Wästerfors, 2018). Therefore, while discussing, we iteratively went back and forth to the transcribed material to strengthen the emerging themes. We did this process several times to not miss or reject any quotes that could bring value to the analysis. Rennstam and Wästerfors (2019) recommend that you proceed with this approach until all categories are raised. When analyzing the data a new theme occurred that did not fit under the subcategories from the framework. Since it was brought up by several informants we decided to add it in the analysis to increase credibility. Moreover, to be transparent with our themes we presented findings that were both coherent and contrasting to provide a holistic picture of the answers. As a result, we could reach an overview of the empirical findings with clearer themes.

3.4.3 Arguing

When we had reduced and looked more into the labels it was time to argue for the empirical findings and interpret the meaning of the created themes. Presenting arguments are crucial according to Rennstam and Wästerfors (2018) because themes cannot motivate themselves. In this phase, we used the inductive part of our abductive research approach where we could add aspects, counter or confirm the preliminary framework by our empirical insights. Moreover, we were able to conceptualize our findings by illustrating interrelating overarching themes between the eight subcategories. Overall, these arguments led to a comprehensive picture of the findings that contributed to a revised framework and managerial implications in the change management field of how implemented change is executed in a practical context. The finalized themes backed up by quotes and arguments can be seen in chapter 4 and further discussion in relation to theory is covered in chapter 5. However, it is vital to outline the reasons why other data analyses were not chosen. Bell, Bryman, and Harley (2019) express the common part in many analytical approaches is that they do not start from a template or they are hindering flexibility when coding by being too structured. Therefore, the advantages of utilizing a thematic and template approach favored our abductive logic by an initial structure and later being able to incorporate empirical findings to a revised framework.

3.5 Quality Assessment

To establish a high-quality thesis we conducted a quality assessment to ensure that we acknowledged accuracy, deliberations, dependencies, and limitations of the study. This section follows Lincoln and Guba's (1985 cited in Bell, Bryman & Harley, 2019) approach by considering the four elements of trustworthiness for qualitative studies. Namely, credibility, transferability, dependability, and confirmability. Lastly, we examined ethical considerations.

3.5.1 Credibility

Credibility is described as how credible the study and its findings are deemed to be and that the study follows good practice (Bell, Bryman & Harley, 2019). Different data sources such as interviews and secondary data were utilized to ensure credibility. Creswell and Creswell (2018) recommend manually reviewing data, thematizing separately, and then cross-checking each other to create a credible study. We followed these recommendations to maintain an open approach and not frame one another by individual interpretations, to reduce group-thinking and confirmation bias when sorting the data. In this way, we reached a more comprehensive picture of the data by the themes from the theoretical framework and other occurring themes.

3.5.2 Transferability

Transferability concerns generalizability of the findings and if they can be utilized beyond the conducted case (Bell, Bryman & Harley, 2019). Bell, Bryman, and Harley (2019) express that case studies aim for analytical depth rather than statistical assumptions. Therefore, since we used a purposive sampling design it was difficult to draw generalizable conclusions to other contexts. The CSOs solely talked from their personal experience and their insights are limited to the industry they are working in. However, since the interviewees worked in various industries and the fact that they are all part of an organization who already is or is moving to the forefront of sustainable business, their view is deemed to provide a certain level of empirical insights for others and for theory as they can be considered to be pioneers in their position.

3.5.3 Dependability

Dependability deals with access of the study to determine the study's validation (Bell, Bryman & Harley, 2019). We documented and saved all versions of the interviews in written

and audio format, as well as the different phases of labelings and translations of quotes, which will be handed out on request. For transparency, we put the interview guide in the appendix. Further, a peer review was conducted of the thesis during a mid-seminar where peers acted as auditors. Moreover, Creswell and Creswell (2018) emphasize that negative or discrepant data that counteracts the chosen themes should be shown. We demonstrated different viewpoints in the themes to not create consistencies in the empirical results, which creates a more realistic and valid thesis.

3.5.4 Confirmability

Confirmability entails biases from researchers' personal values or influences by theoretical tendencies that make the findings derive from it (Bell, Bryman & Harley, 2019). Bell, Bryman, and Harley (2019) state that it is difficult to achieve a full objective view in qualitative studies. Even though we had to make interpretations of the material we constantly reflected upon our biases to minimize it. When starting the thesis, we had preconceptions and positive opinions about the role of the CSO as we both have an interest in sustainability. However, when we conducted the interviews we realized that the picture we had changed slightly toward a more complex one since we acknowledged all difficulties they encountered in their operational role even though they were deemed as successful change agents. When we discovered this we were additionally aware of our preconceptions and could easier understand what they dealt with when implementing change toward sustainable business.

3.5.5 Ethical Considerations

Lastly, ethical considerations are important to acknowledge in qualitative research (Bell, Bryman & Harley, 2019; Creswell & Creswell, 2018). Bell, Bryman, and Harley (2019) highlight privacy as a crucial factor when having informants, to protect them from any possible negative consequences of being part of the study. To not risk any information leakage that could harm the informants we deemed it vital to anonymize the description of companies and the CSOs by pseudonyms and not provide more facts than needed to the case context. This increased the credibility by allowing the CSOs to speak relatively freely about their experience and not think about the company's reputation per se. Further, Bell, Bryman, and Harley (2019) express that informed consent is another essential aspect to consider. The authors describe it as interviewees should have access to information regarding the research topic to make an informed decision to voluntarily participate in the study. When contacting

all potential CSOs we provided them with the aim and background of the study and their expected time contribution, but also why we valued their experience. In addition, a week before the interview we provided them with a reminder about the study's purpose and information about the different themes we would bring up to once again make sure that they were on board.

4. Empirical Results

In the fourth chapter, the empirical results will be presented in two sections. First, a descriptive background of the CSOs and the companies they operate in. The second section is the empirical analysis of the conducted interviews. It will retain the structure from the preliminary theoretical framework since we wanted to try it in an empirical context. Lastly, we will demonstrate the new findings that were not considered in the preliminary framework.

4.1 Case Context

This first section introduces the CSOs and the context of the companies they are working at. A description of their educational background, their previous experience, the specific industry they are operating in and what kind of awards or rankings they have is presented. In this way, we provide a background to the empirical results to enable the reader to easily follow the arguments from the different managers.

Milton: Furnishing Manufacturing

The first manager's educational background is based on international business and he has researched about sustainability. Further, he has broad experience within various sustainability positions. Today, his role at a furnishing manufacturing company entails to have the major responsibility of sustainability within the whole company and to implement new strategies to reach their set goals. The company has been recognized multiple times for its improved sustainability efforts in manufacturing.

Nikita: Motor Vehicle Manufacturing

The second manager has an educational background in the business area, accounting, and sociology, and has a wide experience within communication, brand and development areas. Today, the role entails a focus on the strategy part of sustainability by integrating it at all levels of the organization in a motor vehicle manufacturing company. The company has been recognized with multiple sustainability awards within their manufacturing.

Kelly: IT Services & IT Consulting

The third manager's educational background lies in the political and law aspects combined with an extensive experience within sustainability and managerial roles. Today, the manager's

role is to integrate sustainability throughout a company in the IT industry to create long-term value. The company has recently increased its sustainability focus by appointing a CSO to the company and has a high sustainability ranking from a universal rating-agency.

Elektra: Clothes Retail

The fourth manager has an educational background within textile management and has experience as a sustainability and quality manager in various positions. Today, the manager's role entails sustainability responsibility over the products from a security, quality and regulations aspect in a company providing clothing retailing. The company has been awarded for its sustainability performance from one of the leading authorities within the industry.

Smilla: Furniture Manufacturing

The fifth manager's educational background lies in physiotherapy, but also in various sustainability subjects. The manager has experience as an executive and within sales. Today, the manager is a CSO over a company group operating within furniture manufacturing where she has the major responsibility for the strategy work of sustainability. Recently, the company has expanded its sustainability focus by appointing a CSO in the company as well as in the executive group to clearly show that sustainability has a place in the main business strategy.

Belinda: Real Estate

The sixth manager has an educational background in social science, sociology and business development. The manager has experience within communication and has worked many years with sustainability. Today, the responsibility areas consist of goal setting, implementing strategies and sustainability reporting within a real estate company. The company has improved its ranking of their sustainability reporting since the CSO was appointed.

Zelda: Financial Services

The seventh manager has accounting as an educational background, but has not worked within the field. The manager has experience within asset and invest management, but also in sales and customer management. More lately the manager had a focus on sustainability and is self-learned within the area. The newly appointed CSO-role entails multiple working areas, but central is regulations and implement sustainable strategies in the organization providing financial services. The company has been awarded as a sustainable brand.

Valentina: Banking & Insurance

The eight manager's educational background lies in environmental engineering and corporate governance. Further, the manager has extensive experience within sustainability and as a group responsible manager. Today, the manager's focus is to implement sustainability in the day-to-day operations in a company within the banking and insurance industry. The manager was appointed as a new sustainability manager to lead the company toward a leading position within sustainability. The company was awarded for its social sustainability efforts.

4.2 Empirical Analysis

In this section the empirical findings from the interviews will be structured coherently with the preliminary theoretical framework, but also based on a new theme that was found.

4.2.1 Individual Factors

Competencies

The individual factors including competencies as well as knowledge varied a lot. According to the informants, there seems to be no clear description of what kind of person it takes to be a successful CSO. When talking about how they are as a leader and what competencies they utilize, many of the informants described it in terms of how they believe that you need to be. In other words, some answers were phrased more normative than descriptive. This could be a consequence of the Swedish culture where we often avoid bragging about our competencies in order to not be perceived as complacent. However, one can assume that the qualities they deem necessary can reflect how they act as a leader as well. Smilla explained all the competencies she needed in her role. She expressed that it is rather complex since you need to be confident as you need to handle resistance, simultaneously as being inclusive and pedagogical in order to explain areas that others might not have the knowledge about.

Smilla - *that is what is a bit difficult about the role because you need to be both clear, but you need to be inclusive and making people feel a sense of belonging and involvement at the same time as you might have knowledge and so on about the future that those who are working operationally have not got a grip on yet so they might not understand. You have to be able to paint the picture of the future, this is what is coming, so it is a bit, you have to be an educator, a project manager, a people person and also confident in yourself because you will get resistance as well. The question is not if you will get resistance but it is when you will get it in this role. So it is difficult, I know that many sustainability managers testify that it is complex.*

Nikita and Kelly emphasized the importance of being aware of the fact that you cannot know everything and that you need to be aware of the limitations of your knowledge. Both of them described it as a need for humility. Nikita expressed that this is not a single person job, you need to collaborate and trust your colleagues.

Nikita - *There is not one person who can do this in such a large global company, and it is also the humility that you really have to cooperate and rely on competent colleagues and dare to ask questions.*

Kelly - *it is important to be aware of your own shortcomings or where you have knowledge gaps and where you can bring in external help … I think it is a bit of that humility about what I can and cannot do when I need a certain knowledge. I think that in the long term I will need someone who perhaps works more dedicatedly with reporting and data analysis, we are not there yet, but it will come, that is a bit how I see it.*

Elektra argued for competencies such as being extrovert and having an eye for details. Further, she expressed a need for being dedicated to your work and being able to argue for your case. She describes it as a need for being a little bit pushy.

Elektra - *Unfortunately, I think you need to be both detail-oriented and quite outgoing and driven. I think it's incredibly beneficial if you have a strong interest in sustainability, ... But I think it is important in any company that as a sustainability person you can take charge and talk about the issue and sort of teach and educate and really implement sustainability, ... even though I am now at a company where sustainability is a very high priority, you need to constantly remind and educate and you have to work in a new way that you have not done before. So there is a lot of change where sustainability is concerned. ... it is not business as usual any more. I think you need to be very, well, a bit pushy and quite driven.*

Elektra's argument of the need for being a bit pushy can be compared with Valentina's description where she rather argues for the need of being gentle. She expresses that it is more essential to be persistent, but in a more gentle way. However, she highlights that you cannot be too soft in your approach, that dedication and passion nevertheless are important.

Valentina - *But I think it's pretty much about having this balance between being humble and being driven. I have met colleagues over the years who may have been, you know, almost environmental fanatics, and they have a much harder time than me. So I am a bit like this, you know, the water that grinds the stone, quite softly, but very persistently and over a long time, and then you get results because I believe very much in these soft qualities, like being a bit gentle but not wimpy, if you know what I mean. That there is still a great deal of commitment and drive in me and I think that is when I get people on board too.*

Overall, multiple managers highlighted that their competencies had to cover numerous aspects in order to be successful in their role. Words such as "complex" and "broad" were used when describing their position and the competencies they had to utilize. A feeling that the mission to implement sustainability was almost too complex to handle was interpreted during the interviews. This might be the reason for both Nikita and Kelly expressing that humility is an important attribute to possess. Being able to trust your colleagues and

understand that you cannot know or do everything on your own seems to be an essential factor when handling such an issue that seems to be rather overwhelming. The complex aspect was further visible when comparing Elektra and Valentinas' answers that contained both a need for being pushy at the same time as a need for being gentle.

Knowledge

Rather than possess specific knowledge, Milton indicated that you need to have knowledge in various areas to handle the role as a CSO. Having in-depth knowledge about specific sustainability issues seems to be not as crucial since many already have, or in the future will, hire a specialist. Milton described it as a need of being a broad generalist in the position.

Milton - *I think as a sustainability manager, or responsibility over sustainability, you have to be a pretty broad generalist. You have to have a broad understanding of sustainability issues and you have to be able to dig deep when you need to. But you cannot go deep on everything. … So I think there is no CSO 101 for how you should be as a sustainability manager but I think really if you just have relevant experience. But that you break it down into a sustainability aspect and there is a genuine interest, I think that whatever your background you will be an absolutely excellent sustainability manager if you manage to do that.*

Zelda further emphasized the benefits she gained from having a broad background where she gained diverse knowledge. She explained that it made her able to understand different viewpoints inside the organization which enabled her to be the link between them. Having an understanding for business enabled her to make arguments for why changes were beneficial for the business.

Zelda - *Many of my roles but perhaps most importantly regarding sustainability has been this bridge. Because I have a very broad background that allows me to understand different sides of things so I can argue why it is commercially smart to do something sustainable rather than just we have to save the planet and because that was the whole basis for me as well.*

Kelly additionally talked about the importance of possessing broad knowledge and an understanding of the business, its goals and its business models. However, she mentioned that depending on your placement in the organizational chart, you might have more of a specialist role and then more expert knowledge could be needed. If you are higher up in the organization's hierarchy Kelly expressed that it is more vital to have a comprehensive understanding of the organization and its goals.

Kelly - *I think my interest is really in change management, now I am also in the executive team and I guess I can have a fairly general input. I have had to work on trying to understand our business of course and our business models and what that looks like in different areas. But if you are a bit further down the line, for example, you probably have more of an expert role, a specialist role in something, so I think that is also something that you have to do, so the sustainability manager can also be very dependent on that. I think it also depends on where you sit in the organization, but the higher up you go, the more you have to be able to understand the goals of the company.*

Kelly further elaborated that in some types of businesses that might operate with a lot of environmental risks might call for more expert knowledge than in her organization.

Kelly - *There is some heavy industry, with a lot of chemicals, that is calling for a different type of core competency maybe than I have. My competence is maybe more on building the whole picture. Trying to move the organization forward so that here we need someone, I feel I am getting to the stage that I am going to have to bring in someone who is really good at reporting. It does not have to be me who is good at everything, so I think that depending on the industry you are in, you also need to understand what kind of specialist skills you need in these areas.*

Belinda highlighted how no one is educated to be able to take on all of the different aspects that the position entails. She also mentioned, similar to some of the other managers, that it is rather crucial to be able to have a holistic understanding of various areas of knowledge.

Belinda - *There is no one who is educated to take on this kind of role because it covers over so many areas, either you come in from the environmental side or you come in from the business development side or you come in from the communications side or the issues are driven through the governance area about policy development and that kind of things. You have to somehow be able to navigate in the whole field to be successful because otherwise you can be good at an issue and drive it forward, but it does not matter because the bigger picture does not connect anyway so I believe you need to be a little fearless.*

However, in contrast to what some of the other managers emphasized, Valentina explained that it is a prerequisite to have expert knowledge about sustainability, environment, and regulations. She expressed that it is a necessity in order to get the organization on board. Valentina is the only one of the informants who has a degree in environmental engineering, even though some of the other managers had studied courses in the subject.

Valentina - *But I feel that of course it requires me to have an expertise about environmental and sustainability, law. I would not have been able to get the organization on board if I had not had these, so they are absolutely fundamental to why I have the role I have.*

Similar to the competencies needed for the role, the knowledge needed seems to be as broad. As Milton said, there is no CSO 101 of what background or knowledge you need. The managers emphasized a broad understanding of various fields to be successful. It is indicated that they already have or in the future will have to hire some specialist who can have more in-depth knowledge about for example reporting or regulations. However, for the one in charge of the sustainability inside the organization it seemed to be sufficient to know a little bit about everything in order to grasp the holistic picture. Zelda specifically highlighted how her knowledge about business was useful in order to argue for sustainability from a business perspective. Valentina expressed a different view where she considered sustainability expertise to be essential for the position. This could be interpreted as if the CSOs are framed by their own background when considering the knowledge they are using. Since Valentina has studied more sustainability in the perspective of natural science than the others she might be influenced by path dependency and valued her degree higher. The same could be assumed for the others who emphasized a more holistic knowledge and had a more broad background.

4.2.2 Contextual Factors

Industry Elements

Regarding the industry elements of the contextual factors, many managers mentioned how current and future regulations are a help in their work since they no longer have to argue as much about why the organization needs to progress toward sustainability. Instead of trying to convince people about the need for change because it just has to be done, they can rather refer to existing or future laws and regulations. They simply explain that in a near future there will be no option other than to make the necessary changes. Smilla and Kelly explained how this makes their work easier to deal with.

Smilla - *I think that is just good because it helps me to drive the work, then you can think what you want, "but we do not have the energy to calculate our emissions" or "it is too cumbersome to calculate our emissions for product development". But then this whole EU disclosure regulation comes and says that now you must actually show what your footprint is and you must measure what is essential and the essential actually stands for the absolute best so I believe for my part it is just very nice to push legal requirements into the organization*

because then you can think what you want. ... Then a law comes along and you can now say we have to do this, just so you know, and it will be fine.

Kelly - *Now it helps because there is so much legislation coming so now I feel like I do not have to say business. ... I do not even have to think about my arguments anymore since I have legal support.*

Kelly further explained how she could see through her co-workers' motive behind changing into a more sustainable approach. Even if it was said that it was done to save the world, Kelly believes that it is beneficial that they have no option than to do it due to regulations as well.

Kelly - *I actually said that with the climate part so we can either do this because you want to save the world and you want to do something for your children and so on. But it is actually also a legal requirement so you do not have much of a choice, "no but of course we are going to do it to save the world", I was like sure, but we know in the end it is quite good that it is a legal requirement as well.*

Even if a company is not directly forced to comply with a certain law, Elektra and Kelly argued that just the fact that the law exists creates higher demands from the consumers. Hence, the company will have to adapt to the law anyway in order to avoid sanctions from stakeholders.

Elektra - *We are an SME, as they call it, a small medium enterprise, which means that quite a lot of the larger legislation will not apply to us now in the first stage, but it is larger companies and in some cases listed companies. But we have a very committed customer group there, so I think that when all this legislation falls into place and is implemented for the large companies, our customers will also ask us, and then we as a company cannot say that, no, the legislation does not apply to us, so we do not work based on that. So we need to work on the issues in exactly the same way, only that we do not have a legal requirement on us but then we have a basic idea in the company that we should be ahead and be a leader in our industry and then we need to implement at least legal requirements and even more than that.*

In contrast to what you might expect, that the CSOs would experience that the continuously developing regulations on the topic are a burden on their work, it seems to be a huge enabler that actually makes their work easier. One can interpret from the informants that they are used to having to argue for their case, that it is a constant battle to convince others that changes need to be implemented. Regulations can be viewed as a winning argument that helps them conquer the battle, and in some cases it even takes away the need for discussion completely.

Organizational Structure

In regards to the organizational structure, Kelly, Elektra and Belinda said that even though they had a position high up in the organizational hierarchy it is a necessity to work with sustainability on every level and in every department. It cannot solely be from the top of the organization that the change is coming from, it has to be a part of every decision and operation. Overall, the CSOs often worked alone in the role or had a small team below them, which can be considered as rather centralized. However, since many managers explained how they worked for sustainability to be spread throughout the organization one can interpret that the sustainability work is in some sense centralized, but mostly decentralized.

Kelly - *And the whole thing is that I do not want to build a big central organization, but rather it has to be incorporated in the whole organization.*

Belinda - *So I would say that we have really tried to build it into the skeleton of the company so that it permeates everything and then I am the one in charge, but I also work with the different parts of the business. ... We have made this very clear separation of responsibilities and I thought that was important when I came in. Otherwise, there will only be one sustainability manager responsible for driving these issues and implementing them and managing them. It says nothing more than that you are good at writing a plan and reporting, but it may not be fully implemented in the business then so it is so extremely important that each part of the organization understands its responsibility and that it is allocated and that it is followed up.*

As a contrast, Milton explained that the sustainability department is rather centralized since they are a small group of people. However, he stated that they still need to work more locally in order to adapt to different laws and regulations.

Milton - *Sustainability wise, we are quite centralized, we are three people, will be four here soon, we have just hired a new person, a climate expert. Then we have colleagues around the organization who work on environmental issues, for example at factory level, but you have to work locally because the legislation is ... You work locally because the legislation is very different from country to country, so we are decentralized when it comes to law compliance.*

Further, Valentina and Milton described that they had recruited ambassadors for sustainability in the whole organization in order to make it more present everywhere and to have someone who can add the aspect in every department. This could be perceived as another way of trying to incorporate sustainability everywhere and consequently making it more decentralized.

Valentina - *Then I, myself, have built up a network internally with sustainability ambassadors, there are about 23 that I have kind of recruited to be sustainability ambassadors. ... They have a little bit more of a task to spread, communicate the sustainability work, maybe also be a little bit more knowledgeable about what our requirements are and what our policies are and procedures and things like that so that they can really spread it internally and externally.*

Milton - *Then we have just now implemented a change where we will have sustainability ambassadors throughout the whole organization so that all parts of the organization will have a person as their sustainability ambassador who will work a little closer to us who will then become a little more of experts. There are 18, 19 people around the world who will then be in the network that we will make sure to educate to become more knowledgeable in the area of sustainability and then we will build relationships where we have quarterly meetings and we have an annual conference. We will secure working groups and similar so that we will be able to work with people around the organization but also to then execute our sustainability strategy so that there are people out there in organizations who are thinking about sustainability.*

Most of the CSOs worked alone in their position, one reason for this could be that about half of the companies are SMEs or that they just have not deemed it necessary or important to appoint more resources. However, both Milton, Kelly, Belinda and Valentina expressed that they are working with spreading the sustainability approach throughout the whole organization. The CSO might be the one in charge but it is everyone's responsibility which calls for more decentralized work. Appointing sustainability ambassadors is a method that two of the companies have incorporated in an attempt to increase the presence of sustainability in the organization. One could interpret that if they would have had more resources, or been a larger organization, the sustainability work could have had an even more decentralized design but that the ambassadors are an easy solution.

Placement in the Organizational Chart

It varied among the managers whether they had a position in the executive group or not. However, in this area we let the informants speak more freely on their opinions on the matter based on their experience from other companies or simply how they perceived it. The reason for this was that whether they are in the executive group or not is not their own decision. Hence, in order to understand how they would have wanted to organize the organizational chart to increase their impact, we followed up with their own perspective on the matter. The general theme was that it was considered to be beneficial to have the position represented in

the executive group. Kelly and Belinda had a seat in the executive group and they considered it to be beneficial for their work. Kelly highlighted that it is necessary in order to stay updated about what is on the agenda for the company. Belinda emphasized that where you place the CSO is a clear indicator how important the company considers these types of questions to be.

Kelly - *My advantage, as I see it, is that I keep up with these discussions, that is where I learn, okay, what is the focus right now.*

Belinda - *I see that the work that we do would not have been as successful if I had not been in the position that I am in and that the issues is seen as important enough to be placed there.*

Elektra and Smilla did not have a seat in the executive group, however, when asked about their opinion of it, they both indicated that it would increase the sustainability perspective in all decision-making.

Elektra - *I think it needs to be at the executive team level that you belong and discuss it in all the decisions you make because at the end of the day the decisions are made in the management team and then you need to have the sustainability aspect there all the time.*

Smilla - *I think it should be included because it is so broad, at least now in the beginning, when these issues are so broad, in addition, it is a statement outwards that it is an issue that we prioritize. So it is kind of an important marketing element, I believe, but if you do not have someone representing that factor, I think it is easy to forget about it. So I think it is good to have that already in the planning stage of everything you do to move forward.*

When talking about the importance of being in the executive group, Smilla additionally described it as a statement to the outside of the organization that they consider the question to be of high importance. This theme was further brought up by Belinda and Zelda who argued that it sends a clear message, both externally as well as internally to all stakeholders.

Belinda - *I believe it is necessary, there are a lot of people who are very good at sustainability and you see that the person is not in the management team, but it is still somehow a signal of what you think is important because it is connected, it is so much connected to the strategies of the other activities.*

Zelda - *I think it makes a difference in terms of signals to the outside world and also to the other members of the executive team.*

Milton was not in the executive group but the field was still represented since one member had a more broad focus area of people, culture, and sustainability. He emphasized that having a seat in the executive group does not mean that you could only be a sustainability expert. He argues that you are primarily a member of the executive group and need to have a focus on business aspects and what is best for the company. You cannot solely focus on sustainability. Additionally he argues that it has its advantages to be a member but that it is not a necessity.

Milton - *I feel it's probably smart to do that because then you get the sustainability issues into the day-to-day decision-making. But at the same time it is also important that the person who is responsible for sustainability should not sit in an executive group as a sustainability expert only, that's one part of it. The other part of being an executive team member is that you are involved in discussing all kinds of issues so you can't be a sustainability nerd who is not interested in the business, the factories, communications or whatever it might be that comes up, but you have to be involved in discussion. Once you're in the executive team, you're there as a management team representative first and then as your specialty or in your functional role second. That's what I think a lot of people miss about being in an executive group, it's not about defending your flag, it's about being in executive groups to look after the best interests of the company or the unit and then you have to bring your functional expertise within. ... But having said that, I don't think it's not a necessity to have it, but at the same time it's also a signal to the outside world that you take it seriously, that you have a sustainability expert in the executive group.*

Similar to what Milton said, Kelly wanted to clarify that even though they think it is beneficial, they did not see it as a necessity for their work. She explained that in some industries and companies it might not be as crucial.

Kelly - *I would not say that is everything and that could be an example depending on the type of company, but then it could also be that the person in the management team who has some kind of responsibility is perhaps doubly responsible for sustainability issues and communication or and operational activities or and marketing or whatever it might be. If they are skilled and knowledgeable, it is not impossible that you can work that way too, but of course I feel it is a huge advantage to have that the higher up you are in the organization the more information you get. It is the exchange of information that also makes it easier to formulate a strategy that is persistent and I have direct access I would say to the management. I have not a hard time calling my colleagues and say that we should sit down and talk about sustainability and this is what I will propose on Tuesday when we have the management group meeting. I will go up and propose this, it is now you should protest, not on Tuesday. So doing this groundwork and having access to those people having that contact is clearly an advantage.*

This was further emphasized by Valentina who stated that it is not a necessity to have a place in the executive group just for the sake of it. If she experiences that the members are including the sustainability aspect she deem that to be sufficient. However, with a lot of new people joining the group she is not as confident that the sustainability is incorporated enough.

Valentina - *I feel that those who are in the management have their glasses on, so I do not feel the need to sit there for the sake of it, but I am confident that they are still know these things and will take help from me if necessary, but now, just in the last months, a few people have been changed, quite a lot of new people have come in. Now I feel a bit more insecure in ok but do they really have these glasses on because, now I can see a bit more that there might be a need for me to be there a bit more often.*

To conclude, if strictly looking at the more descriptive perspective of what it looks like in the organizations right now, some informants had a seat in the executive group while some did not. However, all managers expressed that they consider it beneficial to have the sustainability subject represented in at least some sense in the executive group. Nevertheless, Milton wanted to make it clear that having a seat in the executive group entails that the CSO are able to take part in all aspects of the company's strategy and not discard the business aspect. Moreover, it can be understood as if the CSOs perceive that the subject is properly represented in the decision-making, it is not a necessity to have a seat in the executive group just for the sake of it. Despite that, Milton, Smilla, Belinda and Zelda all emphasized that it is a clear and vital statement internally as well as externally to have the position in the executive group. It shows all stakeholders that sustainability is prioritized.

4.2.3 Operational Factors

Vision

All companies, except Zelda's company had a stated vision for their sustainability work, Zelda's company was early in inte process of incorporating sustainability and had not yet developed one. Both Elektra and Valentina expressed that their vision is to be at the forefront of sustainability work, which can be perceived as rather general. Furthermore, both Kelly and Belinda had to think for some seconds what their vision actually was and how it was formulated. One reason for this could be that the vision statements most of the time were stated in English which is not any of the informants native language or it was simply not easy enough to remember or not implemented enough in the organization. Additionally, the interviews were conducted in Swedish so they had to switch languages, which might have

had an impact. However, one could interpret this as a sign of the vision not being a constantly present element in their day-to-day work.

Another theme that was brought up when talking about the vision for the company's sustainability journey was how the sustainability strategy is incorporated in the overall strategy. When asked about their vision many of the informants talked about their strategy and used the terms rather interchangeably. Nikita, Milton, Valentina, Kelly and Belinda highlighted how they do not have a separate strategy for sustainability, it is rather an integrated part of the company's overall strategy. Nikita described it by saying that they do not have any sustainability strategy, but they have a sustainable strategy, which summarizes the statements of the informants rather accurately.

Nikita - *We are also trying, we do not have a sustainability strategy but we say that our strategy should be sustainable, that is a very big difference. We also have sustainability in our purpose nowadays, so driving the shift we want to drive the transition to sustainable transport.*

Milton - *It is not a sustainability strategy, it is our corporate strategy, which then links to the global goals and the UN's decade of action, ... we are the ones who have to act so that we take it home to ourselves, as a result sustainability is not really a separate strategy. Above all it is a general aspect that is taken into all parts of the strategy, so when it comes to our business areas, they have sustainability in their operations, our logistics operations have sustainability in there, our communications department has sustainability in there and our people and culture has sustainability aspects in there, ... It permeates the whole organization and that is the big change compared to before, that we have put an umbrella and built a context around it all that explains why it is important and why it is not the responsibility of the sustainability department but it is everyone's responsibility but you have different inputs into it. That is the big change.*

Valentina explained that previously, sustainability was more a seperate part but now it is more incorporated into everything else which she considered to be valuable. However, she highlighted that the process had taken a significant amount of time.

Valentina - *Which feels much better that of course it should not be a side thing but it has taken some time and you have kind of seen that no, it is probably important that we have a focus on these issues. Whereas now it feels like it is becoming a bit more natural that it is clear that sustainability is part of everything else, it is nothing on the side.*

Smilla's company had not yet fully integrated the sustainability strategy into the main strategy, which, according to the manager, was something she aimed to change.

Smilla - *In our case, I would say it is a little bit included and a little bit not, and I do not like that. I think the strategy should be, it should not be a sustainability strategy it should be a sustainable strategy.*

The theme of having the vision and strategy for sustainability as an integrated part in the company's overall vision and strategy is mentioned by six of the managers. They express that the sustainability agenda should be embedded in the whole organization. This is a recurring theme among the informants to emphasize how sustainability no longer is an independent department. It has to be integrated in the core of the business and frame everything they do. Nikita took it one step further and explained that the goal has to be to not even have a sustainability department, because only then is sustainability fully integrated.

Training

All managers worked with training and education of the employees in one way or another, however, it was emphasized by Milton, Nikita, and Kelly that online classes or sending people on courses are maybe not the key. It is more about sparking interest among the individual herself/himself. Both Milton and Nikita used the word curiosity to describe how to educate the employees. They said that their goal was to create curiosity among the employees in order to get them to educate themselves.

Milton - *It is not about sending people on a one-week course to learn about sustainability but rather it is about building structures and communicative platforms where people are exposed to sustainability information and they find it exciting and interesting and they want to find out more. The basic idea of our skills development work is about curiosity. What we are going to do is make people more curious about the sustainability question so that they find things out by themselves so that help is self-help. It is not about producing an e-learning you have to click through and then be done, it is about building this curiosity and that is what we are working on right now.*

Nikita - *If you get a bit more curious then all of a sudden you go in and you find so much more on your own … It is not what you say in big meetings or group meetings but maybe at the coffee machine, did you see that article in Dagens Industri or did you see this article on LinkedIn, what do you think? To kind of create the curiosity and knowledge there again and how do we equip managers in the whole organization to be able to inspire but also to be able*

to be curious, to be able to be open because I do not know, but we can kind of find the answers together.

Kelly - *Training does not have to be regular training, it is also a question of a lot of information sharing.*

Despite this, numerous managers still had some kind of formal learning in the format of introductory courses, workshops or presentations by the CSO when hiring new co-workers.

Belinda - *So far, we have worked a lot with different types of workshops and presentations you could say, but we are developing an employee engagement programme about sustainability where we hold and you could say that it is a development package consisting of a number of different tools. It can be short videos, web-training, it can be different things.*

Valentina - *Yes, we have, if you join as a new employee, you get a general introduction first and then I have my own session with them for an hour where we go through what sustainability means to us and our procedures and processes, etc. Then, based on the role of the person who is joining, we go into a little more detail about things that affect them.*

Zelda - *So I have had a crash course about basic sustainability work in the management team and now I have had it for the whole company for 40 minutes the same thing that I said to customers seven years ago, that it still works like this, this is what sustainability means.*

Kelly - *I just got this kind of offer, a Swedish company that works with sustainability training more on a general level and of course I am always a bit like hmmm should we do this, not because it is not so general. Then there are some things that are quite general like anti-corruption work which is not so unique unless you work in a bank and do not have this highly regulated thing. But for us it is a fairly general training and it could be that we want to spread a bit more information about the circular economy or whatever. We have not taken in any training yet specifically what we have done is that I have put in parts in the onboarding of new employees so we have a digital onboarding system where I have a chapter that is about sustainability where I present it. It is a little film where I say like this is what we work with, more to spread the fact that this is how the company works with sustainability. We have an intranet that we use to send out information, so I usually post quite a lot of articles there to just keep people up-to-date and show them in front of their eyes that things are happening.*

Regarding the training of the employees the managers presented some different viewpoints. Some managers highlighted that online classes and one day courses are not the key to educating the organization. Instead, creating curiosity among the employees is considered to be more efficient since it is assumed that curiosity leads to self education. However, almost

all managers explained that they did conduct workshops and online courses in the onboarding of new hires. Except for Milton, even the managers who emphasized creating curiosity and sharing information as a way of education had some kind of online learning. One could interpret that the managers use these tools since it is an easily accessible solution that also looks good on the paper. Additionally, as mentioned by Kelly, they receive advertising from sustainability education companies which might increase the possibility of them implementing an online course even though some might question the efficiency of doing so.

Communication

The importance of communicating was a recurring theme among the informants. During the interviews we asked specifically about how they communicate about sustainability in the organization. However, most of the following answers were brought up by the informants at other occasions during the interview. When asked about their role and how they worked with change, communication was often brought up. A theme that was identified among the different answers was how they explained the importance of communicating from the perspective of the receiver. Milton explained it as a classic selling pitch, you need to base your arguments from the other person's needs and perspectives.

Milton - *It is really a communication strategy that we have to put in place, where we have to understand the recipient, where are they, what are they worried about. ... one approach that I think helps a lot to get through it is to see it as a sales process. You always have something to sell but not from a negative aspect but in a conversation, in a meeting, a conference whatever it is something you want to get out of it, the better you are at selling it and explaining what it is you want to get people on board with it. The better the result will be as a sustainability manager if you can sell to your colleagues why this is important it will make quite a big difference but if you are and it is classic sales theory if you are selling something it is not what you think that is important, it is what your customer thinks. If you are going to really understand your customer's needs, if you start from them the result will be much better than if you just start talking about why this is important from your perspective.*

Furthermore, Nikita and Zelda talked about the importance of communicating the message to a variety of stakeholders and finding their individual interest in the topic.

Zelda - *But I think that the ability to communicate with many different stakeholders helps a lot. Because especially as sustainability grows in breadth and scope from being a bit of a side activity, you need to kind of explain to the lawyers that this is sustainability, because they are very used to reading legal texts. But everything that is sustainability is a bit fuzzy because*

what does double materiality mean or what does our impact on the rest of the world mean. Or salespeople who said, as I did, why should we talk about sustainability, we should be selling yields, performance to managers, that you find something in each counterparty that makes them interested in the subject or the issue.

Zelda further elaborated that just arguing for your case that we all need to be sustainable because it is the only right thing to do is not efficient. It is rather about finding what they will gain from changing into a more sustainable business.

Zelda - *Then I think as a sustainability manager or so you need certain personal characteristics in terms of you need to be able to talk to different types of people because if you are going to drive change you need to get people on board and you cannot just say that by stamping on the ground that it is really, really important to be sustainable. That is not enough, you have to find reasons for why others should be willing to change and that it is good for them too.*

Kelly expressed the importance of adapting, not only the content of your arguments to the person you are communicating with, but also adapting your words and the language you use. Using a language that is easy to understand for the recipient and makes sense to them from their perspective.

Kelly - *So for me it is been very much when I came in it is about learning all these concepts and understanding what is it, how am I going to talk, it is "farmers to farmers way", but it is a bit like putting these together it does not matter that I come here and tell you that the circular economy is fun. My job is to translate why that would be interesting for us and then maybe I do not say circular economy. When I say we are going to create more value with less hardware and that goes right along with what you would say from a business perspective, that we are becoming less hardware dependent, we have a bigger margin on the softwares. There are a lot of questions like that we need to bring in. We try to work from the different directions depending on who asks us the question anyway so I will say we really have to explain why we should do something.*

According to manager Milton, Kelly and Zelda it seemed to be extra crucial to communicate through a business perspective. Explaining why sustainability is advantageous for the business and not only why it is helpful for the planet. Further, it needs to be connected to the current strategies in the company and related to the on-going business.

Milton - *It also applies to the individual as a sustainability manager, if I am going to present to our management, I have to understand where they are, what they are working on right now from a business perspective, if put sustainability into a business perspective, then it will be sensibly interesting and important and therefore the chance that we will get operations, that is as well the mistake that I think many sustainability experts make that they just start from the sustainability perspective and assume that everyone else has understood, which is not the case. It is about starting from your recipient, person or group and taking yourself there rather than forcing people to see it from your perspective. A sales process but you sell ideas ... it usually gets better if you see it in that way.*

Kelly - *So it is very much like this communication and understanding and I think the need to put it in a business context is so important.*

Zelda - *I come from the management and sales side so for me it is crucial that it is easy for most people to link it to money. If you can save money or make money from it then it makes sense to do it. It is that simple, so pull some scandals around sustainability like this BPs explosion of white water horizon Mexican Gulf where people die from pollution, bad for everything and everyone involved, stock price decreased, billions in debt, everyone loses, unsustainable.*

To summarize, since communication was brought up by the informants on various occasions during the interviews it can be interpreted to be an important factor for their success. Being able to speak to different people, who are working within different areas and have various levels of knowledge is considered to be crucial for the CSOs. The informants expressed that you need to be able to frame your arguments from the perspective of the receiver and that it is specifically crucial to being able to argue for sustainability from a business perspective.

4.2.4 New Theme

Pick Your Battles

The managers Nikita, Kelly, Smilla and Valentina, in different contexts of the interview, brought up how they needed to accept that they could not change everything at once and that it is okay. This was not connected to any specific question we had, however, since it was a recurring theme brought up by the informants it is considered to be of importance to highlight it in this study. Kelly expressed that it is vital to pick your battles because you cannot change everything at once. She explained that when CSOs are quitting, the reason often has to do with them getting tired of always fighting for their case.

Kelly - *But it is more like this, it is not a good idea to bang one's head against the wall sometimes either. But that is what maybe, if I meet colleagues who quit their jobs, it is because they get tired eventually because they feel like this, it is becoming too tough or you lose a battle that you thought was important. But I think that is true for everyone in any field, you do not always get exactly what you want, you have to be able to wait and see as well.*

Nikita, Smilla and Valentina further added to the topic by explaining that it is impossible to please everyone and that it is crucial to recognize the positive differences you actually make in your role. Nikita emphasized how you cannot please everyone. Smilla highlighted that it is vital to let things take time and that you need to accept it instead of stressing about it, and Valentina expressed that every little change you make is valuable and that it is important to recognize that.

Nikita - *So then it takes guts in terms of leaders like now we do something and maybe somebody is happy, but it is not possible to make everybody happy.*

Smilla - *I think some companies are like that and sometimes you can do it, but sometimes you just have to take it easy and let it mature. But I think that there are certainly many, many sustainability managers who can testify to it as well as that it is that way. There are conflicts of goals and how do you deal with them then and what support do you have to them as well.*

Valentina - *It is important to still have the commitment and see that you can make a difference in the small things, in order to not lose the motivation. You have to start small in some way to feel that you are making a difference and so on.*

This additional theme that was identified sheds light on a supplementary aspect of the role of the CSOs. Since four managers brought it up without being questioned about it, it can be assumed to be an essential topic that affects their work. As brought up in connection to the competencies needed, the mission of implementing sustainability change seems to sometimes be overwhelming. Having to deal with that extensive assignment and constantly being faced by defeats could understandable instil a feeling of despair. Being aware of the fact that it is impossible to change everything at once and that one person cannot save the world seems to be crucial in order to keep up the motivation and continue the work toward change one step at a time. More precisely, pick your battles.

5. Discussion

In the fifth chapter, a discussion will be built on the findings from the empirical results. Firstly, we will discuss similarities and differences between subcategories from the preliminary theoretical framework and the empirical findings. Secondly, interrelating connections between the overarching themes from the empirical analysis will be discussed. Lastly, an illustratration of a revised framework based on the insights from the empirical findings will be presented. In this way, we formulated a discussion to answer the research question of how CSOs implement change toward sustainable business.

5.1 Relating Factors and Subcategories to Theory

When analyzing the empirical data regarding the informants' competencies no specific theme of how they were as a person in their role could be identified. On the contrary, the informants mentioned various different competencies they needed in their role. This aligns with Palmer, Dunford and Buchanan (2021) who emphasized the need of possessing various competencies and the complexity the role entails. Furthermore, the previous study from Deloitte (2021) additionally highlighted the need to be adaptable and be able to take on different roles in various situations. The fact that one CSO emphasized the need for being pushy in order to implement real change while another CSO highlighted gentleness as a crucial approach can further display the adaptability. One might assume that the different organizations the CSOs are operating in call for different approaches. While some people might need a steady push in the right direction, some others might need a more tender approach when implementing change. The more radical and pushy approach can be an example of Sveningsson and Sörgärdes' (2020) revolutionary change, while the more slow and steady, gentle approach might be an example of Sveningsson and Sörgärdes' (2020) evolutionary change. However, when the informants talked about this complex challenge of a need for various different competencies and constantly being able to adapt to the circumstances they indicated that the complexity sometimes could be a bit overwhelming. This was further illustrated when two of the CSOs expressed a need for humility and being aware that you cannot do everything by yourself. You need to take help and trust your co-workers when needed. In reality, it is not a one person job.

The knowledge had a bit similar attributes as the competencies. The informants said that they needed holistic knowledge in their position. It was described that they need to have a general understanding of sustainability. This aligns with previous literature from Larsson, Andersson and Josefsson, (2020) and Robertson (2015) that argued for the need of a fundamental knowledge about sustainability as a CSO. However, it was further mentioned during the interviews that as a CSO you cannot go into detail in every aspect. This confirms what Deloitte (2021) concluded about it being more important to have knowledge about strategy and being able to influence than having in-depth knowledge about, for example, climate change. Moreover, some organizations had a need for, or already had, more specialized people below them in the organization that could take on the more expert role while the CSO had a broader understanding. In addition, similar to what Larsson, Andersson and Josefsson (2020) and Carollo and Guerci (2018) said about a need for knowledge of sustainability in relation to a profitable business, business understanding was also brought up by the informants. It was mentioned that a background within business enabled an argumentation from a business perspective and that being able to understand the business and its strategy is crucial.

The second factor, about the contextual aspects included both external elements as well as internal elements in the organization. A coherent theme among the informants was how they considered regulations in the industry to be beneficial for their work. This aligns with Kanashiro and Riveras' (2017) study where they concluded that CSOs make a bigger difference in the company's sustainability performance if the industry is strictly regulated. However, the reason the informants considered why it is beneficial did not completely align with the reasons brought up by the authors. Many informants argued that laws and regulations made their work easier because they no longer had to argue as much for why changes were needed. Having a regulation as an argument eliminated the need for a discussion in the first place. The change is, or will soon be, a must rather than an option for companies. Moreover, one manager explained that being a SME company might make it more difficult to implement change toward sustainability because of a lack of resources. This aligns with one of the reasons Jaramillo, Sossa and Mendoza (2018) explained as a barrier in organizational change toward sustainability, namely an absence of resources. However, since this theme was only mentioned by one manager and since we did not ask more specifically about the size of the organization, any further conclusions will be avoided and excluded from our framework.

In regards to the internal elements, the organizational structure was a theme. Previous literature was inconclusive whether a centralized or decentralized organization was most beneficial in change work. Irimas, Vartolomei, and Pisla (2019) argued that in the beginning of change work there could be a larger need for centralization while further on in the process a more decentralized implementation of the change could be more efficient. The informants mostly argued for a decentralized implementation of sustainability, even though they were in different stages of the sustainability implementation. The CSOs emphasized the importance of having it present on every level in the organization. This aligns with the argument from Eriksson-Zetterquist, Mullern and Styhre (2011) about strategic decentralization, to incorporate various positions, competencies and knowledge in the strategic decisions. However, almost all of the informants had individual responsibility for sustainability and worked alone in their position. Because of this, sustainability could be considered as more centralized. Two of the managers had implemented sustainability ambassadors throughout the organization in different departments and on different levels. This could be viewed as an attempt to make the sustainability work more decentralized without having to use more resources. At the same time, many informants expressed that it is crucial that sustainability is everyone's responsibility and that it should be a part of everyone's work, not solely a responsibility for the sustainability department. From this perspective, the need for a bigger sustainability department that could work on different levels in the organization might be something that is not desirable since it should be every employee's responsibility. On the contrary, one could argue that until sustainability actually is an integrated part among all employees, a more defined responsibility in every department could be beneficial. This relates back to what Irimas, Vartolomei, and Pisla (2019) said about a need for more centralization in the beginning of a change process.

A further aspect regarding the contextual prerequisites inside of the organization is the CSOs placement in the organizational chart. Previous literature was clear in its arguments that it is beneficial to have the CSO in the executive group (Serafeim & Miller, 2014; Strategy&, 2022). Serafeim and Miller (2014) stated multiple reasons for this. Two of them were additionally brought up by the informants. One reason is that it is advantageous to be part of all the decision-making to ensure that all decisions are taken with sustainability consideration. Moreover, the informants additionally confirmed the authors argument that it is a clear sign both externally as well as internally that sustainability is on the agenda and is properly acknowledged. However, some of the informants wanted to clarify that they did not

see it as a necessity just for the sake of it if they could trust that the subject was already present in the decision-making. It was further brought up that having a place in the executive group is not just about screaming for sustainability. It demands that the CSO understands the business perspectives and primarily has a business-focused perspective. This builds on the previous arguments that an understanding for business is crucial in the role as a CSO.

The third factor about the operational perspective included three different aspects that were deemed to be of importance, following the theoretical framework. Both Kotter (1995) and Chandler (2020) expressed the importance of having a clear and specific vision statement in change work. Chandler (2020) who specifically talked about sustainability change argued that it is beneficial in order to get all stakeholders on board and involved. However, when the informants were asked about their vision for sustainability some had simply phrased it as they should be at the forefront of sustainability, which could be considered to be rather general phrased and not as specific. In addition, some had to think for a few seconds how it was phrased and did not say it right until the second or third try. This indicated that the vision statement might not be as present in the day-to-day operations and hence maybe not as vital for the change work as was previously stated by the literature. Another theme that was identified during the interviews was that when talking about the vision, it was emphasized that it was not a seperate part in the company, it was integrated into the overall vision and strategy. This aligns with the aim to decentralize sustainability into every part of the organization. Sustainability should be an integrated part of what they do. Multiple managers expressed it as it is not a sustainability strategy, it is a sustainable strategy, which summarizes the message that was interpreted from many of the managers.

Previous literature emphasized the need of conducting formal training for the employees when implementing change toward sustainability (Cangemark & Rydestål, 2022; Ha, 2014). Cangemark and Rydestål (2022) and Ha (2014) highlighted that since people have different knowledge in regards to sustainability they need education in order to understand why the change should be implemented. Many of the informants had some kind of formal education in the format of onboarding online presentations or workshops. However, it was although brought up that this type of formal training might not be the solution to knowledge gaps among the employees. Creating curiosity was brought up as a method to help the employees educate themselves. If curiosity is created, the employees will continue to educate themselves according to some of the CSOs. The fact that almost all companies had some sort of online

education, despite that some argued that creating curiosity is more efficient, could be assumed to be a result of stakeholder expectations or direct advertising from sustainability education companies.

Finally, communication was considered to be an essential operational factor in previous literature as well as among the informants. Whelan-Berry and Somerville (2010) and Singh and Ramdeo (2020) both argued for communication as one of the most important change drivers. Moreover, Ha (2014) expressed the importance of communication when working with change management toward sustainability. The informants did several times during the interview acknowledge the importance of efficient communication. An identified theme was that it was crucial to adapt the communication to the one receiving it. When arguing for sustainability, the informants emphasized the importance of framing the communication from the perspective and the level of knowledge the receiver possesses. This indicates that as a CSO you need to have knowledge within multiple areas in order to adapt the arguments to the receiver. Hence, this is a further argument for the holistic knowledge needed in the role and how complex the position is. However, specifically important, according to many informants, was to communicate through a business perspective. Being able to express why it is beneficial for the business and how it related to the current strategy was argued to be vital. Once again, this builds on to the previous theme identified about the importance of having understanding for business in the role as a CSO.

In addition to these themes that are connected to the preliminary theoretical framework a new theme was identified from the empirical material. The informants argued for the importance of picking your battles. Since the topic was brought up during various different contexts of the interviews it was deemed important to acknowledge it in order to stay credible and transparent as well as further add insight into the role of a CSO in the lens of change. The interviewees expressed that as a CSO you will face continous challenges and defeats. It is important to remember that you cannot change everything at once, you cannot win every argument and you cannot please everyone, because the opportunities are countless and the work never ends. This relates back to the theme of the holistic competencies and knowledge that is needed for the role which sometimes seems to be overwhelming. In order to not end up as some industry colleagues one CSO had, that quit because the constant fighting for their case defeated them, it is vital to acknowledge every progress.

5.2 Interrelating Connections Between the Findings

Above we presented how the different subcategories were described by the informants. However, through further analysis of the data, three main overarching themes can be identified that were repeatedly brought up by the informants in connection to various questions during the interviews. In short, it is a holistic job that demands a lot which makes it impossible to win everything and hence a multifaceted individual that knows when to pick his/hers battles is crucial. Furthermore, sustainability needs to be a part of the whole organization, and an understanding of business is of extra importance. These three themes will now be further discussed.

Being a CSO is found to be a complex job. The individual needs to have holistic competencies as well as holistic knowledge. The background of the individual is not as vital as long as the person is flexible and has general knowledge for the position. This is further important in order to have efficient communication and arguments that are adaptable to the perspective of the receiver. However, because of the complexity of the position it is important to be aware that you cannot change everything at once and that every fight will not be a win. In order to keep up the motivation it is crucial to pick your battles and acknowledge every step of the road. Hence, this theme of complexity is identified in the holistic competencies, the holistic knowledge, the communication that should be framed from the receiver's perspective, and the new theme of picking your battles.

Although general knowledge is essential, having an understanding of business and being aware of the company's business strategy is of extra importance. It is a skill that is used in various parts of the position. Communicating with business words and from a business perspective is vital to get everyone in the organization on board. Moreover, since it was deemed beneficial to have a position in the executive group, an understanding of business is a must in this part as well. Being a sustainability nerd arguing for sustainability no matter what will not be successful if you cannot understand and explain to the others in the executive group why it is benefic-ial for the business as well. Accordingly, this theme of the importance of having a business understanding is highlighted in the holistic knowledge, in the communication that is based on the recipient and in the aspect of placing the CSO in the executive group.

The last overarching theme concerns how sustainability must be present in every part of the organization and in everything they do. The work could be described as decentralized since it must be a part of every department. Being a part of everything means that there is no separate vision for the sustainability strategy. It should be a part of the main vision and strategy. It is not about having an excellent sustainability strategy, rather the strategy of the company should be sustainable. Consequently, this overarching theme of the importance of integrating sustainability is identified in the aspect of decentralization as well as in the aspect of having one major vision, and not a separate one for sustainability.

5.3 Revised Framework

The findings from our empirical data and the following analysis and discussion are the basis for our revised framework (See Figure 2). Firstly, we kept the structure from the preliminary theoretical framework as this was the starting point for our data collection. Secondly, the different findings under each subcategory are stated. These describe the findings that were identified from the specific questions that were asked to the informants. Thirdly, the three overarching themes that were identified are illustrated through a color coding showing which findings of the subcategories are connected to the different overarching themes. These themes are our interpretations of more general themes that repeatedly were brought up during the interviews in relation to several different questions. The red color connects the aspects where the importance of business understanding were brought up. The green color connects the aspects where the importance of having sustainability permeate the whole organization were highlighted. The yellow color connects the aspects of where the complexity in the role were identified and the two remaining white boxes are findings that are not connected to any of the overarching themes. Finally, the new identified theme concerning the importance of being able to *pick your battles,* as a result of the complexity in the position, is included. The orange boxes are indicated to illustrate that it is both a part of the red, business understanding, as well as the yellow, complexity. Overall, these findings are suggested to collectively show how successful CSOs create change toward sustainable business in the Swedish context.
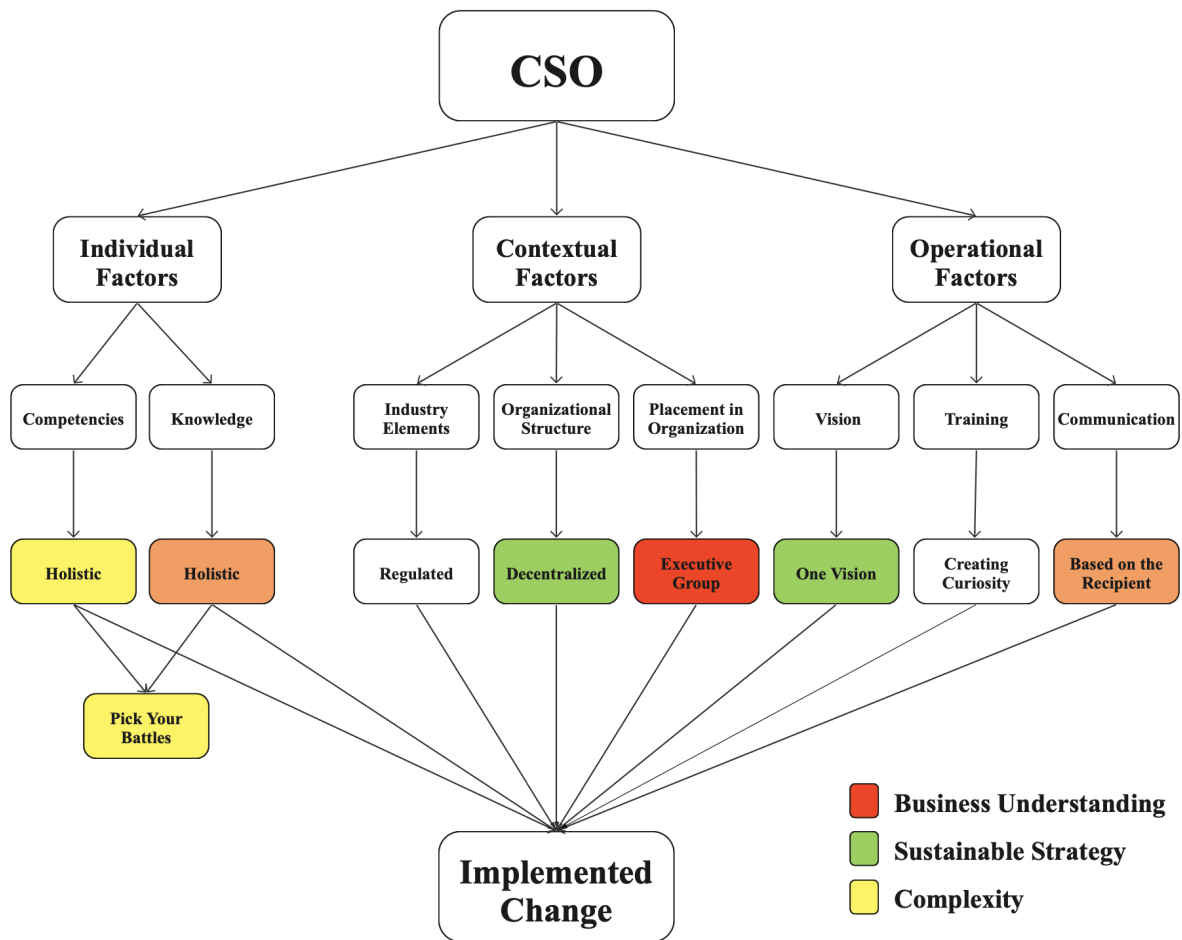
Figure 2. Revised Framework

6. Conclusion

The purpose of the study was to expand the knowledge of how CSOs can increase their performance in the change toward sustainable businesses. This was done through examining how successful CSOs implement change, by looking at how CSOs should operate, what competencies they need to create sustainable businesses, and what organizational context is most fruitful. In other words, through the individual, contextual and operational factors. In order to achieve this, the following research questions was stated; *How do CSOs implement change toward sustainable business?* Based on the discussed findings, proposed answers to the research question will follow.

Firstly, the individual factors show that the CSO as an individual needs to have holistic competencies as well as knowledge. It is suggested that no clear description of how to be a successful CSO exists since it varies. However, understanding and knowledge about business will facilitate change work. Moreover, being aware that the role is complex and that one person cannot know everything or change everything is deemed to be crucial in order to stay motivated as a CSO.

Secondly, the contextual factors are described as external factors and internal factors. Externally, a more regulated industry facilitates the implementation of change from the CSO. Internally, sustainability needs to be implemented throughout the whole organization and hence be more decentralized. Moreover, having a position in the executive group is considered beneficial but not vital.

Thirdly, the operational factors demonstrate that the CSO should ensure that the vision is an integrated part of the company's main vision. In other words, having a sustainable strategy rather than a sustainability strategy. Furthermore, everyone in the organization needs to be on board and be educated which can be done through creating a curiosity among the employees in order to help them to educate themselves. Last but definitely not least, communicating from the receivers own perspective and vocabulary is suggested to be of importance.

Finally, looking at the findings from a bigger picture three main overarching themes could be identified. A word to describe everything about the role is complexity and hence a CSO needs to have holistic competencies, and holistic knowledge, which also enables a communication

framed from the receiver's perspective. This complexity creates a need to have an insight that it is not a one person job, and changing toward sustainability will take time. Therefore, every small change should be acknowledged. Furthermore, even though range is emphasized, having an understanding of business will be helpful when arguing, communicating and in order to be able to be positioned in the executive group. However, to actually make real change, sustainability must be integrated into the whole organization. This is partly made through a more decentralized approach, partly through positioning the CSO in the executive group and partly by ensuring that they are operating with a sustainable strategy rather than a sustainability strategy.

Since a CSO is a relatively new role the previous research on the position has been limited. The study outlined three factors of the role of the CSO that were scarcely researched and these were investigated through a qualitative approach. Hence this study has contributed with up-to-date insight and extended knowledge into the area of change management through the continuously changing role of the CSO.

Moreover, since the preliminary theoretical framework is mostly based on general literature about change management, it could be considered that these theoretical insights could be relevant for other managerial positions as well. However, the revised framework is solely based on empirical data from CSOs and one could argue that the position has some peculiarities that distinguish it from other management positions. From our research it is suggested that CSOs still have to argue for why their area, position and the changes they make are necessary. This is an aspect that most other managerial roles do not have to deal with to the same extent since they have a longer history and are more established in the world of business. Hence, the preliminary framework might be more generalizable for other positions but the revised version is rather more specific for the role of the CSO or other potential new positions that are not yet as established.

6.1 Practical Managerial Implications

Additionally to the theoretical implications this thesis gives insights to practical managerial implications. The findings are valuable for managers and companies that are implementing a CSO role as well as for CSOs themselves. The insights from this study are aimed to increase the performance of CSO and the difference they can make in regards to change toward

sustainable business. Managers have received increased knowledge of what type of person is suitable for the position and where they should be placed in the organizational chart and the CSOs' themselves have received increased awareness of how to operate from the current pioneers. Through these insights we aim to extend the knowledge about CSOs and increase their impact on the journey toward a more sustainable future.

6.2 Suggestions for Future Research

This thesis derived from an abductive approach where a preliminary theoretical framework was created from existing literature on change management and was later revised based on the empirical findings. Moreover, a suggestion for future research is to utilize an inductive method approach. This could bring additional value and insights on further aspects of what CSOs deem to be important in their work without being framed by existing literature. As a result, the empirical findings could contribute with new perspectives that change management literature have not covered yet in this particular context.

During the process of this research we discovered a phenomenon which could be of interest to further investigate. In the collection of the empirical material we contacted 22 CSOs in total based on our criterias. However, out of the 22 individuals we found suitable for our study, solely four were men. In the end, one of the men was willing to take part in the study which resulted in one out of eight informants being a man. This phenomenon was not in the scope of our study but future research could investigate any potential relationship between CSOs and gender.

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Appendix A - Interview Guide

Interview Guide

First section: Background
Your answers will be anonymous in the thesis.

Is it okay for you if we record the interview? It will only be used by us.

1. What educational background do you have?

2. What is your work experience within sustainability?
    - What roles and industries?
    - How long have you been working with sustainability?

3. How does your role look like today? (which areas and focus)

Second section: Individual Factors
Leader:
4. How are you as a leader?
    - How would you describe it?

Knowledge:
5. What knowledge do you use in your role?

Competencies:
6. What competencies do you use in your role?

Third section: Contextual Factors
Industry:
7. Could you tell us about the industry you are operating in. How is the industry affecting your sustainability work?

Organizational Structure:
8. What does the organizational chart look like for sustainability?
    - Is it decentralized or centralized?

9. Are you in the executive group?
    - Is it important to be in the executive group?
    - Would it make a difference to be in the executive group?

Fourth section: Operational Factors

10. Could you tell us more about how the process looks like when you are implementing a change? Where does it start and end?

Vision:

11. Do you have visions and goals for your sustainability work?
    - What do they look like?

Training:

12. Do you train employees in sustainability? If yes, how do you do it?

Communication:

13. How do you communicate about sustainability to employees?

Finale section: Thoughts

14. Is there anything you would have liked to be changed in your role in order to have a greater impact?

15. Do you have any other factors you want to draw attention to regarding your role that you deem important?