Internal discursive effects of corporate decision to externally communicate sustainability

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Abstract

The effects of sustainability communication on internal and external stakeholders have been examined to some extent but the implications for organizations have not been devoted much attention. We are interested to examine how the organisational dynamics and the discursive spaces within organizations are altered by the decision to communicate sustainability externally. This is of importance for any organization, as the cultural climate in which employees work may ultimately determine whether responsible actions are successfully implemented.

We examine the internal organizational dynamics associated with the decision to externally communicate sustainability. We look at what happens within a case organization that has never communicated its sustainability deeds to the public but which intends to start doing so. Our case company operates within an industry that manufactures complex industrial products and have multiple social and environmental impacts. We conducted interviews with representatives of the case organization and we were able to have participatory observations during project meetings with the case company.

Our preliminary results indicate a discursive change occurring in organization after the decision to communicate was taken. The organization was for long the space for multiple, fragmented discourses, all of which emphasised excellency, e.g. excellent occupational health care, excellent products, excellent technologies etc. What happens is that all these "micro-discourses" are reframed and realigned to suit the notion of sustainability. While discursive harmonization may not be a harmful phenomenon per se, we warn on the dangers associated with the intention to commercialize sustainability for the purpose of enhancing competitive advantage.

1. Introduction

Corporate sustainability¹ communication, in its multiple forms, has attracted scholarly interest in such diverse disciplines as marketing, public relations, accounting, organizations and management (Ihlen et al., 2011; Golob et al., 2013). Prior research suggests that there are multiple intentions associated with the use of sustainability communication by organizations. In relation to external audiences, communication can serve as a tool to signal good sustainability performance (Mahoney et al., 2013) but it can also assist organizations to manipulate public perceptions (Saxton, in press) and protect or rescue damaged organizational legitimacy (Belal and Owen, 2015; Adler et al., 2017). In addition, sustainability communication is believed to target internal constituencies in an attempt to secure employees' commitment to their workplace and enhance their productivity and efficiency (Morsing, 2006; Story and Neves, 2015). Despite the different aspirations that sustainability communication may mobilize, whether such efforts eventually reach their aims or result in unintended consequences instead is less known.

A recent literature review found the sub-stream of research examining the outcomes of corporate sustainability communication to be underdeveloped and in need of further scholarly attention (Golob et al., 2013). The effects of this communication on internal (Morsing, 2006; ter Hoeven & Verhoeven, 2013) and external stakeholders (Edinger-Schons, in press; Kim & Choi, in press; Saxton et al., in press; Lee et al., 2013; Colleoni, 2013) were examined to some extent, as were the outcomes on corporate legitimacy (Schultz & Wehmeier, 2010; Colleoni, 2013) and reputation (Patten & Zhao, 2014; Pérez, 2015). However, the implications that communication may bring for the internal dynamics within organizations have not been much explored. This is an essential element in defining organizational conduct, which may make the difference between a successful or unsuccessful implementation of sustainability-related practices.

It has been inferred in prior studies that the very decision to communicate sustainability, either internally or externally, may have the potential to mobilize organizational actors in ways that can be conducive to changes within organizations (Larrinaga & Bebbington, 2001). This is presumed to occur during the journey that an organization would need to undertake in order to create the internal procedures, practices and processes that would support data collection, analysis, measurement and reporting (Lewis and Ferguson, 2010). Efforts to identify sources of data, appropriate indicators and establish routines to be employed for communication purposes is believed to create visibilities within organizations. As a result, previously "hidden" matters come to the attention of organizational members and provide them with a solid basis to act upon or react to. Evidence whether and how actual practices change within organizations as a result of engaging in communicative actions is far from conclusive (e.g. Stubbs and Higgins, 2014) and further research is called to devote attention to the internal

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¹ Sustainability has been acknowledged as a problematic term at organizational level, because its meaning reflects concerns about the planet, as a system, system to cope with ecological and social challenges now and in the future. Despite this, practitioners and academic literature have eagerly embraced the concept to refer to practices commonly covered by the wide repertoire of corporate social responsibility. While acknowledging the conceptual differences between the two concepts, we here use sustainability term, because the discursive space that our case organization attempted to create officially relied on the notion of sustainability.

dynamics with which communication processes are associated (Schaltegger, 2012; Stubbs & Higgins, 2014).

In this study, we examine how the decision to externally communicate sustainability practices alters existing discursive spaces within a case organization. We explore the events that unfold when a case organization that has never communicated its sustainability deeds decides to do so. The cultural climate in which employees work and at the level of which discursive spaces operate is of significance for any organization because this may ultimately determine to which extent employees feel motivated and committed to engage with emerging notions, such as sustainability. According to prior studies, substantive organizational change occurs when there is an integration of sustainability values into the values and belief system rather than simple transformation of processes and systems (Laughlin, 1991; Stubbs & Higgins, 2014).

The case organization is a large, family-owned company operating in an industrial field that has not been pressured to disclose sustainability performance, despite the major environmental impacts caused by its industrial activities. The local community has been peaceful and even positive towards the company and stakeholders were, in general, satisfied with the current sustainability performance. The recent move towards transparency was to a large extent a strategic move, the company aiming to become a leader in every possible way in the industry in which it operates. Sustainability appeared to company representatives as a business opportunity that can provide competitive advantage given that this notion was not familiar to the industrial field in which it operated.

Our results indicate a shift in the function of discourses in the case organization, with sustainability becoming a mega-discursive space that aimed to replace discourses circulating in the company prior to the decision to externally communicate sustainability.

The study proceeds as follows. We first introduce the theoretical approach that guides our study, followed by methodological discussions. Next, the empirical analysis outlines our main findings and the discussion section concludes the study.

2. Theoretical insights

Our study anchors theoretically in prior research examining internal mechanisms associated with corporate sustainability communication. This literature explores internal drivers influencing the decision to communicate or not sustainability performance, factors affecting the content of external communication and organizational actors involved in its development. We provide a brief review of extant studies within this stream of research before outlining our theoretical angle, which builds on discursive roles in organizations.

The internal drivers for organizations to engage in processes of developing external sustainability communication (materialized mostly in the form of a corporate report) is one of the favoured themes in prior studies, reflecting similar concerns with research examining the role of external factors for communication. For instance, internal arrangements within an organization (e.g. corporate governance, the existence of a sustainability committee) as well as the pioneering role of a champion to push forward the sustainability agenda have been

associated with increased interest in communication (Adams, 2002; Campbell, 2000; Cowen et al., 1987).

Linked with the question of 'why companies communicate', various studies developed theoretical frameworks that attempted to explain where the process of communication originates. For instance, in his theoretical model that links strategy, accounting and communication, Schaltegger (2012) distinguishes between outside-in and inside-out approaches. Outside-in approach reflects a process initiated by stakeholders, whose pressures on organizations lead to accounting data being created for the purpose of meeting their information needs. Global Reporting Initiative is circumscribed within this approach because it guides the reporting process of companies and the content of their reports. An inside-out approach instead, departs from a desire to communicate achieved internal performance which is a result of corporate strategic priorities (see e.g. Al-Htaybat and Alberti-Alhtaybat, 2018 - in the context of integrated reporting) but, in so doing, it remains largely managerially-driven. Schaltegger (2012) also identifies a twin approach, which ties the two approaches in a way that stakeholders are effectively engaged in corporate affairs. Frost et al. (2012) applies Schaltegger (2012) framework to the context of an Australian local government authority, identifying a low level of accountability despite opposite claims made publicly. In a similar fashion, Stubbs & Higgins (2014) identify pull and push approaches to communication. The push approach implies the use of communication to trigger change within organizational processes and values, while the pull approach refers to communication as an outcome of internal organizational activities.

The focus on "why" and "what" question appears to have driven much of the extant research in the field, with many of the "how" and "with what consequences" questions being left unanswered (Stubbs & Higgins, 2014). We focus here on the latter question and explore the outcome of the decision to externally communicate sustainability on the discursive spaces within a case organization. Relevant to this perspective are the studies of Adams and Frost (2008) and Adams and McNicholas (2007), who suggest that internal processes that are mobilized for the purpose of producing a sustainability report can result in organizational changes that materialize in measurement instruments being incorporated in strategic planning and decision-making. Similarly, Stubbs & Higgins (2014) look into the organizational changes induced by internal processes to initiate integrated reporting. Their theoretical framework, which builds on Laughlin (1991) and Gray et al. (1995) work, identifies five levels of change depending on how substantially sustainability was embedded within organizational structures, processes and value systems. Interestingly, changes in the structure, processes and systems of an organization are deemed rather minor, with changes in beliefs, values and norms being the ones that can add substantive organizational transformation. This brings up the significant role that discourses play in organizations, since it is at this level that sustainability values need to be well incorporated. Discourses spaces that enact values associated with sustainability have the potential to affect the way organizational members talk and act.

Similarly, in the transition management theorising, four consecutive activities have been identified to describe the process of change towards incorporating more sustainable practices (Rotmans & Loorbach 2008). The first phase consist of creating the arena for transition, in which the leaders of change will put forth a new discourse and think about possible directions for solutions. At this stage, each actors has his/her own perception of the transition. Secondly, a new, shared vision is created to drive the transition process. The third phase consist of

practical steps that will mobilise social learning about the transition process. Tactical "transition paths" including intermediate objectives and transition actions are created to push the development to the right direction (also Turnheim et al. 2015). Fourthly, continuous monitoring of transition is put in place to understand "the extent of to which a transition experiment contributes to process of social learning" (Rotmans & Loorbach 2008: 380). Hence, similar insights into the role of discourses are offered by the transition theory perspective. According to Pesch (2015: 382), discursive spaces "can be used to induce change" and can be even manipulated for this purpose, which is to say that practices may not necessarily be required for change to occur.

We adopt a discursive perspective in this study and treat sustainability as an organisational discourse that emerges in specific contextual circumstances, being associated for instance to developments in a specific industrial field, societal discourses or organisational factors. In our case study, a top-down process was initiated as a result of ownership change attempting to create a new discursive space centred around the notion of sustainability.

The discursive perspective has been fruitful for exploring how organisational members make sense of the sustainability expected by or communicated to other societal constituents (Garcia-Rossell, in press; Joutsenvirta, 2011). A discursive approach follows a 'linguistic turn' in social sciences, which sees the role of language as essential for understanding how organisational reality becomes meaningful for organisational members (ledema and Wodak, 1999; Vaara, 2010). A discursive analysis emphasizes that language is not only a way of representing the world as it is but, more importantly, as way of 'signifying the world, constituting and constructing the world in meaning' (Fairclough, 1992, p. 64). Scholars embracing a discursive approach acknowledge that language is far from neutral or ideologically free as it conveys the values and beliefs of the speaker and, in so doing, has the potential to powerfully shape actions (Berger and Luckmann, 1987; Phillips and Hardy, 2002). While conceived as abstract notions, discourses trigger effects in an organisational setting, which are articulated in decisions to adopt, change or dismiss actual practices such as those related to sustainability.

However, research on discursive spaces came under criticism because of being silent on the agency of organizational members. Conrad (2004) warned that there is a danger of losing agency in the process of abstracting social processes to discursive forms. These observations point out that organisational discourses are not disconnected from practices adopted within organisations, nor from external communication to stakeholders (Narayanan and Adams, 2017). The individual and societal levels have to be linked to enable sustainability transition and required structural change, and more emphasis should be placed on the social practices and individualistic capabilities (Rauschmayer et al 2015).

A paper by Pesch (2015) discusses the role of agency and individual action in sustainability transition theorizing. In this context, a lack of attention on the role of agency has been identified (see, e.g., Geels 2011), which then makes it difficult to describe processes of change (Pesch 2015). Discursive presentations of social processes should be able to include activities of individuals (Pesch 2015: 382): "Discursive fields' pertain to sets of meanings that actors have, and to the susceptibility of these sets of meanings to change. In turn, meanings relate to the explicitly and tacitly held ideas, beliefs, expectations, knowledge, and other cognitive schemes that are developed in a social context and that allow individuals to make sense of empirical

phenomena and that allow the coordination of social action." As a way to bridge the gap between individual agency and existing regimes when trying to push for change, Pesch (2015) proposes the installation of niches as an opportunity and a door opener for discursive change.

Despite the extant research on organizational sustainability discourses, there is scarce understanding on how these connect to the external communication to sustainability. Frequently, research assumed that sustainability communication is a mere public exercise and what happens in organizations is decoupled from what is publicly communicated to stakeholders (Crilly et al., 2016; Cho et al., 2015). Thus, it worth taking a closer look at how external communication emerges and what are its effects within organizations.

3. Methodological reflections

The study is based on a case study of a large European B2B company operating in an industry that manufactures complex and tailored products for a small number of customers. The products require intensive physical work but also employ a wide range of cutting-edge technological machines. Both are needed, given the tailored nature of the products. There are a limited number of similar companies in the industry and the competitive pressures are high. Recently, the company became a part of a larger, family-owned consortium as it previously has changed ownership among various private firms and institutional fund multiple times. It employs around 1500 employees.

This research was initiated in early 2016 as a joint project between academic partners and the case company, to explore, among others, how to communicate sustainability to interested parties. The decision was strategically driven, the company aiming to take the lead in an industry in which sustainability, as a discursive practice, has not plaid much role but whose time has come.

Sixteen interviews were conducted with 29 interviewees (see Annex 1 for details), eighteen of which worked at the case company while the rest were representatives of customers or supply chain. The interviewees were selected from major departments, such as procurement, sales and design, human resources, environmental management, administration, HSE (health, safety and environment) and risk management, investments and ICT. The customer and supply chain representative interviews provided an outsider perspective to the case organization's sustainability practices and added further reflections on the role of sustainability in this industrial field. We conducted semi-structured interviews that openly explored sustainability-related practices existing in the case company and their perception by interviewees. The employees were not always aware of the sustainability concept, nor of its relevance for their organization. For this reason, prior to the interview, the interviewees were introduced by their organization into the theme of the interview, which gave them the opportunity to reflect on what kind of extant practices are in line with sustainability term. During the interview, the discussion was loosely structured to cover the three major areas of sustainability: economic, social and environmental. In addition, the interviewees were prompted to discuss current and past practices, the role of the new owner for their organization as well as future implications of sustainability for their employer.

Interviews were complemented with observations. The authors participated to several project meetings in which direct interaction with organizational members ensured a richer understanding of the organizational context, corporate interests and changes related to the decision to communicate sustainability. We mapped organizational members' understanding of the practices and discursive spaces circulating within the company and also how these are changing under the new communicational efforts undertaken by the case company.

One researcher conducted the interviews mainly at the site of the case company. Three other researchers coded the data independently following multiple rounds of reading and interpretation. In other words, we analysed the data in an interpretative fashion, based on thematic coding. For the actual coding, we used the NVivo program. Divergent interpretations of the data were discussed by the researchers until agreement was reached. Throughout the research process, the researcher conducting the interviews ensured that the empirical data was interpreted accurately.

The first coding of the interviews was performed to map the different understandings of sustainability-related practices within the case company. At this stage, we ended up with a listing of multiple practices that we grouped into three categories, as they relate to the manufacturing site, the products and the supply chain respectively. We follow these categories in the empirical part of the article for the purpose of providing a simple but coherent structure of our analysis. In the process of doing this simple exercise of mapping, it became evident to us that there are multiple ways of talking about the extant practices within the case organization, which were enacted in individuals' talk about their everyday work. This made us reflect on individuals' role in constructing micro-discursive spaces for what were understood to be well-established practices. As our interviewees were representatives of the major units of the organization, we can think of micro-discursive spaces circulating in different physical or cultural spaces as being co-produced by a community of co-workers that interacted regularly. Becoming aware of these multiple, disparate and fragmented micro-discourses that cohabited in different, sometimes overlapping spaces of the organization, we became interested in exploring in greater depth how these relate to the emerging phenomenon of sustainability. We looked closer at interviewees' interpretations of recent developments occurring in the organization, especially in relation to the sustainability project. We noticed their difficulty to speak about practices in light of the new terminology and their preference for simpler but more concrete and suggestive labels, such as health and safety or environmental efficiency. The agency of some actors, especially the environmental manager, to push forward the vocabulary of sustainability as well as the intentions to align pre-existing micro-discursive spaces with the sustainability one became obvious from our analysis.

The interplay between these different discursive spaces in a longitudinal perspective is, however, impossible for us to elaborate upon in this study, as the process of discursive change is currently "in the making" and this is one of the major weaknesses that we acknowledge here. However, we believe that the very intention of capturing the existing micro-discourses in an all-encompassing but vague macro-discourse of sustainability comes with important implications that we will explore both, in the analysis and the discussion section below.

4. Micro-discourses around sustainability-related practices

Over the years, the case company developed many practices that would fall within the sustainability-oriented actions and it did so because of various reasons that will be introduced below. The sustainability-related practices were translated at the discursive level into microdiscourses that were identified in employees' interpretation of their organization's performance. We conceive of these spaces as being co-produced over time in interactive instances between individuals working in the same physical premises or sharing the suborganizational culture of the units in which they were employed. The sustainability, as an umbrella term for these practices, was however absent as a discursive space until recent times. In the following, we explore how organizational practices were enacted in multiple micro-discursive spaces that co-existed simultaneously, but independent of each other. To facilitate our overview, we group organizational practices, as presented by the interviewees, into three categories (manufacturing site, products and suppliers). The analysis below indicate some variation in the perceived performance, with some practices apparently being more established than others.

4.1 Micro-discursive spaces related to the sustainability of the manufacturing site

The manufacturing site was enacted in micro-discursive spaces that addressed both social and environmental actions, although our analysis indicated that environmental practices were more prone to trigger the existence of these spaces. This appears as an inherent feature of the industrial field, given the large input of raw materials, water, fuel and energy that production processes necessitate.

With respect to the environmental dimension of sustainability, a micro-discourse of "environmental efficiency" was especially prominent, reflecting preoccupations with processes intended to minimise the use of the abovementioned inputs. Prior literature frequently referred to efforts to enhance production efficiency via the reduction of environmental resources as eco-efficiency actions, and they received much appreciation both in the business world and academia for producing win-win outcomes for organisations and the natural environment (see, e.g., DeSimone and Popoff, 2000; Koskela and Vehmas, 2012). Eco-efficiency measures diminish impacts on the natural environment as the inputs (e.g. materials, energy and other supplies) into the production processes reduces and, simultaneously, conserves organizational financial resources.

Environmental efficiency micro-discourse developed over time in connection to requirements to compliance with strict rules regulating different aspects of its activities but also to efforts to enhance production efficiency. As an organizational action, environmental efficiency was claimed to be long practiced in the case company:

[...] and then with respect to our own activities we've had these environmental certificates et cetera for a long time and the hazardous waste and paints and these kinds of stuff have been taken care of. So I'd say, we are right here, in our production process, these issues have been considered as long as [in this country] anyone has understood anything about this issue. (H10)

A second environmental micro-discursive space emerged around waste practices generated during production and administrative processes and the recycling of this waste. This was a less prominent space though, as interviewees, while many expressed satisfaction with the

existence of such practices, also expected improvements that would more adequately address waste:

[...] sure, nature-related values and such ecological [values], they are important [for us]. And we are able to influence, of course, activity in our [production site]. And yes, I think that here in our [production site] there is room for improvement, linked to recycling for instance, how we recycle materials. Yes, we have some process in place but yes, I would believe that we could better how we sort waste and such things. So, I would begin with our own practices and, recycling issues for example, how we sort waste and how we recycle. I believe that there would be lots to improve, really. (H6)

In terms of the social dimension of sustainability, several separate micro-discursive spaces circulated in relation to the manufacturing site, out of which the most prominent ones related to excellent employment and local suppliers. The first one, which proved to have the large spread among interviewees was inhabited by employment issues, which all articulated a discursive element of "good employer". Most interviewees expressed satisfaction especially with occupational health and safety practices. The current practices that apparently have been devoted much attention in the case company, and that were further strengthened by the new owner, enacted feelings of pride in employees. This was a particularly significant aspect given the nature of the business, which necessitates a large amount of physical work during the manufacturing process, increasing the risk of work injuries and accidents:

And in our own domain, it naturally means that we are also a responsible employer, so that we for example follow all laws and collective labour agreements and take care of ourpeople. This is, after all, physical work, and we must secure as far as possible that no one will become injured here, at work, for instance. (H8)

In matters associated with occupational health and safety, the defining element centred around the notion of "excellency", which our interviewees associated with a rather unique system of occupational health. In their interpretation, securing company's own occupational health unit (when most private companies in the country obtain the service from a specialised provider), with doctors on the payroll of the company was one component indicative of the "excellency" practices.

So one aspect of responsibility with us clearly is that we have invested in occupational health care. So we have an exceptional solution here, that we have our very own occupational health care unit here. Meaning that our doctors are on our payroll and our nurses are on our payroll. It is not any outsider service provider's activity. It clearly provides the advantage that our occupational health staff knows our business, meaning that they know what we do here. [...] (H8)

In a complex setting such as the manufacturing site, local doctors were employed because work incidents necessitate swift medical intervention, and an external provider located away from the production site may impede adequate medical treatment of injured employees in emergency cases.

The "excellent employment" discourse also accommodated a lot of talk about training and education, in which the company seemed to have invested heavily. The highly specialised

expertise and technical skills required to manufacture the complex products made a necessity the adoption of a proactive approach in attracting potential employees. This element of the "excellency employment" micro-discourse centred around a business need, which is to avoid potential shortage of skilled labour in the future. Active engagement with local educational institutions in order to assist the education process and facilitate recruitment of trained students were thus deemed essential.

The focal point of the second social micro-discursive space was the "local suppliers". In a globalized world, in which suppliers are selected to a large extent based on price criteria, this discourse emphasized the origin of the supplier, with the vast bulk of them (around 80%) claimed to be from the country where the case company operates.

Next, we move on to discuss the discursive spaces enacted by products manufactured by the case company.

4.2 Micro-discursive spaces related to the sustainability of the product

Interviewees agreed that environmental technologies have been developed to meet customers' expectations since the product can have multiple environmental impacts while in use. For instance, it is in customers' interest to reduce the inputs and wastes associated with the use of the product. From this perspective, interviewees articulated a discursive space centred around the "technological excellence" of the product. The emerge of this discourse appears to be driven by customers expectations over time. They showed more interest in the environmental performance of the products they buy than in any other aspect of sustainability.

Environmental efficiency was the most prominent aspect of this discourse but pollution management was also a significant part of it:

[...] this energy efficiency is a bigger issue but then there are also emissions, wastewater emissions, [...] it is not so long ago organisation-wise that [...] goes directly, unprocessed [to the environment]. And now in every place, there are pretty good waste treatment possibilities. (H9)

Environmental efficiency was also driven by customers' expectations to reduce vulnerability to acquisition prices for fuels and energy since the product necessitated large amounts of these inputs when in operation:

[...] there is a high pressure of having energy, economic [products] and solutions. They were mainly delivering, of course also from cost side. Especially the years where energy prices were very high, then of course there was also very high pressure to deliver solutions where we are better than competition because it was sales argument also, and also the [product] owners were looking very much for that kind of solution. (H5)

As part of the "excellent technology" discourse, some space is inhabited by the waste systems. The use of the product generated large quantities of waste, and strict regulations have been passed in the past decade or so regarding how it should be treated. Consequently, active talk occured in the organization on investments for developing good systems for waste collection

and recycling. Recycling of materials at the end of the product's lifecycle form part of this discursive space also:

[...] what we have done there in the last few years is that we have really started to map the kinds of materials that go into [the product]. We have collected quite a bit of data regarding the use of recycled materials or can these be recycled after disassembly and we've tried to find more sustainable materials and to guide the purchasing process, have started to search for all kinds of sustainable solutions that could be identified in relation to [the product], even though generic guidelines for doing that do not exist yet. (H2)

Overall, the technological excellency discourse captures attitudes towards the entire technology associated with the final products:

Our own employees are endlessly proud of what we do here, and for a reason. That we really do make the [highest quality products in this product group]. So that is a good thing and it is a good basis and of course it is great that we have, in the surrounding society people are proud and know that we are making the world's best [products] and of course it is an extremely good thing and worth caring for. (H8)

4.3 Micro-discursive spaces related to the sustainability of suppliers

Significance of suppliers for the manufacturing processes and active engagement with them throughout the production process generated micro-discursive spaces that related to the application of the same organisational values to the vast supply chain network. Discussions went around different events regularly organised for the network in order to align suppliers' social and environmental practices to their own.

This micro-discursive space brought up the aspect of statutory dimension of employment relationships, both nationally and abroad, especially in so-called poor countries but also issues related to occupational safety and waste management in the supply chain. The quotation below indicates preoccupations to work with suppliers and collect more information on their sustainability regarding a number of aspects:

[...] we should now first prioritise the taking of responsibility issues - those include quite a range of things - into our supplier network, starting from... We ask quite a few things from them, they need to give all kinds of information. We have at some point collected HSE information with our own form, asking for example 'do you know the most significant risks relating to your work and how is your occupational health arranged, who is responsible for your waste or chemical issues'. So, in a very practical level. At the moment we are not collecting that information. But it is an issue having at least two levels: that we would have information on how they work when they are [at the manufacturing site], which data related to very practical work, the actual work. And secondly, about their network, how information and responsibility issues are brought up there—that it also is significant where you purchase and how those products are produced. (H2)

Training was another element of the supplier-oriented discourse, which indicates concerns to improve their responsibility performance. As the practices of local suppliers were generally perceived to be more responsible than those of foreign suppliers, the case company claimed

to rely greatly on local suppliers, with 80% of inputs being delivered in this way. This was convenient and enabled better oversight of the quality of inputs going into the final product:

Yes we have pretty good, probably one of the reasons [...] why this [company] is still here is network management, which is taken quite far. We have a pretty good understanding of what they do and how the value forms, and so forth. We know that 80% of the [product's] value is made in [the home country], and so forth. So we monitor, and surely some things could still be improved. [...] but we do have pretty good understanding and, as I said, one of the survival options in the future—or has been in the past and will be in the future—that network management is of high quality. [...] they are responsible of their own development work, but we have of course strived to drive that '[you] must improve your own activities and develop them in the future too'. (H8)

All these different components of the supplier-oriented discourse is dominated by the "patriarchal" attitude that the case company adopts in relationship with its suppliers.

5. The emergence of the sustainability discourse

Before the company decided to make public its sustainability performance, we could identify multiple excellence-related micro-discourses. Sustainability, as an umbrella term for actions aiming to reconcile negative economic externalities with social and environmental concerns in business organisations, was not actively used in the company.

"[...] this [sustainability] is a pretty new thing for us and our network, however. Meaning that some companies already know what sustainability is and some companies don't have a clue of what is this talk, what is being discussed." (H2)

Micro-discourses circulated independently of each other and were advanced by the different units of the organisations to various degrees. Importantly, they had coexisted for a long time, and the organisational members had no intention to connect them with the broad notion of sustainability. Rather, the micro-discourses emerged from a sense of pride and trust in the excellence of the company and were integrated in the organisational culture, which was hardly communicated to the outside world except for business partners. Employees perceived the company to be a frontrunner of its industry in many respects, and the organisational members' concerted efforts to strive for excellence in every possible way was a great source of motivation:

"It easily happens so that, we have in earlier projects done some things that have been talked about and that have been to [customer's] liking and nowadays these might form a part of public regulations already. [...] we will not get business out of it, we do it, like, out of our goodwill." (H10)

Recent developments inside the company, pointed towards the emergence of a megadiscourse on sustainability that aimed to assimilate existing micro-discourses and imitate business organisations from other industries. This was clearly a top-down approach to the engagement with sustainability discourse and was driven by a desire to communicate ti to business partners and other interested stakeholders. It increased case company's interest in exploring the available options to carefully craft the company's public image. The empirical analysis indicates the emergence of the macro-discourse of sustainability was driven by attempts to improve competitive advantage rather than by its desire to enhance accountability or value to society.

The sustainability-oriented development was operationalised during a sustainability project initiated in early 2016. The project received material support and was allocated its own budget, and responsibilities related to implementation of the project were delegated. The project was led by the environmental manager, who wanted the project to be implemented at multiple organisational levels. Among the aims of the project was formalisation of the sustainability discourse within the case company, with efforts made to align extant micro-discourses with the emerging mega-discourse of sustainability across all the organisational units and to selectively bring up the relevant aspects of sustainability:

"We have already done many items regarding sustainability but what we need is a systematic approach and systematic thinking about how we manage and systematic way to somehow structure [...] what are relevant items for us and which are not, either regarding our products or our production, what are the most important things there." (H1)

Discursive harmonisation was thought to render visible to all organisational members the extant affinities between actions long pursued inside the company and the newly emerging discourse of sustainability.

Furthermore, a clear need to improve communication to the outside world was recognised by interviewees:

"Surely one can improve even a good thing and one issue where it is easy is [...] to tell that we have invested in it and that we have things in pretty good order. [...] it makes sense to make an issue of it, when one is so good in what one does. So yes our [...] communication challenge is to be able to tell that this is the kind of high-technology industry that it nowadays is." (H8)

The case company attempted to recognise and label many different excellence-related actions as 'sustainable' and, in so doing, make them work for the company. The creation of a new discursive space did not necessarily imply the annihilation of the existing micro-spaces, which may continue to circulate alongside the new one. However, it does entail an explicit articulation of them in line with the sustainability space that is expected to act as an umbrella for all.

The emergence of a mega-sustainability discourse strongly activated the business case perspective as it was believed that in the past the company was strategically weak in its ability to use sustainability to its benefit:

"But where I think we are terribly bad [...] is if there are these kinds of new requirements or however they are characterised, we will never make business out of them [...] but somehow these competences should be turned into business and that's what always bugs me: that [...] we are not doing it for money, it is done for some other reason [...] We are not doing it now. [...] I think, we cannot follow around all these naïve idealists, these are for sure good

and beautiful issues, not denying that, but it is not our job. Let someone else do it and if they want our help in doing that, then we help, but it is not our core, our core is, if we now hustle in this sustainability field, so then find from there the thing that we can turn into money. This is a cold world, after all. We are not reformers or ones to act sanctimoniously." (H10)

The project intended to make the company's extant sustainability practices visible, especially to customers, and was accompanied by interest in gaining a competitive edge in product negotiation processes to sell products:

"The industry is in very few hands, there are only few [manufacturers of this kind] So few. And there are so [few] companies that can buy that kind of [product that we manufacture]. So, for example, advertising... that is not the point. [...] I would say that we should have a package, a sustainability package to offer our clients, that ok, you have here the [product] you have planned and that is what we are going to give you [...] Now, if you want to have a sustainable [product], then this is the package for that one and it costs you + X money." (H1)

As the quote indicates, the company has few interests beyond the customer and communication does not have much to do with building reputation. In addition, several customers improved the visibility of their sustainability profile and needed to evince this public image by supplementing information related to the case company's products. A 'sustainability communication' package for the product that articulated the company's desire to make a business out of the sustainability of its products was to be offered to interested customers. The communication package would essentially commoditise the communication so that customers could enhance their own reputations while the case company would obtain better prices for its products.

6. Discussion

This paper examined internal organizational dynamics associated with the decision to externally communicate sustainability. We adopted a discursive approach to our analysis and show how the intention to profile publicly as a sustainable organization has caused efforts to align extant internal discourses with the sustainability vocabulary. The prior discursive spaces that confined to the notion of excellency were not sufficient any longer to the organizational ambition to employ sustainability to its benefit. "The excellent product", "excellent occupational health systems" and other "excellent"-related discourses had to be reframed and mobilized for the competitive aims of the case company.

In the following, we reflect upon our empirical results in light of studies examining responsibility practices inside organisations. While still in its infancy, this stream of literature examined responsibility practices and the implications of their introduction to firms (Narayanan and Adams, 2017; Pérez et al., 2007). Prior literature suggested that formalising responsibility via implementation of responsibility-oriented actions is not only desirable but also may have a positive effect on progress towards organisations by lessening the negative impact on society and the natural environment (e.g. Milne, 1996; Rouse and Putterill, 2003). As we can observe in our case company, such concrete changes are planned and may also have positive effects

on practices. Most prior literature has been interested in the processes linked to responsibility implementation within organisations and its implications for actual practices and performance (e.g. Adams and Frost, 2008; Arjaliès and Mundy, 2013; Gond et al., 2012; Henri and Journeault, 2010). Less is known about the implications for discursive practices inside organisations (for an exception, see Narayanan and Adams, 2017), which we contend is essential to secure the commitment of organisational members to responsibility induced practices. While we do not contest the actual practices developed over many years in our case company, we do think it is important to examine the discursive level. As scholars show, facts and discourses are deeply connected; how we see and think about the world affects what we do and how we act (Phillips and Hardy, 2002).

Our research has two major findings. First, sustainability-related practices in our case company appear to precede the sustainability discourse, which emerged as a recent phenomenon. With the initiation of the sustainability project, what started to be labelled 'sustainable actions' had been practiced for many years, even in times of economic hardship for the company. Different discursive spaces circulated then, many of which were mobilized around the idea of 'excellency'. Indeed, measures to diminish the company's negative impact on the natural environment and its employees were developed over time, creating microdiscursive spaces where occupational health and safety, environmental efficiency and product excellence independently co-existed. The micro-discourses circulated in a scattered and fragmented manner, mostly portraying the organisation as good in the eyes of the organisational members. Micro-discourses long remained a backstage issue, and the company had no interest in communicating them to the outside world. At the time of our research, however, formalisation of these actions was underway in an attempt to make them 'official' and widely recognised inside and outside the company. At the discursive level, these developments mean that a mega-discourse of sustainability was emerging in an attempt to consistently capture and integrate the micro-discourses mentioned above. This materialised in efforts to develop a sustainability-related database correlated with exploration of the database for commercial purposes.

Hence, we are witnessing a process of transition aiming for the alignment of micro-discursive spaces with the macro-discourse of sustainability. Whether this process will result in a replacement of micro-discourses with the sustainability discourse and complete reframing of what was for long capture by the idea of "best/excellent practices" or whether only a switch in emphasis will occur remains outside the scope of this paper, as we do not examine the case from a longitudinal perspective. It may well be that the existing discursive fields are well entrenched within the cultural climate of the different units and subunits that there was a degree of fixation (Pesch, 2015), which may make it difficult for the sustainability discourse to be eagerly adopted and achieve supremacy. It may also be that the commercial appeal of the sustainability discourse (see below) will be attractive enough to displace the "excellency" related discourses or may end up under a unifying umbrella term, such as "excellent sustainability".

Second, the new mega-discourse was accompanied by a language of competitive advantage and the commercial benefits to be derived from sustainability. For many years, the organisation worked toward a range of things that were considered good or even excellent for various reasons. In particular, excellency was recognised by the employees of the case company and was highly praised by organisational members. This referred to, *inter alia*,

technological solutions, products and best practices for employment. However, recently, the excellency that had long characterised the company was perceived to resonate with the concept of responsibility, and thus the sustainability concept was openly embraced and promoted. Fit between existing practices and the mega-discourse of sustainability was recognised and an attempt was to convey this congruence to all constituencies involved in this industry. Sustainability communication was one component of the different attempts to make sustainability work for the company and was perceived as a tool to be used in commercial negotiations to enhance the commercial credibility of customers. Accountability played no role in the decision to initiate external communication of sustainability.

We believe dangers come with the emergence of the new responsibility discourse. Apparently, the organisation seized the rising responsibility discourse as an opportunity to emphasise the kind of good practices that can work for the organisation. Once this orientation becomes fully integrated into the company, it is possible to filter out some of the good practices that existed for many years simply because they no longer deliver business-related advantages. This may be the case for practices related to the manufacturing site, which had little public visibility and did not add much value in terms of business competitiveness. Of course, replacing some of the practices in the manufacturing site with more responsible ones are 'low-hanging fruits' that are also likely to result in cost savings. However, not all practices are prone to attract a company's attention in this way. Thus, the formalisation of the sustainability discourse may change the practices and processes that are given priority inside the company and had material effects on what is visible and what in relation to organisational members' actions. Of course, if that will eventually occur is impossible to assess at this point in time.

Given these results, we contribute to prior literature on responsibility implementation in organisations. While the general argument in prior research is that implementation of formal responsible practices in organisations is desirable (Arialiès and Mundy, 2013; Gond et al., 2012; Norris and O'Dwyer, 2004), based on our case analysis we suggest that there is a need to further study whether such development always serves responsibility goals. We do see the value of discursive harmonization in that it may make it easier for the employees to 'talk the same language' across the entire organization. So this is not to say that formalisation is not necessary, but that more nuances are needed to understand the circumstances in which formalisation can benefit constituencies other than the business itself. The danger is that, by reducing the range of sustainability issues to be adopted in organisations to those that fit to business rationales, some aspects may be neglected or marginalised. Furthermore, we warn on the intention to commercialize sustainability, which is a highly driven managerial approach (Brown and Fraser, 2008) that may in the end reflect how the company misinterpreted the entire idea of sustainability as being associated with financial benefits. In addition to responsibility practices, we propose that responsibility discourses and their role in business organisations should be given equal weight in future studies.

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Annex 1 Details on interviews and interviewees

| Code | Department | Date | Length of interview |
|------|--|------------|---------------------|
| H1 | Environmental manager (1 person) | 2.03.2016 | 85 min |
| H2 | Environmental manager (1 person) | 10.03.2016 | 59 min |
| H3 | Environmental manager and procurement (3 persons) | 10.03.2016 | 54 min |
| H4 | Deputy to the CEO | 26.05.2016 | 31 min |
| H5 | Sales and Design (2 persons) | 13.05.2016 | 49 min |
| H6 | Investments and Process Development | 3.06.2016 | 44 min |
| H7 | HSE & Risk Management (2 persons) | 9.06.2016 | 56 min |
| H8 | Human Resources & Administration (2 persons) | 27.05.2016 | 73 min |
| H9 | Procurement (4 persons) | 8.06.2016 | 42 min |
| H10 | Project Management, Design & Engineering (2 persons) | 9.06.2016 | 85 min |
| H11 | ICT (2 persons) | 15.06.2016 | 65 min |
| H12 | Supplier 1 (3 persons) | 1.06.2016 | 64 min |
| H13 | Supplier 2 (3 persons) | 27.04.2016 | 64 min |
| H14 | Supplier 3 | 7.06.2016 | 42 min |
| H15 | Customer 1 (3 persons) | 27.05.2016 | 70 min |
| H16 | Customer 2 | 1.09.2016 | 59 min |