Department of Business Administration

Challenges in Sustainability Vision Communication

Towards a framework for challenges in internal sustainability vision communication

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ABSTRACT:
Sustainability is increasingly a matter of key strategic importance for organisations across all sectors as stakeholders from all directions are demanding it as the "new normal". Consequently, organisations worldwide are incorporating sustainability into their business operations. A *shared sustainability vision* among internal stakeholders can provide the necessary guidance to develop viable strategies towards the sustainability transformation process. For the vision to be fully shared among internal stakeholders, it needs to be communicated effectively. However, sustainability is complex and multifaceted, and its vision communication process is faced with many challenges. Given this, there exists an incongruity between the critical importance of internal sustainability communication and how widely the field is studied. Previous studies have predominantly focused on external sustainability communication, while hardly any reported research has studied managerial challenges in communicating sustainability internally. This study aims to fill this gap by proposing a framework for managerial challenges in sustainability vision communication developed through synthesis of existing research and an empirical study. The findings presented indicate that, although it is universal to face challenges and that these are highly interconnected, there is no universal set of challenges that companies face. Challenges not extensively described in existing literature are also identified. Based on these findings, and by applying the proposed framework, critical aspects to consider in addressing the identified challenges are suggested.

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1 Introduction

The importance of sustainability continues to grow and companies worldwide are increasingly adopting sustainability practices and initiatives (Ahmad et al., 2021; Hristov et al., 2021). This transition is partly driven by the efforts of individuals choosing more responsibly and by governments establishing sustainable goals and policies (Barendsen, Muß, and Silvius, 2021). As a consequence, the pressure to act sustainably is increasing and voluntary measures companies engage in are slowly evolving into regulations imposed by lawmakers (Jacobo-Hernandez, Jaimes-Valdez, and Ochoa Jiménez, 2021; Wijethilake, 2017). For example, the European Union has been working for years in this direction with recommendations and guidelines to help companies navigate social and environmental challenges. However, the pressure is especially mounting from internal stakeholders, with employees and investors increasingly demanding sustainability visions and strategies from companies (Ahmad et al., 2021; Barendsen, Muß, and Silvius, 2021; Sullivan, 2014; Unruh et al., 2016). This exemplifies how, in the new era, sustainability is growing as a corporate area of responsibility.

Across all industries, companies are adopting sustainability as the "new normal" and this phenomenon has been growing rapidly (Ahmad et al., 2021). A decade ago, companies saw sustainability as a way to push innovation (Bonn and Fisher, 2011) and to reach long-term competitive advantage (Millar, Hind, and Magala, 2012; Vongariyajit and Kantabutra, 2021). In the new era, this is even more so the case. Jacobo-Hernandez, Jaimes-Valdez, and Ochoa Jiménez (2021) found that sustainability helps companies attain numerous benefits, including improvements in reputation and image, leading to higher customer loyalty, which in turn translates to improvements in business performance and sales. A survey by KPMG in 2020 found that 80 per cent of companies worldwide now report on sustainability – compared to 12 per cent 30 years ago (KPMG International, 2020). However, both then and now, most companies face challenges in making their businesses more sustainable (Bonn and Fisher, 2011; Hristov et al., 2021).

Like any major business undertaking, incorporating sustainability into business operations is an active and involved process. Companies need to carefully consider how to effectively integrate sustainability into their business practices – since getting it wrong can be met with resistance (Doppelt, 2017; Frandsen, Morsing, and Vallentin, 2013; Kataria, Kataria, and Garg, 2013; Lozano, 2013). Managing sustainability effectively involves integrating the principles of sustainability in the organisation's vision and strategic planning (Silvestre, Antunes, and Filho, 2016), leadership, structures and business processes (Doppelt, 2017).

Visions portray a desired future state and form the basis for the strategies used to attain it (Collins and Porras, 1991; Kantabutra and Avery, 2002; Mattisson, 2021). Without a clear vision, companies "have no chance of creating their future, they can only react to it" (Collins and Porras, 1991, p. 51). Creating a clear and shared vision and securing commitment and actions towards the vision is a universal requirement of effective leadership in organisations (Collins and Porras, 1991). Failing to do this can result in an unclear vision that leads to mere compliance with regulations (Doppelt, 2017; Lozano, 2013). Although essential sustainability requirements can be fulfilled through compliance alone, Doppelt (2017) and Lozano (2013) argue that companies achieve much greater success by fostering strong commitment from internal stakeholders.

To elicit excitement and commitment from stakeholders, and thus further the understanding and implementation of sustainability initiatives, communication is key (Craig and Allen, 2013; Genç, 2017; Kantabutra, 2020). The aim of vision communication is to convince that the vision is valid and worthwhile and motivate to strive for its realisation (Stam et al., 2014). Communication plays a critically important role in the process of creating a shared sustainability vision in an organisation as it helps the stakeholders to create future images of the desired state, motivating them to work towards the vision (Doppelt, 2003; Kantabutra, 2020). "*How* the vision is communicated becomes as important as *what* is communicated" (Westley and Mintzberg, 1989, p. 19). Effective communication requires appropriate approaches to interacting with and integrating different stakeholders (Stam et al., 2014; Craig and Allen, 2013), and the channel of communication should be carefully contemplated and adapted to the recipient (Barendsen, Muß, and Silvius, 2021; Craig and Allen, 2013; Kataria, Kataria, and Garg, 2013).

A well-communicated vision of sustainability has numerous benefits. It helps companies "attain and maintain sustained competitive advantages over those without such a vision" (Vongariyajit and Kantabutra, 2021, p. 1) such as establishing shared goals, creating increased organisation commitment, acquiring and retaining skilled employees, and enhancing employee engagement (Craig and Allen, 2013). On the other hand, insufficient or ineffective communication leads to stakeholders resisting the changes (Brunton, Eweje, and Taskin, 2015; Doppelt, 2017; Frandsen, Morsing, and Vallentin, 2013; Kataria, Kataria, and Garg, 2013; Lozano, 2013). This makes it hard to implement sustainability initiatives (Genç, 2017) – especially since *resistance to change* is consistently described as the biggest change failure factor (see Dempsey et al., 2022).

This highlights the topic of study for this thesis: internal vision communication is widely regarded as a critical aspect of leading change in organisations (e.g. Collins and Porras, 1991; Dempsey et al., 2022; Stam et al., 2014) while also widely reported to be very difficult to get right (e.g. Barendsen, Muß, and Silvius, 2021; Doppelt, 2017; Genç, 2017). This is further complicated by the fact that sustainability itself is highly complex, ill-defined and interdisciplinary (Jacobo-Hernandez, Jaimes-Valdez, and Ochoa Jiménez, 2021). Therefore, the dynamics and characteristics of the challenges in internal sustainability vision communication is what will be explored in this thesis.

1.1 Problem Statement

Internal sustainability vision communication is not sufficiently explored

The current literature on sustainability communication is predominantly externally oriented (Brunton, Eweje, and Taskin, 2015; Genç, 2017; Kataria, Kataria, and Garg, 2013; Potoski and Callery, 2018), such as how companies present their sustainability reports and incorporate sustainability into their branding. However, Lozano (2013) asserts that "soft" issues, such as values and visions, are underrepresented in discussions on how to address sustainability management. For instance, Barendsen, Muß, and Silvius (2021) and Potoski and Callery (2018) draw attention to the fact that internal sustainability communications remains rather understudied and emphasise the need for more research on internal communication. In particular, Craig and Allen (2013) describe that internal stakeholders (i.e. employees) are often overlooked when studying sustainability communication. At the same time, in many of the prominent works on sustainability management (e.g. Barendsen, Muß, and Silvius, 2021; Doppelt, 2017; Kantabu-

tra, 2020) internal communication is described as one of the most significant challenges – and therefore one of the biggest obstacles – to driving sustainability. However, the specific challenges and their characteristics are not extensively described. These challenges need to be better understood as *not* applying appropriate strategies to overcome such challenges "might be one of the causes limiting the incorporation and institutionalisation of sustainability in companies" (Lozano, 2013, p. 293).

This highlights an important gap in knowledge to be filled, as internal sustainability vision communication in companies is simultaneously (1) critically important to the success of driving sustainability; (2) challenging to succeed with; but also (3) understudied. This thesis aims to fill that gap by developing a framework to better understand how different challenges relate to each other and how they are linked to the sustainability vision communication process.

1.2 Purpose Statement and Research Questions

The purpose of this study is to develop a framework to describe the challenges in the sustainability vision communication process by exploring challenges related to internal sustainability communications in large companies. This paper will thus aim to provide depth to the sustainability management discussion by:

1. developing a framework mapping the current state of knowledge in recent sustainability vision and communication literature;

2. enriching this framework through an empirical study by:
    (a) identifying and describing characteristics of the management challenges companies face in communicating sustainability to their internal stakeholders (i.e. employees);
    (b) exploring possible links between different challenges; and finally:

3. using the proposed framework to, from a practical standpoint, suggest possible critical aspects to consider in addressing the identified challenges.

This research highlights the importance of sustainability and how it is managed in companies by analysing obstacles faced in communicating a sustainability vision to the internal stakeholders. In the process of developing the framework, the aim of this paper is to answer the following research questions:

1. What communicative challenges do companies face in conveying their vision of sustainability to their internal stakeholders (i.e. employees)?

2. What are the characteristics of the challenges?

3. How are the challenges related to each other?

4. What are the critical aspects in addressing these challenges?

2 Theoretical Framework

This chapter provides an overview of the current state of knowledge in areas pertinent to our research questions. By way of introduction, key concepts within the field of sustainability (such as its three pillars, corporate sustainability and drivers of sustainability) are defined and explained. This is intended to give the reader a basic understanding of the theoretical background and context. Next, relevant theories and models are synthesised into a preliminary framework on managerial challenges in the sustainability vision communication process. Next, the current state of knowledge on managerial challenges related to internal sustainability communications is explored and mapped. Finally, these challenges are summarised and presented in the preliminary framework.

2.1 What is sustainability

Sustainability is a concept that has emerged in the last decades in different arenas: in governmental decisions and regulations but also – and especially – in the private sector, with companies working towards implementing sustainability in their processes and practices, and make it known to consumers and shareholders. The word sustainability has an open interpretation, with more than 300 definitions available, and because of its ambiguity, its meaning is often adapted to the situation and the context (Jacobo-Hernandez, Jaimes-Valdez, and Ochoa Jiménez, 2021). One of the main definitions cited in literature derives from the *Brundtland Report*, published by the United Nations (UN) in 1987, which states that sustainability is the "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (WCED, 1987). This definition is a starting point to frame sustainability but it is still very ambiguous and does not give clear directions about how to not compromise the needs of the future generations and where to focus to reach that goal. Therefore further additions were contributed from several scholars, including the *triple bottom line* (TBL) accounting method, proposed by John Elkington (Glavas and Mish, 2015). This framework puts emphasis on *people*, *planet* and *profit*, and therefore on the the *environmental*, the *societal*, and the *economic* dimensions (Purvis, Mao, and Robinson, 2019; Glavas and Mish, 2015).

2.1.1 The triple bottom line in organisations

Companies are reacting to the need to incorporate sustainability into their everyday strategies, presenting a clear vision for their sustainability efforts and communicating that to external and internal stakeholders. This is normally done by releasing annual reports describing the progress towards sustainability targets, using the TBL framework (Azapagic, 2003). The pillars of TBL are deeply interconnected and often depend on each other, therefore companies generally include all of them (Purvis, Mao, and Robinson, 2019).

The *environmental* dimension of TBL includes natural resources and generally addresses the impacts the society has on the ecosystem (Purvis, Mao, and Robinson, 2019). Ideally, environmental sustainability has been reached when the resources used by an organisations can regenerate themselves faster than their rate of consumption (Longoni, Golini, and Cagliano,

2014). In order to establish environmental goals and measure the results reached, companies use *key performance indicators* and incorporate them into their sustainability reports as well as integrating them into their performance management systems (Warhurst, 2002). Some objectives might take years to be reached and to respond to the needs of the society, they are set to be realistic and reachable, which helps the organisation maintain a positive image and reputation (Warhurst, 2002).

The second pillar of TBL, the *societal* dimension, focuses on respecting the human rights of the workforce and the community (Purvis, Mao, and Robinson, 2019). In organisations, this pillar is directed internally to the employees and externally to the society. It focuses specifically on creating an internal environment where employees feel satisfied with their rights as human beings, for example with fair salaries (Alhaddi, 2015; Longoni, Golini, and Cagliano, 2014). This pillar also addresses how the organisation is perceived externally in terms of not violating any human rights and the position of the company in regards of social issues.

Finally, the *economic* dimension focuses on economic growth within the company and fulfilling the needs in term of capital and returns of investment of the different stakeholders and the organisation (Longoni, Golini, and Cagliano, 2014). This dimension is particularly interconnected with the environmental one, as several scholars (e.g. Azapagic, 2003; Longoni, Golini, and Cagliano, 2014; Purvis, Mao, and Robinson, 2019) have argued, and if an organisation does not perform well environmentally, the economic dimension is affected negatively as well.

The introduction of these three dimensions in the organisations visions and strategies has been the result of the growing demand for sustainability coming from several directions and stakeholders, which will be elaborated in Section 2.2.

2.1.2 Corporate sustainability

Sustainability within an organisation is normally called corporate sustainability. Because sustainability does not have a clear definition, organisations establish their own goals and ambitions in terms of being sustainable (Kantabutra, 2020). Corporate sustainability is an organisational approach aimed at developing and implementing the values of an organisation, by using TBL and fulfilling the *need for legitimacy*, *improvements internally* and *market success* of an organisation (Hristov et al., 2021; Windolph, Harms, and Schaltegger, 2014). *Legitimacy* means that the company is being perceived as complying to a socially constructed system characterised by norms and beliefs, introduced and pressured by several stakeholders; the *internal improvements* are processes making the organisations more efficient and cutting costs; finally, *market success* is linked with rewards from internal and external stakeholders, as they are receivers and creators of sustainability, and therefore the sustainability efforts of the organisation is putting in order to satisfy them (Windolph, Harms, and Schaltegger, 2014).

Companies with over hundreds of employees generally have specifically appointed managers responsible for the creation and implementation of a corporate sustainability strategy. Normally creating the strategy requires involving several departments, setting targets and goals that are measurable and comparable, to evaluate the performance of the company each year (Warhurst, 2002). This often requires integrating values of sustainability in the organisational culture, in order to make the sustainable goals and targets common to the whole organisation (Linnenluecke and Griffiths, 2010). However, developing strategies to integrating values of sustainability into

the organisation is a big challenge, because different groups of stakeholders often have competing priorities and demands (Wilson, 2003).

2.2 Demand for sustainability

Demand for sustainability is increasing from all directions; from consumers and job seekers to governments and the society at large. Organisations' leadership see the value in working with sustainability because of these pressures but also because it makes them a more attractive place to work in, to invest in and improve their overall reputation (Lozano, 2013; Silvestre, Antunes, and Filho, 2016). At the beginning most of the measures towards sustainability adopted by companies were voluntary, with them disclosing information also to gain an advantage over their competitors (Jacobo-Hernandez, Jaimes-Valdez, and Ochoa Jiménez, 2021). However, the pressures to act sustainably are evolving into requirements coming from other directions, often as a response to social and political actions, regulations and new business opportunities (Jacobo-Hernandez, Jaimes-Valdez, and Ochoa Jiménez, 2021; Wijethilake, 2017). Companies are especially pressured by certain key stakeholders to conduct business in a more sustainable manner, from costumers to investors, and these stakeholders increasingly expect sustainability to be a key aspect of organisations' strategies (Kataria, Kataria, and Garg, 2013). The stakeholders demanding sustainability have different expectations, backgrounds, roles and needs and one of the challenges in dealing with them is that often they have heterogeneous priorities so organisations need to be able to accommodate and merge them as much as they can (Wilson, 2003). The main stakeholder groups identified demanding sustainability from organisations are lawmakers, consumers, investors and employees.

Lawmakers, international organisations and the UN are some of the main stakeholders involved in the creation of new guidelines and directives that organisations are recommended to adhere to. Even if most of these are not legally binding, companies face pressure from consumers and through the competition to adopt the guidelines and set sustainability targets. The main goal of these initiatives is to give a framework to businesses, helping their transition to be sustainable with standards that can be followed and results that can be measured and compared. There are several examples of these initiatives as the Sustainable Development Goals from the UN (United Nations, 2015) and the Global Reporting Initiative (Global Reporting Initiative, 2022), giving standards for sustainability reporting and improve the transparency of companies. Efforts have been made also by governments and the European Union to establish sustainable targets for the public and private sector. One of the efforts is the Non-Financial Reporting Directive (NFRD) (European Commission, n.d), requiring companies to report about their environmental objectives and the social aspect of sustainability as treatment of employees and diversity.

Sustainability is an important component also in consumers' choices and this dimension has started to become a criteria in the buying process of many people (Ahmad et al., 2021; Barendsen, Muß, and Silvius, 2021). In general, consumption patterns are influenced by several factors as awareness about brands, habits, beliefs and sustainability has been added to it, especially due to a higher sense of responsibility consumers feel towards the environment and other sustainability related issues (Claudy and Peterson, 2022; Tai-Wei, 2020). As argued by Ahmad et al. (2021), being able to have loyal customers in a complex, ambiguous, volatile and uncertain world is a challenge, putting pressure on organisations to keep up with market trends and new consumer habits. Because sustainability has become so important to consumers, this has re-

quired an adaptation from companies, making sustainability a core part of business operations, as well as corporate branding (Lozano, 2013; Silvestre, Antunes, and Filho, 2016).

Investors are increasingly incorporating sustainability as a criteria for the choice of the companies to invest in, recognising the link between sustainability performance and financial performance (KPMG International, 2020; Unruh et al., 2016). In response, companies are investing time and resources into delivering a convincing narrative about their sustainability performance, in order to capture investors' attention and capital (Unruh et al., 2016). A big reasons behind the interested in sustainability from investors are linked with its societal acceptance, improved revenue potential and value creation in the company both in term of innovation and employees attraction (Unruh et al., 2016). To add more pressure, investors are also looking for organisations complying to protocols and reporting framework, in order to have a reference in their evaluation (KPMG International, 2020).

Employees have also become key stakeholders driving sustainability (Barendsen, Muß, and Silvius, 2021; Sullivan, 2014). Increasingly, job seekers are looking to work for companies with values reflecting their mindset and with a more sustainable-minded attitude (Jacobo-Hernandez, Jaimes-Valdez, and Ochoa Jiménez, 2021; Sullivan, 2014). They strive to be in a working environment where there is space given to sustainability and where they can have an active role in reaching the goals set (Sullivan, 2014). Being able to engage and involve employees in the mission of sustainability is one of the biggest challenges faced and companies aspire to have employees dedicated to the cause, being the ambassadors for the organisations and their values, passing along the sustainable commitment also outside the company (Potoski and Callery, 2018). Employees are rarely involved in the decision process for defining targets for sustainability despite being the main stakeholders that can have an impact in the results to achieve it (Kataria, Kataria, and Garg, 2013). However, because employees play a critical role in operationalising and actualising sustainability, transition towards sustainability is institutionalised and maintained with the help of visions, missions, and policies (Lozano, 2013).

2.3 The sustainability vision communication process

The theoretical framework developed in this thesis combines *sustainability vision theory* with *systems theory*. The *sustainability vision theory* (proposed by Kantabutra, 2020) is built on and collects the key features of other established theories, such as self-determination theory, stakeholder theory and especially the theory of corporate sustainability. Based on a set of propositions, Kantabutra (2020) presents a comprehensive model and posits that a sustainability vision, characterised by certain attributes, positively affects vision sharing, and by extension corporate sustainability performance and sustainable well-being, through a vision communication process. As Kantabutra (2020) asserts, there hardly exists any reported research in the area of sustainability vision communication, making their *sustainability vision model* the only one of its kind. It is this vision communication process that this thesis intends to study by examining it broadly through Stair, Reynolds, and Chesney's (2018) definition of a system:

> "A set of elements that interact to accomplish a goal or set of objectives. The components of a system include inputs, processing mechanisms and outputs. A system uses feedback to monitor and control its operation to make sure that it continues to meet its goals and objectives." (Stair, Reynolds, and Chesney, 2018, p. 26)

As such, the boundaries of the vision communication system include the *sustainability vision* as the input to the vision communication process and *shared vision* as the system's output. This adaptation of sustainability vision theory is illustrated in Figure 2.1. The components of the expanded vision communication process are each elaborated further in sections 2.3.1–2.3.3.
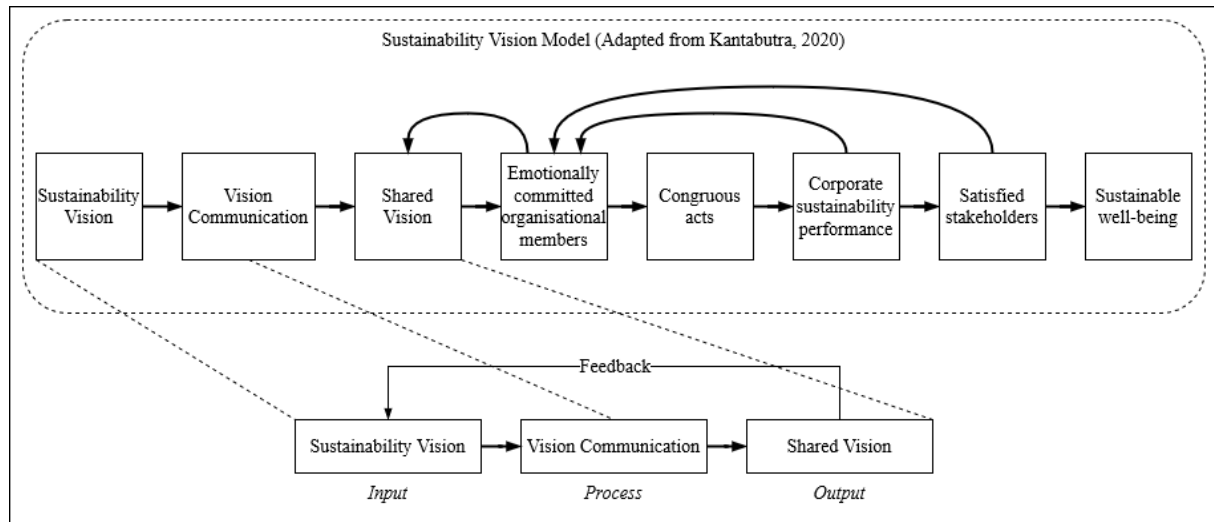
Figure 2.1: Sustainability Communication as a System

2.3.1 Sustainability vision

The term vision has the same ambiguous characteristics as that of sustainability as it can be defined in many different ways (Kantabutra and Avery, 2002). One possible meaning described by Baum, Locke, and Kirkpatrick (1998) is that vision is the ensemble of shared values an organisation has in order to reach a desired picture of itself in the future. Formulating a vision for a company is not easy as it requires finding a balance between the interest of different stakeholders, align goals and values (Wilson, 2003). According to Kantabutra (2020), there are specific attributes that characterise sustainability visions:

Vision attributes
Brevity
Clarity
Future orientation
Stability
Challenge
Abstractness
Desirability or ability to inspire

Source: Kantabutra and Avery (2002)

For the purpose of this thesis, the main attribute we want to focus on is *clarity*, as it is often described as the most important sustainability vision attribute (e.g. Doppelt, 2017; Kantabutra, 2020) and the lack of a clear vision regarded as one of the biggest challenges in sustainability vision communication (e.g. Brunton, Eweje, and Taskin, 2015; Doppelt, 2017; Lozano, 2013;

Vongariyajit and Kantabutra, 2021). It is therefore fundamental for organisations to create unambiguous visions and with a clear purpose. A vision is ultimately a shared mental model that the stakeholders need to adopt and in order to do so, companies must use a clear and understandable language, avoiding ambiguity (J. Mayfield, M. Mayfield, and Sharbrough, 2015). With a clear vision, employees have an unambiguous understanding of the overarching direction of the company and can put their actions towards it (Mattisson, 2021). However, "vision attributes alone are unlikely to affect business and sustainability performance positively" (Kantabutra, 2020, p. 6); the vision content is just as important, as ultimately, a vision is what gives a shared set of values and priorities to a company and helps the organisation to get to what has been identified as the ideal state (Bonn and Fisher, 2011).

Sustainability has started to become widely incorporated in companies' visions as it is an important element of what the organisation stands for (Bonn and Fisher, 2011). In order to formulate a vision, the main elements required are normally an overview of the current status, engagement of stakeholders and taking into account their priorities to create common goals and a strategy (Mattisson, 2021). For a vision to be sustainable, it has to include the three pillars of sustainability and provide guidelines for stakeholders of the company, showing where the company is heading to in its sustainability journey (Bonn and Fisher, 2011). However, for visionary leadership, a well-crafted message is not enough, *how* the message is communicated is just as important (Westley and Mintzberg, 1989).

2.3.2 Sustainability vision communication

Business is a highly social phenomenon. Naturally therefore, communication is essential in almost in every aspect of it. Internal communicating has a vital role in incorporating sustainability into business operations as it provides means for sharing information, common meanings and understandings as well as motivation to employees (Genç, 2017). Internal vision communication is not merely a knowledge transfer or unilateral transference or disseminating of information; it also encompasses influence the receiver to motivate actions (Kelly, 2000).

There is a wealth of theories and models that describe the communicative process. The *Shannon–Weaver model of communication* (proposed by Shannon and Weaver, 1949) is likely the most widely used model of the communicative process. This model is also widely adapted. For instance, Barendsen, Muß, and Silvius (2021) simplify the model to one that is characterised by a *sender* whose goal is to communicate a specific *message* through a specific *channel* that can be verbal, non-verbal or electronic to a *receiver*. This thesis applies the same interpretation of the internal communication process as described by Barendsen, Muß, and Silvius (2021):
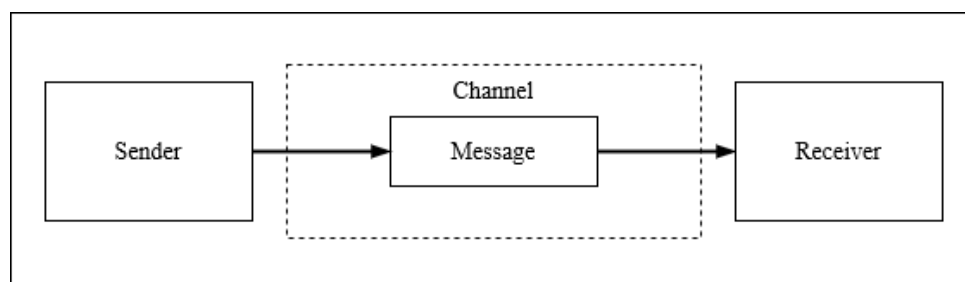

Figure 2.2: Simple model of communication

As argued by Jacobo-Hernandez, Jaimes-Valdez, and Ochoa Jiménez (2021), communication to stakeholders is an aspect that plays a highly important role in executing strategies for sustainability, especially if executed accurately and with the right timing. It reinforces the company culture as well, by making the discourse legitimate (Jacobo-Hernandez, Jaimes-Valdez, and Ochoa Jiménez, 2021). This type of communication is normally performed by the sustainability managers in different directions: to their superiors such as executives and investors, to subordinates, and to colleagues (Genç, 2017). Internal sustainability communication facilitates an alignment of the concept of sustainability among all the employees and between different departments (Genç, 2017). Communicating is also helpful to find out what the obstacles to have a better sustainability performance are and the transformations required to improve (Barendsen, Muß, and Silvius, 2021).

As the efforts to reach sustainability targets in companies are not centralised, it is challenging to have a type of communication that effectively reaches different stakeholders, as well as a decision-making process to define the targets that involves them (Genç, 2017). As argued by Brunton, Eweje, and Taskin (2015), in order to a integrate sustainability, communication to employees has the important function of "talking the talk" and also "walking the walk" at the same time, as the message and sustainability vision translate into actions. If employees are informed they can proactively engage in sustainability initiatives, but in order to do this they need to possess the necessary knowledge (Craig and Allen, 2013). Employees are especially relevant as they also communicate with external stakeholders and therefore have a role in defining the credibility of the organisation (Brunton, Eweje, and Taskin, 2015).

According to Newig et al. (2013) there are three modes of sustainability communication that can be adopted internally. The first one they identified is communication *of* sustainability, which is a managerial type, directed from the top to the bottom and mono-directional, where the roles are clearly identifiable as expert and receiver of the expertise (Genç, 2017; Newig et al., 2013). Its function is to engage and educate the receiver of the message and means to do so are sustainability reports and training sessions (Newig et al., 2013). Its degree of effectiveness depends on the level of understanding demonstrated by the receiver of the message (Newig et al., 2013). The second type is communication *about* sustainability, which differs from the previous type because it is not mono-directional but is an exchange of discourses around sustainability between different stakeholders (Newig et al., 2013). The means used to do so are normally workshops where people participate and express their ideas about sustainability and a common understanding of it is established (Newig et al., 2013). The last type, communication *for* sustainability, is aimed at reaching targets and push for transformation and to measure if it has been successful, indexes and measurable actions are normally used (Genç, 2017; Newig et al., 2013).

Several mediums for communication are used to communicate sustainability; from face-to-face communication, written communication as annual reports and newsletters, and online communication by using intranet where messages are passed and information are distributed but where users can also participate in exchange with the other intranet users (Kataria, Kataria, and Garg, 2013; Uysal, 2016). Companies might adopt different means to communicate sustainability inside the company, depending on the stakeholders and the specific goal of the sustainability message in that context, but their main objective is to create a shared vision for all the internal stakeholders.

2.3.3 Shared sustainability vision

Successful internal sustainability communication has the benefit to establish shared goals, retain skilled worker and help create a shared sustainability identity in the company (Craig and Allen, 2013). This shared identity is important, as it engages and involves stakeholders in the vision of the organisation so that it becomes shared. A shared sustainability vision secures commitment and enables companies to overcome the difficulties in integrating sustainability in their business operations (Kantabutra, 2020). But a shared vision is not the end-goal in itself; rather, a shared vision facilitates working towards common goals and guides daily operations and decision-making in alignment with the overarching vision (Kantabutra, 2020).

For this reason, employees are the important stakeholders to the implementation of a shared vision (Tai-Wei, 2020). A shared vision channels employees' *efforts in the same direction and increase[s] the possibility that the efforts will be fully effective* (Mattisson, 2021, p. 23). It is also the main driver for engaging people to participate and reach a desired state in organisations, especially engaging employees. Tai-Wei (2020) suggests the concept of ownership applied to employees, described as "the feeling of an individual that the whole or part of a subject matter belongs to them" (Tai-Wei, 2020, p. 5). If employees take ownership of a common sustainability vision, it will result in a shared vision that is pushing to action and will bring better performance and results (Tai-Wei, 2020). When employees take full ownership of the sustainability vision they may even become *sustainability champions*. Sustainability champions advocate the values of the company internally by acting as ambassadors promoting the policies and goals set by presenting the sustainability vision to other stakeholders (Sullivan, 2014). Furthermore, sustainability champions push for changes and improvements through organic peer-to-peer communication inside the organisations (Craig and Allen, 2013).

Sometimes the creation of shared sustainable values requires disrupting underlying structures and beliefs (Linnenluecke and Griffiths, 2010). When changes to accommodate a new vision are necessary, it is fundamental to have active participation by engaging the people affected by the vision in order to avoid behaviours resisting the changes and increase the general commitment (Dempsey et al., 2022). However, what has been highlighted by Millar, Hind, and Magala (2012) is that, even if the top management is in charge of strategic development and communication, influences from the middle management are highly relevant too, since they tend to be the ones actually operationalising the vision and the changes therefore need to be accepted on an individual level.

Developing actionable strategies is a key step towards pursuing a sustainability vision (Bonn and Fisher, 2011). While the vision refers to *what* a company would like to be, the strategy describes *how* to get there, and without a vision, pursuing actions to reach the desired state is very difficult (Mattisson, 2021). This strategising process is greatly aided by a shared vision (Tai-Wei, 2020) but achieving a fully universally shared organisational sustainability vision is very challenging.

2.4 Preliminary sustainability communication challenges framework

Creating a sustainability vision, communicating it and making it shared throughout the organisation is a challenging process. In this subsection, we present the main communicative challenges

identified in the literature. We then use our adapted model of the vision communication process presented in Figure 2.1 to create our preliminary framework that categorises the identified challenges.

There is broad agreement in the literature that driving change towards sustainability is often met with a degree of *unwillingness to change* (e.g. Brunton, Eweje, and Taskin, 2015; Doppelt, 2017; Frandsen, Morsing, and Vallentin, 2013; Kataria, Kataria, and Garg, 2013; Lozano, 2013). This poses a challenge to communicating a sustainability vision, as, according to Dempsey et al. (2022), resistance to change is the biggest *failure factor* to organisational change. Dempsey et al. (2022) further highlight that certain types of resistances, such as reluctant compliance, can be difficult to foresee and manage. Reasons for resisting change are highly varying. In the case of sustainability vision communication, resistance is linked to the vision itself and the way in which communication is carried out (Brunton, Eweje, and Taskin, 2015; Doppelt, 2017; Frandsen, Morsing, and Vallentin, 2013; Kataria, Kataria, and Garg, 2013; Lozano, 2013).

There is broad agreement in the literature that *lack of a clear vision* poses a big communicative challenge in driving sustainability. Kantabutra and Ketprapakorn (2020) assert that clarity is one of the most important attributes of a sustainability vision; one which inspires and informs organisational members' daily decision-making. Doppelt (2017) highlights that having a specific purpose is essential to guide the decision-making process towards sustainability and argues that lacking a clear vision is one of the most common "sustainability blunders" organisations make. Doppelt (2017) and Lozano (2013) further argue that if the need for reaching sustainability goals is not paired with a clear vision, employees may get the impression that mere compliance with regulations is the ultimate reason for implementing sustainability measures in the company. Further, Newig et al. (2013) point to the ambivalence of sustainability goals and emphasise the need for communication to resolve conflicting interests. A consequence of this ambiguity is that there emerges a "disconnect between what managers believe they communicate and the messages employees believe they receive" (Brunton, Eweje, and Taskin, 2015, p. 45).

Another frequently discussed challenge related to the creation of a sustainability vision is a lack of inclusion in its formulation, as it can often be perceived to be *imposed top-down*. Sustainability initiatives have mostly been driven from the upper managerial level to the subordinates, often disregarding the presence of subgroups or the existence of a set of values and habits to change (Lozano, 2013). Linnenluecke and Griffiths (2010) points out that there are different point of views in the literature regarding whether imposing sustainability values from the management to the employees is actually efficient and assimilated as part of employees' values. This type of mono-directional flow of information is increasingly criticised in the literature (Genç, 2017). Brunton, Eweje, and Taskin (2015) found that a perceived lack of two-way communication from top management may cause frustration and undermine effective communication. Having a *top-down approach* in formulating the sustainability vision can lead to a lack of engagement from the employees, as they feel excluded from the process (Brunton, Eweje, and Taskin, 2015; Frandsen, Morsing, and Vallentin, 2013; Lozano, 2013) and respond with resistance or disengagement (Frandsen, Morsing, and Vallentin, 2013). Kataria, Kataria, and Garg (2013) points out that "working towards sustainability is not the sole responsibility of top management rather it requires collective efforts of each member of an organisation" (Kataria, Kataria, and Garg, 2013, p. 47). Frandsen, Morsing, and Vallentin (2013) remarks that "sustainability cannot be enforced upon employees" (Frandsen, Morsing, and Vallentin, 2013, p. 241). Instead, Craig

and Allen (2013) argues that a more employee-centric and bottom-up approach can facilitate the transition towards sustainability.

Sustainability communication needs to answer to the needs and preferences of the employees (Barendsen, Muß, and Silvius, 2021; Kataria, Kataria, and Garg, 2013; Newig et al., 2013). However, implementing *suitable channels and modes of communication* to each internal stakeholder group is challenging and frequently misjudged. According to Barendsen, Muß, and Silvius (2021), there are four main characteristics to take into account when communicating sustainability: (1) the consistency of the sustainability message; (2) the channels used to communicate; (3) the stakeholders involved in the communication process; and (4) how the message has been personalised to the receiver. Having a standardised approach where the message is communicated in the same way to each team and department is not always effective (Dempsey et al., 2022). Personalising the message and adapting the use of language to the specific audience can be lead to more effective understanding and less resistance to the message (Dempsey et al., 2022). In terms of personalising the message to the receiver, Kataria, Kataria, and Garg (2013) found that the employees generally want the sustainability message to be short and understandable. People have different ways of learning and receive messages (Craig and Allen, 2013) so it is important in a corporate context to find the most effective strategies to ensure the vision has been communicated correctly. For instance, Brunton, Eweje, and Taskin (2015) and Craig and Allen (2013) found that interpersonal, face-to-face communication is the most effective medium to engage employees. Genç (2017) also stresses the importance of having channels for upward communication.

Another challenge that exacerbates the difficulties in implementing suitable channels and modes of communication is a *lack of awareness of informational barriers* (Lozano, 2013; Stewart, Bey, and Boks, 2016). Examples of such challenges is a lack of awareness of employees' perceptions and preferences regarding internal communication (Barendsen, Muß, and Silvius, 2021; Kataria, Kataria, and Garg, 2013), a lack of awareness of employee attitudes (Brunton, Eweje, and Taskin, 2015) and a lack of awareness of conflicting interpretations (Frandsen, Morsing, and Vallentin, 2013). Brunton, Eweje, and Taskin (2015) argue that neglecting to consider these contextual factors "is likely to create barriers to employee buy-in" (Brunton, Eweje, and Taskin, 2015, p. 45). This can lead to a sustainability vision communicated incorrectly or with some ambiguity, making the receiver of the message incapable of fully understand it and consequently not fully aware of all its elements.

One of the biggest informational barriers that undermines effective communication is the *differing ideas and beliefs about sustainability and its importance* that employees may hold (Brunton, Eweje, and Taskin, 2015; Frandsen, Morsing, and Vallentin, 2013). As argued by Frandsen, Morsing, and Vallentin (2013), if employees cannot identify with the concept of sustainability, they might disengage and distance themselves from the definition and targets for sustainability the organisation has set. This becomes a challenge when there simply is no uniform understanding of sustainability within an organisation (as observed by Barendsen, Muß, and Silvius, 2021; Kataria, Kataria, and Garg, 2013; Millar, Hind, and Magala, 2012), and Linnenluecke and Griffiths (2010) highlights that there might be different subcultures in an organisation, holding different attitudes towards sustainability. As remarked by Frandsen, Morsing, and Vallentin (2013): "employees have already formed strong opinions and ideas about sustainability long before management decides to give sense to a certain interpretation of it." (Frandsen, Morsing, and Vallentin, 2013, p. 241).

A big part of the reason that there is so much discourse surrounding the conceptualisation of sustainability is the fact that *sustainability as a concept is complex and ill-defined*, characterised by ambiguity and carrying different meanings (Barendsen, Muß, and Silvius, 2021; Frandsen, Morsing, and Vallentin, 2013; Genç, 2017; Jacobo-Hernandez, Jaimes-Valdez, and Ochoa Jiménez, 2021; Kantabutra, 2020; Millar, Hind, and Magala, 2012; Newig et al., 2013; Purvis, Mao, and Robinson, 2019; Silvestre, Antunes, and Filho, 2016). This is particularly challenging in the process of developing the sustainability vision, as companies need to find a definition for it that can be adopted by the whole company. As sustainability is broad and ambiguous, having just one definition of it internally can limit the level of engagement manifested by the employees as they do not see their definition fully represented in the company, especially if the decision making process of the policies to implement sustainability does not include them (Frandsen, Morsing, and Vallentin, 2013).

With the development of a new vision, changes are required and this is not always a smooth process as there might be some previous dynamics and principles that need to be disrupted to give space to new ones. Examples include "changing routines, adding extra duties and making other personal sacrifices" (Doppelt, 2017, p. 53). Resistance to these changes are often encountered at different level of the organisation. One of the main reasons for this resistance is the fact that they are perceived as an *extra burden to their everyday work* (Doppelt, 2017; Lozano, 2013; Stewart, Bey, and Boks, 2016). This issue with sustainability vision and changes deriving from it has been highlighted also by Stewart, Bey, and Boks (2016) as employees fear more work and feel that sustainability has been added to their workload. To face this resistance, Lozano (2013) argues that it is fundamental to establish collaborations with sustainability champions and focus on identifying and communicating the new values and policies to the company.

Another challenge to achieving a shared sustainability vision, which is frequently cited in the literature (see Barendsen, Muß, and Silvius, 2021; Doppelt, 2017; Kantabutra, 2020; Kantabutra and Ketprapakorn, 2020; Lozano, 2013), is when the vision is *under-communicated*. However, this challenge is purposefully not taken into account as the proposed framework focuses on the communication process and not on whether the level of communication performed is sufficient; it does not constitute a barrier to the communicative process and is hence excluded from the framework.

The challenges presented in this subsection are summarised in Table 2.1:

Table 2.1: Main Communicative Challenges Identified in Literature

#	Challenge	Sources
1	No clear vision	(Brunton, Eweje, and Taskin, 2015; Doppelt, 2017; Kantabutra, 2020; Kantabutra and Ketprapakorn, 2020; Lozano, 2013; Newig et al., 2013)
2	Sustainability as a concept is complex and ill-defined	(Barendsen, Muß, and Silvius, 2021; Frandsen, Morsing, and Vallentin, 2013; Genç, 2017; Jacobo-Hernandez, Jaimes-Valdez, and Ochoa Jiménez, 2021; Kantabutra, 2020; Millar, Hind, and Magala, 2012; Newig et al., 2013; Purvis, Mao, and Robinson, 2019; Silvestre, Antunes, and Filho, 2016)
3	Imposing vision top-down	(Brunton, Eweje, and Taskin, 2015; Craig and Allen, 2013; Frandsen, Morsing, and Vallentin, 2013; Genç, 2017; Kataria, Kataria, and Garg, 2013; Linnenluecke and Griffiths, 2010)
4	Lack of awareness of informational barriers	(Barendsen, Muß, and Silvius, 2021; Brunton, Eweje, and Taskin, 2015; Frandsen, Morsing, and Vallentin, 2013; Kataria, Kataria, and Garg, 2013; Lozano, 2013; Stewart, Bey, and Boks, 2016)
5	Unsuitable channel and mode of communication	(Barendsen, Muß, and Silvius, 2021; Brunton, Eweje, and Taskin, 2015; Craig and Allen, 2013; Dempsey et al., 2022; Genç, 2017; Kataria, Kataria, and Garg, 2013; Newig et al., 2013)
6	Unwillingness to change	(Brunton, Eweje, and Taskin, 2015; Dempsey et al., 2022; Doppelt, 2017; Frandsen, Morsing, and Vallentin, 2013; Kataria, Kataria, and Garg, 2013; Lozano, 2013)
7	Differing ideas and beliefs about sustainability and its importance	(Barendsen, Muß, and Silvius, 2021; Brunton, Eweje, and Taskin, 2015; Frandsen, Morsing, and Vallentin, 2013; Kataria, Kataria, and Garg, 2013; Linnenluecke and Griffiths, 2010; Millar, Hind, and Magala, 2012)
8	Extra work added to day-to-day activities	(Doppelt, 2017; Lozano, 2013; Stewart, Bey, and Boks, 2016)

The challenges summarised in Table 2.1 all constitute barriers to the communicative process. Although the challenges differ in character and expression, some also share a common effect that falls into one of three broad categories: challenges that (1) negatively affect the attributes and content of the vision being communicated; (2) lessen the effectiveness of the communication itself; and (3) hinder the recipient's receptivity to the message being communicated. These three categorisations are based on the components of the model of communication presented in Figure 2.2 (*message*, *channel* and *receiver*). Mapping the challenges onto the three components of the model presented in Figure 2.1 (*sustainability vision*, *vision communication* and *shared vision*) results in the framework presented in Table 2.2. This framework asserts that the negative effects of the challenges cascade from left to right, increasing even more the difficulties in making the vision shared.

Table 2.2: Preliminary Sustainability Vision Communication Process Challenges Framework

Sustainability Vision	→	Vision Communication	→	Shared Vision
1) No clear vision **2)** Sustainability as a concept is complex and ill-defined		**3)** Imposing vision top-down **4)** Lack of awareness of informational barriers **5)** Unsuitable channel and mode of communication		**6)** Unwillingness to change **7)** Differing ideas and beliefs about sustainability and its importance **8)** Extra work added to day-to-day activities

This preliminary framework provides a starting point to furthering the sustainability management discussion. However, as emphasised by several scholars (e.g. Barendsen, Muß, and Silvius, 2021; Brunton, Eweje, and Taskin, 2015; Craig and Allen, 2013; Genç, 2017; Kataria, Kataria, and Garg, 2013; Potoski and Callery, 2018), internal sustainability communications remains largely unexplored. Therefore, the framework will be further developed through the analysis and discussion of an empirical study – the design of which is described in the following section. The final proposed framework for managerial challenges in the sustainability vision communication process (presented in Section 5.2) is thus built through synthesis of existing theory and empirical research.

3 Method

This chapter provides an overview of the methodological process. We explain and motivate the research design of the thesis, the methods used to collect data and how the data is analysed. We also describe how we have chosen literary sources and prioritised which research to include in the thesis. Furthermore, important methodological concepts such as ethics, validity and reliability are discussed.

3.1 Research Design and Choice of Research Instruments

The purpose of this study is to develop a framework by exploring challenges faced by companies in their internal sustainability communications. This research purpose is predominately *exploratory* (as described by Backman, 2016; Bougie and Sekaran, 2020) in its formulation, but also includes *descriptive* and *explanatory* elements. Exploratory research often relies on qualitative research methods to gather data (Bougie and Sekaran, 2020). The qualitative perspective, in which reality is viewed as a social construct (Backman, 2016), is suitable for our research purpose as challenges are inherently subjective. The qualitative approach is inductive rather than deductive (Backman, 2016), meaning that it is hypothesis-generating rather than hypothesis-testing, which suits our exploratory purpose. We therefore believe a qualitative approach is best suited to fulfil our research objectives.

In research design, the choice of research instruments should be specific and scientific, and serve the purpose of collecting, categorising or analysing material (Rienecker and Jørgensen, 2017). The choice of research instruments and strategy should be determined by a number of different factors but should primarily be determined by the type of information the researcher aims to gather to fulfil the research objectives (Bougie and Sekaran, 2020; Kylén, 2004). In this thesis, we study companies. Since business is a highly social phenomenon, much of the information relating to the decision-making process necessarily has to come directly from people (Bougie and Sekaran, 2020).

Several options were available to involve the relevant people in this study, as focus groups, observations, surveys, case studies or interviews with experts. As interviews are an effective way to gather experientially based anecdotal evidence of how certain phenomena manifest themselves (Alvehus, 2019; Rienecker and Jørgensen, 2017), we decided that interviewing was the most suitable research instrument for this study. Once established it, we decided to focus on the experts points of view, using organisations as the context of our research and individuals as a way to represent the organisations. This was decided based on the fact that we wanted to be able to make a comparison between different companies and gather data from different industries to make it also more generalisable. The focus of this study is the *sender* in the communicative process, so the sustainability team, because we wanted to analyse the topic and find challenges from a managerial perspective. Additionally, because this study takes an inductive and exploratory approach, and because we take basis in exploration rather than studying predetermined challenges, we believe the interviews should be semi-structured. Semi-structured interviews involve open-ended questions and broad question topics, around which the conversation is centred (Alvehus, 2019; Bougie and Sekaran, 2020; Kylén, 2004). Semi-structured

interviews enable the interviewees to have significantly greater opportunity to influence the content of the interview (Alvehus, 2019), which is suitable for our purpose. We therefore believe semi-structured interviews are the best way to gather the detailed and nuanced data we need to fulfil our research objectives.

Another important consideration for the design of our study is whether to conduct a single in-depth interview or multiple interviews. Alvehus (2019) argues that a risk when conducting multiple interview studies is that each subject is studied shallower and more superficially than studying a single research subject in-depth. However, studying multiple companies can be used to highlight differences, contrasts or patterns, and thus, coincidences are reduced (Alvehus, 2019; Rienecker and Jørgensen, 2017). This is an important capability for our research objectives, as understanding the boundaries between phenomenon and context is a central part of the purpose of our study. We therefore decided to interview representatives from different companies.

This leads to the question of how many samples to study. Alvehus (2019) argues that several samples should not be studied simply to increase the statistical generalisability of the study, but rather to be able to ask more numerous and diverse questions, which contributes to more possible interpretations of the research results. *Theoretical saturation* is the point in empirical research at which collecting and analysing more material does not teach you more about your subject (Alvehus, 2019; Bougie and Sekaran, 2020) As Bougie and Sekaran (2020) explain, it is impossible to predict when theoretical saturation will be reached and therefore to determine how many subjects need to be sampled ahead of conducting the study. In our case, the marginal utility of our data collection began diminishing after five to six interviews, and we thus ceased scheduling new interviews beyond those that were already scheduled.

Purposive sampling is a technique in which subjects are selected on the basis of their expertise in the subject being studied Bougie and Sekaran (2020). We believe that first-hand accounts from sustainability practitioners in managerial positions at large companies is the best source for the qualitative data that we need to answer our research questions. For the types of management challenges we intend to explore, managers responsible for sustainability likely experience the challenges to the greatest extent, and whose responsibility it is to overcome them to carry out their duties; this group can therefore be assumed to be knowledgeable about such challenges.

As a hallmark of scientific research, generalisation is an important part of the design of this study. The goal of theoretical generalisation is to refine and make pre-existing theories more incisive (Eisenhart, 2009). Through our semi-structured interviews with sustainability practitioners, we thus aim to draw broad inferences within the context of the theoretical debate of sustainability management.

3.2 Role of theory

The purposes of this study's theoretical framework is to act as an overview of the current state of knowledge in sustainability management literature. This is important to give context and background to the problem area being studied in this thesis. Because sustainability is a broad and diffuse topic, key concepts need to be defined, established and operationalised. Additionally, theories, models and concepts used in prior research on sustainability management challenges

are critically discussed. By compiling and critically reviewing prior research, knowledge gaps can be identified and what is not fully understood yet can be highlighted.

According to Bougie and Sekaran (2020) and Rienecker and Jørgensen (2017), an important measure of credibility in a scholarly work is *peer review*, which means that the publication is reviewed by independent, impartial researchers in the same field of study. Therefore, we have, to the extent possible, ensured that our sources – especially those that form the basis for the study's research question and scientific problem – are peer reviewed. Furthermore, we also place greater confidence in sources with higher *citation impact* and *impact factor*, which measures of how many times an academic journal article, book or author is cited in other scholarly works (Bougie and Sekaran, 2020).

Our theoretical framework is predominantly based on course literature books and peer reviewed articles. When searching for literature, we have mainly searched for articles in various journals published by *Academy of Management* (AOM), and in journals such as: *Sustainability*; *Strategic Management Journal* (SMJ); *Journal of Management Studies* (JMS); and *Journal of Cleaner Production*, as these are highly regarded and have a high impact factor. Much of the literary material in this thesis also comes from *Harvard Business Review*, which – although not peer reviewed – is a good indicator of topical issues in the broader management studies discussion. To find scholarly literature, we have used web search engines such as Google Scholar and LUBsearch, and databases such as Scopus, using keywords such as "vision", "communication", "sustainability", "challenges" and "organisations".

3.3 Selection of Interviewees

An important part of the research objectives of this study is understanding how challenges manifest themselves depending on context. To accomplish this, data will need to be collected from a variety of different companies. As Alvehus (2019) argues, the purpose of studying multiple samples is not done simply to increase the volume of data, but rather to increase its level of detail and nuance. Therefore, it is also important that the companies studied share key characteristics, while also differing in purposeful ways.

To be able to make meaningful comparisons, the scope of the study is limited to experts with experience working in companies that fulfil three common criteria: this study only considers companies that **(1)** are for-profit; **(2)** operate within the primary sector (extraction and production of raw materials) or the secondary sector (manufacturing industries) of the economy; and **(3)** are multinational and large, with more than 500 employees. Our selection therefore purposefully excludes organisations in the public sector, in the tertiary (service) sector, as well as small and medium-size enterprises (SMEs). The motivation behind this exclusion is that the nature and characteristics of the challenges faced by such organisations are hypothesised to be too conceptually different for the findings to be comparable.

For generalisation purposes, the companies considered for this study posses multiple characteristics of variety. The main characteristics of variety for this study's participants include: industry, company size, company age, where the company is based, how the company is structured, whether or not the company is publicly traded, as well as the structure and size of the teams managing sustainability.

Another consideration for participant selection is what any given research subject demonstrates from a larger, holistic perspective. Borrowing from case study methodology and applying it to our interview study, Rienecker and Jørgensen (2017) exemplify two different types of typical case studies: *exemplary case studies* (cases that demonstrate the ideal) and *representative case studies* (cases that demonstrate the typical). Since this study is predominantly exploratory, and since evaluating the actual performance of companies' sustainability communication strategies falls outside the scope of this study's purpose, the experts and the companies they represent were selected on an exemplary basis.

The interviewees included in this study are presented in Appendix A.

3.4 Research Conduct

3.4.1 Interview Conduct

Since we have conducted semi-structured interviews, the questions asked have not been exactly the same in all interviews. However, we have used the same question topics and discussed the same areas with all interviewees. The interview guide used to steer the interviews is presented in Appendix B. The interview guide has two main question themes, each with their own sub-topics: (1) introductory question topics for contextualisation and to build rapport; (2) question topics directly linked to the research question. In all cases, the majority of the interviews was centred around the latter of the two themes. These question topics are designed based on our preliminary framework presented in Section 2.4. In some cases, upon request from the participant, the question topics have been shared before the interview.

Both authors have participated in all interviews, with one taking charge of following the interview guide, while the other took note of specific points of interest and asked clarifying and follow-up questions. These roles also alternated between interviews. As Bougie and Sekaran (2020) argue, through the use of probing techniques, new information may come to light, resulting in a deeper understanding. This arrangement thus facilitated an open and fluid conversation.

We began each interviews by explaining the background and purpose of the study. Bougie and Sekaran (2020) argue that it is important to make sure that the respondents in a study understand the purpose of the research and are reassured that the researcher will not pass judgement on their answers. During the interviews, we therefore also made sure to pose questions in a passive and non-confrontational way, since biased and leading questions should be avoided (Bougie and Sekaran, 2020; Kylén, 2004). We also did our best to project professionalism, enthusiasm and confidence, which Bougie and Sekaran (2020) argue is important in order to establish credibility and rapport with interviewees – as well as to motivate them to respond sincerely to questions.

The medium by which the interviews were conducted varied. Out of the six interviews conducted, three were conducted by video call while three were conducted in-person. The interview method used for each interview is presented in Appendix A. Although telephone and video interviews are highly practical from a logistical point of view – such as saving cost and time, and enable researchers to more easily interview across countries – face-to-face interviews have many important advantages. Bougie and Sekaran (2020) exemplify advantages of face-to-face such as being able to adapt questions as necessary and being able to pick up non-verbal cues.

It is also easier to establish credibility and rapport with interviewees in a face-to-face interview (Bougie and Sekaran, 2020; Kylén, 2004). The video interviews presented some communicative challenges, such as limiting the ability to read body language and interject with follow-up questions without talking over each other. As far as we have been able to determine, however, the interview medium has not affected the quality of the interviews. In our analysis of the material, we have therefore not taken into account whether or not it comes from an in-person interview.

To make our analysis of the gathered empirical material easier, all interviews were recorded. Recording the interview has several advantages over relying on note-taking, such as more being accurate and allowing the interviewer to fully focus on conducting the interview (Alvehus, 2019). This allowed us to combine notes taken while conducting the interviews with notes taken while re-listening to the interviews, thus increasing the quality and richness of our qualitative data. If requested by the participants, interviews were fully transcribed, to provide an overview of what was said. Full transcriptions were deemed to provide insignificant analytical value and were therefore not written for all interviews.

3.4.2 Analysis

To analyse our empirical data, we have used *cross-tabulation analysis* (also known as *contingency table analysis*), which is used to analyse the relationship between two or more variables (Bougie and Sekaran, 2020). This technique, which cross-tabulates two different dimensions, allows us to make comparisons along each axis. Because a key aspect our research objectives is understanding how challenges manifest themselves depending on context, we have used cross-tabulation to make cross-case comparisons between the different companies included in the study. As such, to analyse our findings, we have cross-tabulated each question topic asked during the interviews with each case interviewed, as shown in Table 3.1:

Table 3.1: Cross-Tabulation Example

	C_1	C_2	C_3	...
Q_1	A	A	A	A
Q_2	A	A	A	A
Q_3	A	A	A	A
...	A	A	A	A
Q_n	A	A	A	A

Q = Question topic, C = Business context, A = Answer

Arranging our findings in this way allows us to perform lateral and longitudinal analysis of our empirical data. In Chapter 4, we provide a brief presentation of each business context (represented by columns in Table 3.1) in order to contextualise the findings for the following chapter. In Chapter 5, we critically analyse and discuss the boundaries between phenomena and context by making comparisons between business contexts for each question topic (represented by rows in Table 3.1).

3.5 Critical Approach

Being critical is an important part of reviewing literature (Rienecker and Jørgensen, 2017). Rienecker and Jørgensen (2017) present several factors that should be considered when it comes to source criticism, including: the source's credibility, the author's authority on the subject, the consistency of the analysis, the source's objectivity and the source's relationship to other sources. The quality of the journal in which an article is published can also act as a good indicator of the quality of the article itself (Bougie and Sekaran, 2020).

Rienecker and Jørgensen (2017) also emphasise the importance of being source-critical towards one's own data collection. This is especially important when collecting qualitative data, such as through interviews. Because interviews are a form of self-report study, they introduce certain self-report biases that researchers need to be aware of (Bougie and Sekaran, 2020). One example is social desirability bias, in which respondents embellish and over-report what they believe to be desirable responses to questions (Bougie and Sekaran, 2020). This is especially important to be aware of when studying a loaded topic such as sustainability. Therefore, before and after each interview, we aligned our expectations and discussed how to interpret the results and the results' credibility.

In scientific research, *validity* and *reliability* are often used as measures of scientific quality (Alvehus, 2019; Bougie and Sekaran, 2020). Validity is the degree to which a research instrument measures what it is supposed to measure, while reliability is the degree to which a research instrument gives consistent and repeatable results (Bougie and Sekaran, 2020).

However, Alvehus (2019) problematises validity and reliability within the domain of qualitative research, stating that in qualitative research it is meaningless to make statements about a state of affairs independently from the context within which that state was studied. In this thesis, the context was represented by the organisations taken into account for the interview process. The experts were voicing their knowledge of sustainability communication representing the organisations.

As a subcategory of reliability, *category reliability* describes the degree of categorical classification of qualitative data (Bougie and Sekaran, 2020). Bougie and Sekaran (2020) state that well-defined categories lead to higher category reliability. In the process of development of our framework, our empirical results (i.e. challenges discovered) have been grouped together through coding and categorisation (as described by Bougie and Sekaran, 2020). We have categorised the findings from the literature as well as the findings from the results of the interviews, establishing that the repetition of the same point by different experts constituted a pattern, and was the criteria to define it a new challenge identified.

In qualitative research, validity can refer either to *internal* or *external* validity. Bougie and Sekaran (2020) describes this distinction as the extent to which the research results – in the case of internal validity – accurately represent the collected data, and – in the case of external validity – can be generalised or transferred to other contexts or settings. Another dimension of validity, which Alvehus (2019) discusses, is *pragmatic validity*, which is a measure of the pragmatic usefulness of knowledge, and whom it is useful to. In practice, to ensure validity and reliability, Kylén (2004) suggests the following points to improve the scientific quality of the research. We have adhered to these points to ensure that the interview material we obtain is useful and of high quality. To ensure validity, we: (1) asked about what was relevant to the study

and did not choose an approach based on convenience or habit; (2) ensured that the interviewees understood the question and why was is posed; and (3) did not ask for interesting but, for the study, unimportant things. To ensure reliability, we: (1) asked questions that are easy to answer, so that (2) the answers were unambiguous and could only be interpreted in one way, and (3) repeated questions gave largely the same answer.

3.5.1 Evaluation of method

Overall, the method used to conduct this study seemed the most suitable, as semi-structured interviews give space to more leads and are more flexible compared to structured interviewed. By having some pre-determined questions the interviews had a structure but at the same time give the freedom to ask some additional questions based on the answers received, allowing to introduce new challenges and interesting inputs. The results are deemed trustworthy as the interviews were recorded and we did not rely on interpreting them, but in reporting the answers and combining them together. The method has allowed an insight just on the managerial perspective of sustainability communication, but this was the scope since the beginning so the choice of who to interview it was in line with the purpose of the thesis.

However, even after using these criteria when conducting this study, some limitations have been recognised. Because interviews ultimately provide qualitative and subjective data, the most prominent ethical aspect of interview studies relates to interpreting the informants' answers. One such ethical concern, which Alvesson (2011) highlights as a risk, is ending up in one of two extremes: either (1) becoming a "microphone" for the informant, or (2) interpreting the material so intensely that the researcher ascribes a different meaning to the response than the informant intended. It has been important for us not only to become "microphones" for the informants but to actually make interpretations and comparisons between different interviews.

Another ethical consideration is preserving the richness of the interview material wherever possible while also protecting participants' own interests (Bougie and Sekaran, 2020; Kylén, 2004). Study participants always have a right to privacy and confidentiality (Bougie and Sekaran, 2020); therefore, all participants have been offered anonymisation and consent was always obtained before recording the interview.

Another limitation, linked with the choice of method, is that instead of surveys or cases we have decided to conduct interviews. A different method might have brought more answers but less in depth or if we would have worked with cases it would have made the research less general although more detailed. The interviews were conducted in English and this might have created some misunderstandings or difficulties in expressing concepts as English is not the mother-language of some of the experts interviewed. We also disregarded the receiver of the communication message, putting our emphasis on the sender and this can have some limitations on the framework we have elaborated out of the answers because the statements claimed about the challenges faced is just from one side.

4 Empirical Data

This chapter provides a brief presentation of the business context and background of each expert interviewed. This is intended to contextualise the empirical findings and thus provide the reader with the basis to better be able to interpret the results.

This research highlights the importance of sustainability and how its communication is managed in companies, by analysing obstacles faced in doing so. As described in Chapter 3, six companies have been interviewed using semi-structured interviews. The focus was to understand who are the stakeholders pressuring to act sustainably and the challenges linked with the sustainability vision formulation (input) as well as the sustainability communication strategies adopted by the organisations to make it a shared vision (output). This chapter presents the main findings and a background for each organisation.

Business context 1: *Axis Communications*

Context description: Axis Communications is a Swedish manufacturer of network and access control solutions for physical security. The company is headquartered in Lund with around 4,000 employees in over 50 countries and offers a range of products such as video surveillance, access control, intercom, and audio systems. It releases a yearly sustainability report, where targets and results are presented helped also by a council for sustainability to set ethical, environmental and social goals for the company. The interviewee acts as the Director of Quality and Environment at the office in Lund and they have responsibilities in operations and manufacturing. These responsibilities also include managing 3 teams: the environmental team, the project quality team and the high volume team. Much of the content of the sustainability report is based on inputs from these team.

Sustainability vision: The sustainability vision and goals are disseminated with both a bottom-up and a top-down approach, and relevant stakeholders meet to set common goals. The environmental and corporate strategy can be intertwined but the strategy for sustainability is somewhat vague, as they do not have specific strategies per department. In addition, the stakeholders involved in the creation of the sustainable goals vary depending on the topic.

Sustainability communication: Sustainability communicating is mostly carried out through internal training and workshops with engineers to show what can be done in terms of design, logistics to be more sustainable. The team also present the sustainability targets via presentations to the employees.

Shared sustainability vision: Sustainability is sold by acting as "internal lobbyists" that work to convince internal stakeholders of the need to spend time and effort on being more environmentally friendly. One of the ways the environmental team does this is by presenting business cases to "sell sustainability" and to gain confidence and persuade stakeholders about the advantages sustainability measures can bring. They are especially addressed to executive level or operational.

Communicative challenges identified: It is difficult to adapt the "fuzziness" of the sustainability vision to the different departments. It is also difficult to know how to create the

business case for sustainability around something, highlighting the payback of it to justify the costs of sustainability and finally how to find the balance between profitability and sustainability.

Business context 2: *Nestlé*

Context description: Nestlé is a Swiss multinational company working with food and beverage products headquartered in Vevey, Switzerland. The company has a range of products in different industries and offices worldwide, with 276,000 employees in total. The interviewee acts as Program manager (GHG Data and Analytics) and works with integrated business strategy, delivers cross-functional geographical programs in Switzerland. They works with ESG financial side and greenhouse gases reporting system getting expertise from outside as well. Nestlé releases a sustainability report every year, built with automatic data from the internal system reviewed and validated by functional owners.

Sustainability vision: Responsibility for devising and developing the sustainability vision resides with operations and public affairs, HR, the *climate delivery* team and ESG team. External experts are called when needed, to prepare the model to follow and then filtered through the organisation.

Sustainability communication: Sustainability communication is mainly carried out via Intranet; there are also internal campaigns for sustainability initiatives addressed towards employees, such as a carbon reduction campaign. The company has an employees engagement tool for voluntary initiatives with articles, and interviews internal to the company. In addition, there is a learning and training hub online resource with formal training courses that employees can – and in some cases are obligated to – go through, as well as recommended videos, such as talks and lectures. There are also panel sessions around sustainability topics to engage with employees.

Shared sustainability vision: A key objective of communicating the sustainability goals and strategy is to create champions in different leads, finance, public affairs, sharing the sustainability vision. It is also fundamental that employees understand the basis, so they are provided detailed documentation with a decent level of understanding about sustainability without becoming experts.

Communicative challenges identified: There is a big challenge in providing sufficient information to enable stakeholders to enact the vision. Sustainability projects are additional work on the existing job, as people are happy to work with sustainability but it can be difficult to devote resources to it. This makes it more difficult to "sell" the concept of sustainability; sustainability is often seen as an extra cost and the amount of data needed to be put in the reporting and project tracking is a challenge for some employees. There are also "generational and regional differences" leading to different levels of engagement depending on the age group and the location of the offices, which necessitates a personalised communicative approach.

Business context 3: *Oatly Group*

Context description: Oatly Group is a Swedish food company producing vegan alternatives to dairy products from oats. The headquarter is located in Malmö and the company has offices in 8 other countries with just over a total of 790 employees. The persons interviewed were a Sustainability Specialist and Research Lead and a Sustainability Reporting

System Lead from the office in Malmö. They are responsible for the scientific research behind the communications on the sustainability side and ensuring that people internally have the knowledge. They also ensure that the internal stakeholders in Oatly keep their sustainability plan aligned and and they are on track to achieve the targets fixed.

Sustainability vision: Creating the sustainability vision is a central function, executed by different regions. The global sustainability team outlines or sets the strategy to a certain extent, and base it on a materiality assessment from stakeholders like employees, management, owners, consumers, engaged through surveys and analysis of it to build a new sustainability plan. The global sustainability team spans multiple business functions – as a central team – and performs the assessment with the knowledge about sustainability.

Sustainability communication: The company has an internal Intranet "OatNet", as well as round table meetings, live stream with employees to get their input, and surveys. The interviewees describe their role like being an ambassador telling the sustainability story and get the people on board with facts but also educating employees, having a dialogue. People learn in different ways, so they try a variety of different communication tactics, adapt presentation to different teams because of different levels in knowledge.

Shared sustainability vision: The vision is "owned by the whole company", and within that vision a sustainability plan with goals around specific themes of sustainability; mostly social and environmental. The strategy has been created in collaboration with the regional teams within Oatly because you need buy-in for that strategy to be implemented. Employees need the knowledge about sustainability to be able to answer the consumers asking questions.

Communicative challenges identified: The materiality assessment and stakeholder analysis is very challenging because there are so many stakeholders that companies *could* talk to and it is hard to pin down "what is important" and make decisions on where to focus. Working with sustainability in practise, such as translating intangible goals into actionable KPIs, was also described as a challenge. Additionally, getting sustainability out there, getting people to understand it, defining it, and finally integrating it is difficult.

Business context 4: *Bakkafrost*

Context description: Bakkafrost is a salmon farming company headquartered on the Faroe Islands, with over 1,650 employees working worldwide. The company releases a sustainability report every year, focused on the business, people, salmon, the environment and the communities where they operate called *Our Healthy Living Plan*. The interviewee acts as the Group Sustainability Director for the company and is fully responsible for sustainability matters in a department with 2 other people. The team, alongside the Board, is responsible for performing a materiality assessment, in which they – through discussions with different stakeholders – manage risks and opportunities in relation to sustainability topics in a broader sense. This process is an important input to how they set the company's sustainability agenda, define the sustainability vision, prepare the sustainability report each year, and how to communicate about the strategy.

Sustainability vision: Sustainability is a matter of key strategic importance for the company's Executive Management Team and Board of Directors, and it is integrated into corporate strategy. The sustainability strategy is set by Executive Management Team along with Sustainability Committee. Following an increase in investment and resources into

sustainability the company has set ambitious GHG reduction targets as part of the company's 2020 sustainability strategy. The company's vision, in which sustainability is a top priority, is partly informed by the materiality assessment, The team investment strategy is built on the *Healthy Living* sustainability strategy, under its 5 pillars.

Sustainability communication: In general, sustainability communication is driven with a top-down strategy, where the management team first needs to understand what to do for sustainability and set targets, and then disseminate the strategy downwards throughout the company. Sustainability is tabled at every board meeting. The company uses *Workplace* as a communication platform, as well as newsletters and social media to share stories and information about sustainability. The sustainability report is an important communication tool to provide employees information on the company's initiatives and progress towards goals. There is also a company day where employees gather with presentations about sustainability. The sustainability team also runs campaigns in recognition of global events, such as *world environmental day* and *world gastronomy day* as opportunities to advocate for sustainability. The interviewee explained that they planned to announce an employees behaviour campaign on one of these company days.

Shared sustainability vision: The company has a pre-existing sustainably-conscious culture, but employees are not used to articulating and formalising sustainability. Therefore, there is a need to explain concepts of how to be sustainable to the employees to increase awareness. Every three months they check how the sustainability goals are going.

Communicative challenges identified: Employees lack awareness of what to do and what can be done to be more sustainable. Sustainability on top of the wider management team's work is sometimes seen as an additional burden. There are varying attitudes about sustainability, predominately from those most senior in the industry.

Business context 5: Roche

Context description: Roche is a Swiss multinational healthcare company that operates worldwide under two divisions: Pharmaceuticals and Diagnostics. The company headquarters are located in Basel with 101,000 people working in the company worldwide. The interviewee acts as the Head of Corporate Sustainability in Sweden, heading CSR and sustainability in the Swedish market, in charge of legal and compliance matters as well as sustainability. Prior to this role, they worked in the business development of the company, but later constructed the position based on the fact that sustainability was a topic emerging often and there was a need for it also in Roche. Roche releases several documents yearly on sustainability matters, normally based around the three pillars of sustainability.

Sustainability vision: The sustainability vision is created centrally in a top-down manner. It is the headquarters team that establishes the sustainable goals, based on triple bottom line. The global vision is then implemented in different market.

Sustainability communication: Sustainability communication is partly conducted through the use of an intranet, where factual information is continuously fed, as well as discussion topics and workshops. The information is from the headquarters but then they need to adapt to the local offices to make it more relevant.

Shared sustainability vision: On a general level it is easy to interest people on the topic but if it comes to have an impact on the ways of working, the sustainability vision needs some selling. There is also a difficult in applying the targets locally. If employees are new in the industry it is easier to push sustainability to them, they also give suggestions.

Communicative challenges identified: People that have been in the business for a long time have difficulties in understanding the need for sustainability and to change. It is sometimes difficult to persuade certain stakeholders about the must-have nature of sustainability; it is not a "might-have". This makes it challenging getting teams to understand their business and their feeling of doing good and how to make the goals for being more sustainable actionable on a daily basis. Another challenge is prioritisation and balancing sales and sustainability, and to what degree to think long-term compared to short-term.

Business context 6: *Tetra Pak*

Context description: Tetra Pak is a Swedish-Swiss multinational food processing and packaging solutions company with head offices in Lund, working with packaging, filling machines and processing for the food industry. There are more than 25,000 employees around the world working for the company. The interviewee has worked in the company since September 2020 as a Sustainability Performance Specialist and from January specifically with *Corporate Social Sustainability*. While the CSR team is fairly small, the broader sustainability function encompasses over 35 employees. The company performs a materiality assessment every two years. This process is an important input to the company's sustainability reporting, which the interviewee is also involved in. In addition to consumers, employees are a key target audience for the sustainability report.

Sustainability vision: The company's sustainability vision has 3 pillars (*food*, *people*, *planet*) and is incorporated in the "Strategy 2030", leading sustainability transformation. This vision then informs the sustainability strategy, which is set by the *executive leadership* team, which includes VPs from all business functions. They perform materiality analysis with several different stakeholders involved to set the targets, as well as involving a sustainability advisory panel, with 6 independent advisories meeting with executive team where they give advise. The sustainability vision is disseminated with a trickle-down approach, where the sustainability team works both centrally on big-picture matters while also having local representatives.

Sustainability communication: Sustainability communication is partly conducted through an internal intranet; they share articles internally and a *Sustainability Transformation* team in charge of the training for all employees. Management also engages in one-to-many communication through occasional company-wide webcasts where sustainability is always high on the agenda. The importance of sustainability is also signalled tacitly by the way the sustainability intersects with all levels of the company structure.

Shared sustainability vision: Sustainability is a big part of the company's culture and corporate consciousness. Sustainability initiatives are generally "sold" as business cases, to justify and reconcile the long-term gains with the short-term costs of why a process or a product becoming more sustainable is going to cost more money.

Communicative challenges identified: Communication around sustainability has previously suffered from a lack of transparency and clarity, but strives are being made to improve this. Overwhelming amounts of information from several different fragmented channels. Gathering and organising data is also a big challenge. Differing priorities for the materiality assessment from different stakeholders. Communicating a consistent and uniform message when all the markets are so different. Communicating with so many different business functions and having to "sell" sustainability.

4.1 Empirical summary

Overall, our findings reaffirm many of the challenges established in previous research:

Sustainability vision: The clearest and most universally regarded finding, which was mentioned by all experts, is the sheer *complexity and ambiguity of sustainability as a concept*, which especially poses a challenge in the formulation and creation phase of communicating a sustainability vision. In some of the interviews, communicating a vision that was formulated centrally was also described as a big challenge to its adoption, connected to the fact that the vision is perceived to be *imposed top-down*.

Sustainability vision communication: Concerning the sustainability vision communication, difficulties in using *suitable means and channel of communication* were emphasised by multiple interviewees, accentuating the need to adapt means and language about sustainability depending on the target audience of the message. Generational and regional differences were also highlighted as big determinants of the individual communicative needs. It was also highlighted that the information disseminated can be overwhelming in both volume and amount of different fragmented channels.

Shared sustainability vision: Finally, several challenges were described in achieving a universally shared organisational sustainability vision. To varying degrees, *unwillingness to change* was reported by most of the experts interviewed. Another challenge, which was linked to the complexity of sustainability, is that organisational members have very *differing and competing conceptualisations about sustainability*. Concerns were also described about the *added workload* of working towards sustainability targets.

In addition to reaffirming challenges described in previous research, new communicative challenges not extensively described in existing literature have been identified. Seeing as all interviewees represented for-profit companies, fulfilling the needs of different stakeholders leads to competing interests and necessitates prioritisation. In this regard, presenting sustainability *as a business case* was described by several experts as a communicative challenge. This is partly linked to another challenge, which was universally held as a big barrier to sustainability vision acceptance and congruence, namely the difficulties in balancing short-term losses against long-term gains, characterised by a lack of a *sense of urgency*. Finally, another communicative challenge that surfaced from the empirical data was the difficulties in translating the sustainability vision into something *actionable*.

Despite being extensively described in existing literature, there was very little mention of the lack of a *clear vision* and no mention of *informational barriers* at all; this is an interesting finding in itself and is discussed further in the next chapter.

From the interviews conducted we have developed a table based on the preliminary framework presented in Section 2.4. Similarly to Table 2.1, each challenge listed is supported by the interview(s) in which the challenge was directly or indirectly described. In these interviews some challenges were described that we had not encountered or seen extensively described in prior literature. These challenges have been added to the list of challenges identified in literature and highlighted in bold. The results are summarised in Table 4.1:

Table 4.1: Main Communicative Challenges Identified in Empirical Data

#	Challenge	Reported by
1	No clear vision	[6]
2	Sustainability as a concept is complex and ill-defined	[1,2,3,4,5,6]
3	Imposing vision top-down	[1,5]
4	Lack of awareness of informational barriers	[-]
5	Unsuitable channel and mode of communication	[2,3,4,6]
6	Unwillingness to change	[1,4,5]
7	Differing ideas and beliefs about sustainability and its importance	[1,2,3,4,5,6]
8	Extra work added to day-to-day activities	[2,4]
(9)	Lack of clear business case for sustainability	[1,2,5,6]
(10)	No actionable vision	[1,3,4,5]
(11)	No sense of urgency	[1,2,3,4,5,6]

In the next chapter, we expand and develop our framework by discussing and critically examining the link between our findings and challenges discussed in existing research on sustainability communication.

5 Analysis

In this chapter, we critically analyse and discuss our empirical finding in relation to the research questions. By making comparisons between each interview for each question topic, we identify and describe the characteristics of the main management challenges related to sustainability vision communication. Using the preliminary framework proposed in Section 2.4, we explore possible links between different challenges. By highlighting similarities and differences between our results and previous research, as well as discussing ways our results supplement previous research, we further develop our framework.

Demand for sustainability: driving forces and main sources of pressure

The empirical study conducted has led to several interesting findings. Starting with the main sources of pressure for sustainability experienced by companies; employees were described to be among the main stakeholders driving sustainability in the companies included in the study. Based on our findings, the sustainability position of a company has become an important criteria for candidates when choosing who to work for. This reaffirms previous research (e.g. Sullivan, 2014) highlighting the importance employees are attributing to sustainability when they are recruited to be part of a company. Our interviewees stated that job seekers increasingly want to work for sustainability-conscious companies. For instance, the manager interviewed for Axis explained:

> "I think the biggest [driver] we have is actually internal, from our employees. People want to work for [...] a company that takes care of the planet. So even if we employ software designers they will ask at an interview 'what is Axis's position on these kinds of sustainability matters?'. Software designers will have very little effect on that, but it is just to feel that this is a company that represents *my* values"

The interviewees from Oatly and Roche expressed a similar perception, while the interviewee from Nestlé explained that the pressure mostly comes from the consumers – but it is also internally driven with sustainability initiatives employees participate in. However, demand for sustainability is not always driven internally by employees; in the case of Bakkafrost, the manager explained that most of the demand comes from investors, rating companies, customers and competitors, but not so much from employees. In the case of Roche, sustainability is an add-on value and gives a competitive advantage, but most of the pressure comes from regulations imposed by legislators. The specialist from Tetra Pak explained that sustainability was mostly driven from top management in an effort to be proactive instead of reactive to regulations and pressures from consumers.

From the interviews conducted, our findings reaffirm what previous research (e.g. Ahmad et al., 2021; Barendsen, Muß, and Silvius, 2021; Sullivan, 2014; Unruh et al., 2016) has found; that internal stakeholders (i.e. employees) are among the main groups mounting pressure on companies to act sustainably, and therefore an important target group for companies' vision communication. The findings from the interviews have been categorised by the same three categories that underpin the preliminary framework presented in Table 2.2: *sustainability vision*, *vision communication* and *shared vision*.

5.1 Sustainability vision communication: analysis of challenges

5.1.1 Sustainability vision

Creating a sustainability vision is the first step in the preliminary framework proposed in this thesis. To reach the desired future state of the organisation depicted in the vision, companies develop sustainability strategies aligning the overall corporate strategy and the sustainability vision, as mentioned by all the experts interviewed. This is in line with what Bonn and Fisher (2011) describe of how sustainability has started to be incorporated in companies' overarching vision and that this vision needs to provide guidelines for the employees as well as targets to reach.

In Oatly the overall strategy for the company is divided in several plans, each of them with a specific focus. One of the plans is about sustainability, with goals around specific themes, so the sustainability strategy is well aligned with the company one. It is the same for Bakkafrost, Tetra Pak and Nestlé, where sustainability is incorporated with the company strategy. In Axis as well, environmental and corporate strategy are intertwined; however, their sustainability strategy was described as quite "fuzzy" and it is at times hard to apply specific sustainability strategies in the departments. It was described that part of the reason is that because of how intangible sustainability can be, it is hard to measure what needs to be achieved.

This challenge is also partly due to the fact that the vision and the strategy are normally developed centrally and then applied locally or to specific departments, resulting in being general and difficult to adapt to the specific context. This challenge was also mentioned by the manager at Roche; struggling with the applicability of a sustainability vision and strategy developed at a central level to be adapted and applied locally. The difficulty in establishing an *actionable vision* was the first challenge identified through our empirical study. In practice, making the sustainability vision actionable involves translating "fuzzy" and intangible targets and goals into clear and succinct KPIs, which an interviewee at Oatly problematised as having a tendency to be "too square". Operationalising a vision is complicated, especially when there is a need to balance sustainability and efficiency, making goals actionable on a daily basis.

Another important aspect of the sustainability vision is how it is developed and who is involved in the process. One of the main tools used to assess the main focus areas to incorporate in the sustainability vision and strategies, described by our interviewees, is the *materiality assessment*. Materiality assessments inquire about the main business domains of sustainability upon which to focus; the process involves many stakeholders, which mostly include employees, management, investors and in some cases consumers and independent advisory panels. Our interviewees explained that these are normally conducted through surveys and interviews, and based on the data collected, companies adapt and adjust their vision for sustainability and their strategies to pursue the vision. A common point that has emerged from the interviews is the difficulty in pinning down relevant focus areas from the materiality assessments.

Because the materiality assessment involves many stakeholders, with different ideas of sustainability and values, the result is an heterogeneous mix of focuses companies should build their sustainability strategy from. This conflict between near unlimited ambition, but limited time and resources necessitates prioritisation. As an interviewee from Oatly highlighted when talking about the difficulties in conducting the materiality assessment:

"that is a big challenge with sustainability and the stakeholder analysis; because there are so many stakeholders that you could talk to, and you cannot talk to everyone. So you really need to pin down 'what is important to us' and make decisions on where to focus your attention, because it is so easy to want to do it all"

This sentiment was universally shared between our interviewees and is perhaps the strongest supported finding of this thesis. It also reaffirms what previous researchers (e.g. Barendsen, Muß, and Silvius, 2021; Frandsen, Morsing, and Vallentin, 2013; Kataria, Kataria, and Garg, 2013; Millar, Hind, and Magala, 2012) have established; the ambiguity of the term sustainability means that different stakeholder groups have specific views on sustainability. There is no uniform understanding of sustainability as its nature is broad and open to different definitions (Barendsen, Muß, and Silvius, 2021). *Sustainability as a concept is complex and ill-defined* and it is difficult to take all stakeholders and their *differing and competing conceptualisations of sustainability* into account, as the companies' sustainability visions and strategies might not reflect their definitions (Frandsen, Morsing, and Vallentin, 2013). This is a challenge emerging especially when the experts interviewed needs to decide on a direction to take for the sustainability vision based on the result of the materiality assessment.

Our interviewees described how these conflicting interests – and the prioritisation it necessitates – can lead to stakeholders feeling that their ideas and beliefs are not represented in the company's sustainablilty vision. Our interviews thus reaffirm that a centrally developed vision can be met by indifference, dissension and even resistance, as stated in literature (e.g. Craig and Allen, 2013; Linnenluecke and Griffiths, 2010; Lozano, 2013), because of a lack of a sense of shared ownership.

5.1.2 Vision communication

Communication is vital to establishing a shared vision in an organisation; viewed as a system, it is the process of transforming the input (sustainability vision) to the output (shared vision).

The interviews with both Oatly and Nestlé revealed that one of the main motivations for companies to communicate their sustainability vision is to satisfy their employees' need for information. Employees need to have the knowledge to be able to talk about sustainability with authenticity to answer consumers' questions. This makes it important to have a unified and consistent sustainability message disseminated to all organisational members.

Previous research has highlighted the importance of applying appropriate communication modes and channels (see Genç, 2017; Kataria, Kataria, and Garg, 2013; Newig et al., 2013; Uysal, 2016). In all companies interviewed, internal intranets were employed for general internal communication – including sustainability communication. Other channels mentioned – used to communicate about sustainability – were presentations, workshops, company-wide live streams and in some cases internal training. For instance, the manager at Axis described that they use internal training and workshops to show their engineers possibilities in terms of more sustainable design and logistics. Other communication channels described by our interviewees included: at Tetra Pak, a sustainability transformation team in charge of employee training; at Bakkafrost, company days focusing on sustainability; and at Nestlé, various voluntary internal platforms where employees can engage in sustainability initiatives.

In general, these communication channels were described as rather unproblematic. However, at Tetra Pak, it was recognised that the knowledge sharing could be overwhelming in both volume and amount, as there is a lot of information transmitted through multiple fragmented channels. Additionally, in both Oatly and Bakkafrost, the interviewees emphasised the need to adapt presentations to different teams because of varying levels of sustainability knowledge. As noted in previous research (e.g. Barendsen, Muß, and Silvius, 2021; Frandsen, Morsing, and Vallentin, 2013; Genç, 2017; Kataria, Kataria, and Garg, 2013), there is a need to adapt the language and the form of communication to the targeted audience to, as employing an *unsuitable channel and mode of communication* lessens the effectiveness of the communication.

Standardised approaches, where the message is communicated in the same way to each team and department, do not bring always positive results (Dempsey et al., 2022). Barendsen, Muß, and Silvius (2021), as well, presents "how the message has been personalised to the receiver" as one of the four main characteristics to take into account when communicating sustainability; Kataria, Kataria, and Garg (2013) further argue that doing so makes it easier for employees to link their tasks and role to the sustainability concept presented by the organisation. While all interviewees recognised the importance of personalised communication, they also broadly agreed that doing so in practice was a big challenge. For instance, the interviewees at Oatly recognised that people learn in different ways and therefore try a variety of different communication tactics:

> "So I think that is where we are just trying in Oatly, in lots of different ways, to communicate with people. So for some people [...] amazing spreadsheets will work really well in helping them to understand why we need to reduce our climate impact, while for others, like our creative team, it's about telling a story and making the consequences of what happens if we don't"

The empirical data gathered has highlighted that the mode of communication applied is important to consider, but difficult to get right. A challenge presented by the aforementioned *top-down* vision communication is that it can be too mono-directional. Newig et al. (2013) describe this type of sender–receiver flow as communication *of* sustainability, directed from the top to the bottom between an expert and a layperson being educated. This mode of communication is increasingly being criticised (Genç, 2017; Newig et al., 2013); for instance, Genç (2017) states that it takes an elitist stance by distinguishing experts from non-experts. This risks being perceived as condescending.

Different views were held amongst our interviewees as to which mode of communication is most suitable, and to what extent they should act as educators. Although the interviewee from Bakkafrost advocated for educating about sustainability, both internally and externally, they also stressed that it is important not to impose sustainability on the employees, but instead – whenever possible – find different options to provide employees to act more sustainably. The interviewees from Oatly also advocated for acting as educators, but emphasised that it is more important to act as ambassadors (as described by Sullivan, 2014); stating that they aim to be more inspirational than educational.

Securing top-management buy-in and ensuring that sustainability is prioritised is challenging. Our interviewees suggested different approaches towards working in this direction. Some of our interviewees, such as those from Axis and Tetra Pak, emphasised that *sustainability needs to be integrated in a business case*. In Axis, the environmental team acts as an internal lobbyist

with internal stakeholders, creating business cases where they showcase how being more environmentally friendly can bring advantages to a specific internal team. They "sell" sustainability internally, trying to create a case where the financial benefits of a sustainability improvement or measures can justify the adoption of it, especially addressing them to the executive level or the operational one. The interviewee from Nestlé also described the need to sell the concept of sustainability to get people interested in the topic. At Roche, sustainability was described to be perceived as an interesting topic but there is a need to sell it when it comes to have an impact on the ways of working, convincing about the must-have nature of sustainability.

5.1.3 Shared vision

The result of a well-communicated sustainability vision is a shared vision amongst the different stakeholders inside the company. A shared sustainability vision, in turn, steers the day-to-day decision-making towards common goals (Kantabutra, 2020). The companies interviewed were all in different stages of achieving such a fully shared vision. For some, the vision was reportedly owned by the whole company, while for others there were differing attitudes towards sustainability and some barriers yet to overcome to fully institutionalise the vision.

Varying levels of *unwillingness to change* were reported by our interviewees. Especially when sustainability has been newly introduced in the company vision and strategy, it can be challenging for some stakeholders to accept it. Our interviewees widely agreed that newly recruited employees rarely resist initiatives towards sustainability. However, those who have been in the business for several years and are used to a specific way of conducting their job, were reportedly more likely to resist embracing the company's new sustainability vision.

Reasons for resisting change are highly varying, it can be for personal believes, because of how the vision has been communicated, or the content of the vision. When a certain *modus operandi* (i.e. industry standard) has been institutionalised, adapting one's behaviour and understanding the need for change towards sustainability can be difficult. This type of cognitive inertia is widely described in literature (e.g. Brunton, Eweje, and Taskin, 2015; Doppelt, 2017; Frandsen, Morsing, and Vallentin, 2013; Kataria, Kataria, and Garg, 2013; Lozano, 2013) and poses a big barrier to change. This has been pointed out by the interviewees at both Roche and Bakkafrost, as some employees do not find sustainability so relevant in the business, being more attentive to the sales and costs side. The manager at Roche stated:

> "If you have been in the industry for a long time you know what works and does not work from traditional sales and so on and this is challenging, that whole concept. So then it is easier if you work with someone without that experience or that comes from another industry"

These challenges are further exacerbated by the complexity and ambiguity inherent to sustainability. As mentioned, different stakeholders have *differing and competing ideas and beliefs about sustainability and its importance*. This challenge is both the result of and a possible cause of difficulties in the process of communicating sustainability, as it is challenging both in the development of the vision as sustainability is ill-defined, but also in making it shareable. As mentioned by several interviewees, the different meanings given to sustainability can lead employees to negatively identify with the vision established by top-management – especially if

the vision does not reflect their personal views on the topic. As a result, the sustainability vision can disengage employees (as argued by Frandsen, Morsing, and Vallentin, 2013).

Our interviewees suggested many possible reasons to why prioritising and creating a business case for sustainability is so difficult. One explanation provided by the manager at Axis is that if it is hard to calculate the payback of adopting sustainable policies, it is also hard to justify it in terms of costs. The balance between profitability and sustainability is a big challenge – acknowledged by all interviewees. Sustainability is often perceived as an extra cost, so being able to justify its payback is key to selling it properly. However, this is made difficult when there is *no real sense of urgency* around the topic, and more immediate matters take priority. To address this issue, Kataria, Kataria, and Garg (2013) suggest highlighting the cost-benefit breakdown of the choices available to convince employees to act more sustainably, as the financial side in companies is normally more important than the environmental or social one.

Another important element highlighted by the sustainability director at Bakkafrost is that working towards sustainability targets is sometimes considered an *added workload*, and might therefore be perceived as a burden in some cases. Contrary to literature (e.g. Doppelt, 2017; Lozano, 2013; Stewart, Bey, and Boks, 2016) it was stated that this concern was predominantly expressed by middle managers. However, this varied both within and between the different business contexts depending on attitudes and culture; in some cases, employees were described to be very happy to work towards the sustainability vision, but simply lacked time and resources to do so. The manager at Nestlé further described that employees in general appear happy to work with sustainability, but emphasised that the time and resources might not be enough for them to put in as much effort as they would like. To address this issue, Kataria, Kataria, and Garg (2013) argue that if there is not extra effort required from employees, they might accept sustainability more willingly. When sustainability is perceived as an additional burden, employees might feel less connected to the sustainability vision as it is taking time away from their ordinary work and is piled up on the existing responsibilities. The manager at Nestlé stated:

> "Everybody is very positive and happy to be involve in any the sustainability related projects [...] the only problem is there are additional resources to take off some of the weight of the existing job or to take on initial work so people are quite often forced to fit this in on top of their existing work"

5.2 Summary & Expanded framework

In this chapter we have analysed and discussed our empirical findings by comparing different business contexts to each other and relating our findings to literature. In general, our findings strongly reaffirm much of what has been established in previous research. It is clearly evident from our results that all the interviewed experts recognise the importance of sustainability. All interviewees also acknowledge the importance of integrating sustainability in their respective company's corporate strategies. Furthermore, they all recognise the critical role of employees in driving the sustainability transformation. On the other hand, the approaches to communicating sustainability, and also the challenges faced, as described by our informants have varied greatly. This result is not surprising, given that several scholars (e.g. Barendsen, Muß, and Silvius, 2021; Craig and Allen, 2013; Kataria, Kataria, and Garg, 2013) argue that there is no "single best way" to communicate a sustainability vision; instead, it should be adapted to each situation.

Our results indicate that there is no universal set of challenges that *all* companies face in the sustainability vision communication process. However, several different challenges were prominent in all business contexts and all interviewees universally agreed that internal sustainability communication is challenging. Additionally, many of the challenges discussed seem to stem from the inherent complexity of sustainability as a concept, leading to differing and conflicting conceptualisations of sustainability. This finding highlights an important gap in knowledge, which other researchers have also observed:

> "The fact that employees may have strong ideas about sustainability and responsible behavior that differ from management does not seem to be sufficiently reflected in research or in management development programs" (Frandsen, Morsing, and Vallentin, 2013, p. 242)

Our findings also differed from literature with regard to the prominence with which certain challenges were represented. As mentioned, despite being extensively described in literature, our interviews yielded very little mention of any lack of a *clear vision* and no mention of *informational barriers* at all. We postulate that this oversight might be attributable to the *curse of knowledge* cognitive bias on behalf of our interviewees, seeing as the experts interviewed are intimately involved in the creation of the sustainability vision and might therefore not be able to spot lack of clarity in it.

In addition to reaffirming challenges described in previous research, new challenges have been identified. The broad categories used to group the main communicative challenges identified in literature and thus develop the preliminary framework in Table 2.2, were: challenges that (1) negatively affect the attributes and content of the vision being communicated; (2) lessen the effectiveness of the communication itself; and (3) hinder the recipient's receptivity to the message being communicated. Based on the same links and common themes between the new challenges that emerged from the empirical findings, the framework has been expanded. Hence, our final proposed framework for managerial challenges in the sustainability vision communication process is presented in Table 5.1:

Table 5.1: Sustainability Vision Communication Process Challenges Framework

Sustainability Vision	→	Vision Communication	→	Shared Vision
1) No clear vision **2)** Sustainability as a concept is complex and ill-defined **9)** Lack of clear business case for sustainability **10)** No actionable vision		**3)** Imposing vision top-down **4)** Lack of awareness of informational barriers **5)** Unsuitable channel and mode of communication		**6)** Unwillingness to change **7)** Differing ideas and beliefs about sustainability and its importance **8)** Extra work added to day-to-day activities **11)** No sense of urgency

The practical implications and applicability of this framework is explained in the next chapter.

6 Conclusions

This thesis has aimed at developing a framework to describe the challenges in the sustainability vision communication process by analysing how they manifest themselves in large companies. Starting from the preliminary framework developed from pre-existing research in Chapter 2, through synthesis of existing theory and empirical data gathered through interviews, a framework has been developed, thus fulfilling the purpose of the thesis. In Chapter 5, the first three research questions have been addressed while this final chapter will address the last research question by applying the proposed framework.

6.1 Practical implications

The framework developed in this thesis acts as a method of analysis when making qualitative evaluations of critical aspects to consider in addressing sustainability vision communication challenges. The framework offers an enriched understanding of communicative challenges, their characteristics and how they are related. By better understanding these underlying dynamics, the framework facilitates the process for practitioners to act with purposefulness and intentionality in developing approaches to overcoming the challenges they face. Because our proposed framework is built on models and theories from different fields, such as *systems theory*, *communication theory* and *sustainability vision theory*, the results can be interpreted from different angles.

Applying the basic model of communication shown in Figure 2.2, the sustainability vision communication process involves a *sender* passing a *message* through a *channel* to a *receiver*. Because our framework draws from this model, their respective components are interconnected: *sustainability vision* is the *message*; *channel of communication* is part of *vision communication*; and *shared vision* is the emerging phenomena of a shared understanding amongst *receivers*. This means our framework can help promote understanding of how different challenges are linked to the vision itself, the channel and mode of communication, and to the internal stakeholders (i.e. employees), and this in turn can help practitioners develop effective approaches to addressing the challenges in an deliberate way.

Applying a systems perspective, we can consider the communicative process as a system with *inputs* (i.e. the sustainability vision) and *outputs* (i.e. a vision that is shared in the organisation). This perspective helps us understand how the negative effects of the challenges cascade through the system. For instance, our theoretical and empirical findings indicate that challenges resulting in an unclear, unactionable and poorly formulated vision will likely be ineffective regardless of how well it is communicated. Likewise, a succinct and well-formulated vision is ineffective unless communicated effectively. Furthermore, a well-communicated and well-formulated vision can still "fall on deaf ears" if the receiver is unreceptive to the message being communicated. Importantly, however, our findings indicate that challenges cascade through the system, meaning that challenges to vision formulation exacerbate challenges to vision communication. We therefore suggest that addressing challenges using an ordered approach – whereby challenges to the input to the process (i.e. the sustainability vision) are given priority – is a critical aspect of addressing challenges in the sustainability vision communication process.

Finally, we also suggest that the analytical approach used in the development of our proposed framework – mapping challenges onto different components of the communicative process – can be applied generally to organisational vision communication outside the purview of sustainability vision communication. However, this remains to be tested and is a suggested direction for future research.

6.2 Applicability of results and further research

This paper has provided depth to the sustainability management discussion by mapping the current state of research and enriching the body of knowledge with an empirical study to develop a framework with which communicative challenges in the sustainability vision communication process can be better understood. This paper serves as a significant contribution to the sustainability vision communication field, since this is a very sparsely explored area with hardly any reported research; this paper thus serves to assist in defining its boundaries. However, the proposed framework and its theoretical generalisability remains to be tested and further explored.

Additionally, it should be acknowledged that this thesis has some limitations, such as the time available to conduct the study. It is conceivable that with more time to conduct interviews and analyse the data, we would have had a stronger empirical basis to develop a more detailed and nuanced framework. Another limitation is linked to the geography and the cultural influences acting on the interviewees, as all participants interviewed were based in Europe. Had the study's sampling been expanded to outside Europe, it is likely that we would have encountered different challenges. In addition, a certain extent of self-selection bias exists since the results revealed that sustainability has been a high priority in all of the business contexts for a long time. It is conceivable that by interviewing experts working in business contexts with less experience working with sustainability matters, or less sustainably-conscious in general, we would have encountered a different set of challenges.

Future research may conduct a more in-depth case study with a different selection of business contexts analyse if and how the proposed framework is applicable and also to research other challenges that might have not been considered in this study due to time limitations and small sample size.

Finally, our findings indicate that there may exist causal links between different challenges related to sustainability vision communication. Future research may examine and explore to what extent this is the case.

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Appendices

Appendix A: Interviews

The interviews were conducted in the period March–May, 2022

Appendix Table 1: Interviewees

#	Company	Role	Interview method	Duration
1	Axis	Director of Quality & Environment	In-person	60 minutes
2	Nestlé	Program manager (GHG Data and Analytics)	Videoconference	55 minutes
3	Oatly	(A) Sustainability Specialist and Research Lead (B) Sustainability Reporting System Lead	In-person[*]	60 minutes
4	Bakkafrost	Group Sustainability Director	In-person[†]	55 minutes
5	Roche	Head of Corporate Sustainability (Sweden)	Videoconference	50 minutes
6	Tetra Pak	Sustainability Performance Specialist	Videoconference	40 minutes

* In-person with one of the interviewees participating over video call

† In-person with one of the interviewers participating over video call

Appendix B: Interview Guide

PRIMARY OBJECTIVE: Identify and explore managerial challenges related to the sustainability vision communication process

LENGTH: 45–60 minutes

Interview introduction

- Introduce ourselves
- Explain background and purpose of the study
- Offer anonymisation and obtain verbal consent to record interview for transcription purposes and to accurately represent the interviewee

Question topics for background and contextualisation

- Interviewee's role and areas of responsibility
- Interviewee's general view on corporate sustainability
- Company's approach to working with sustainability (structure, team size, etc.)
- Pressures to act sustainably (consumers, shareholders, employees, legislators, etc.)

Question topics linked to research question

Mission, Vision & Strategy
- How the mission, vision & strategy for sustainability is formulated
- Stakeholders involved in formulating the mission, vision & strategy
- Alignment between corporate and sustainability strategy

Communication
- Sustainability report (what role it plays in internal communications)
- Means of communication (how sustainability communications is carried out)
- Drivers of sustainability (how sustainability is being "sold" internally, by/to whom?)
- Ensuring stakeholders understand the message (follow-up, acting as educators)
- Incorporating feedback and dialogue (ensuring everyone's voices are heard)

Challenges
- Clarity and brevity of vision
- Awareness and lack thereof
- Ontological and semantic challenges with sustainability as a concept (differing and competing conceptualisations of sustainability)
- Pre-existing ideas and beliefs about sustainability and its importance
- Effectiveness of means of communication
- Unwillingness to change
- Extra work added to day-to-day activities