Exploring Conditions for Corporate Sustainability Strategy Implementation
- A case study of Essity's Feminine Care

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Great minds think alike, though fools seldom differ!

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Emma Arvidsson & Lina Edvardsson

Abstract

According to the United Nations (UN), the world is facing a constantly growing population and the average standard of living is predicted to improve all over the world. When people experience an increased income and living standard, they prioritise hygiene and health after the need for food and housing have been satisfied. Hygiene and health products include feminine care products for menstrual hygiene, such as tampons, panty liners and pads. An increased demand of hygiene and health products puts pressure on companies within the sector to produce products that can be affordable, accessible and environmental friendly. Further, since companies are exceedingly important for both social, environmental and economic development, they bear responsibility for sustainable development. In order for companies to act in a sustainable way, they can formulate corporate sustainability strategies that are set up to achieve certain goals and objectives. However, many companies tend fail to incorporate their strategy due to lack of knowledge concerning the implementation. Without having an action plan on how the corporate sustainability strategy should be implemented, the contribution to sustainable development cannot be made. Research within the field of implementation of such strategies including their contribution to sustainable development are scarce. Thus scholars are requesting more empirical research in this field. Inspired by the work of Engert and Baumgartner (2016), the authors of this thesis aims to identify and analyse conditions that enables the implementation of a corporate sustainability strategy within the feminine care sector.

This thesis is carried out as a qualitative study with an abductive approach. The study is performed as a case study, where the authors look at one single case at one specific time in order to receive a snapshot of sustainability strategy implementation in a particular context. The case company is Essity, a global hygiene and health company. The study is performed at their feminine care category. The data collection is conducted through five semi-structured interviews. The company's webpage and their Annual and Sustainability Report are used as secondary sources for the data collection. In the analysis and discussion, the authors connect the empirical data with theories about corporate sustainability, wicked and salient problems, strategy, corporate competitive strategies, VMOSA (Vision, Mission, Objectives, Strategies, Action Plan), implementation and implementation of corporate sustainability strategies. In the same chapter, the research questions are answered. Further, the theories are used as a basis to the authors' own conceptual framework, which is used to analyse the findings.

The authors conclude that conditions that can enable the implementation of a corporate sustainability strategy within the feminine care sector are: organisational structure, leadership, management control, employee motivation and qualifications, communication and external awareness. The findings are similar to what Engert and Baumgartner (2016) found, but this thesis excludes organisational culture and adds external awareness. The authors also found attributes which are necessary to be aware of. These are simplicity, understanding and commitment. The identified conditions can be applied to both Essity and their feminine care category, since much of what was found in the empirics is strongly connected to Essity. Even though the identified conditions do not exclusively suit the feminine care category, the findings are relevant for the aim and the authors highlight that the findings in this thesis are significant for this specific context. This thesis contributes to more knowledge about the implementation of corporate sustainability strategies. Further, managers are provided with insight and understanding about conditions and attributes that can enable the implementation, which can contribute to environmental, social and economic benefits for society.

Abbreviations

CSR   Corporate Social Responsibility

FSC   Forest Stewardship Council

GRI   Global Reporting Initiative

PEFC   Endorsement of Forest Certification

RMS   Resource Management System

SAN   Sustainability Activation Network

SCA   Svenska Cellulosa Aktiebolag

SDGs   Sustainable Development Goals

SWOT   Strengths, Weaknesses, Opportunities, Threats

SLU   Swedish University of Agricultural Sciences

TBL   Triple Bottom Line

UN   United Nations

VMOSA   Vision, Mission, Objectives, Strategy, Action Plan

Table of content

List of figures

List of tables

1 Introduction

The first chapter of this thesis describes the problem background where sustainability, the feminine care sector and implementation of corporate sustainability strategies are briefly explained. Further, the empirical and theoretical problems are stated. Thereafter, the aim and research questions are presented followed by the unit of analysis and delimitations. Last, an outline of the thesis is illustrated.

1.1 Problem background

In order to combat threats to the planet and its people, the world's governments agreed on the commitments of the Agenda 2030 for sustainable development in September 2015 (UNRISD, 2017). According to Elkington (1998), sustainable development needs to include the three dimensions; social, environmental and economic. The Agenda 2030 consists of 17 Sustainable Development Goals (SDGs) which all can be connected to the dimensions (UNRISD, 2017). The SDGs are not legally binding but nations are expected to form frameworks in order to strive towards the goals (UN, 2018). The SDGs can create business opportunities (UNglobalcompact, 2017). One key role for governments is to encourage companies to embed the SDGs into their businesses. However, unforeseen crises and disasters can jeopardise the prospects of achieving the goals (UNRISD, 2017). The United Nations (UN) also points out megatrends that needs to be taken into consideration when the frameworks are developed. According to the UN, the world is facing six megatrends. These megatrends relate to poverty and inequalities, demography, environmental degradation and climate change, shocks and crises, technological innovation, development cooperation and financing for development. By paying attention to the megatrends, potential threats to the SDGs can be avoided (*ibid.*).

According to the megatrends, the world is facing a constantly growing population (UNDESA, 2017). Today, the global population is increasing by 1.10 per cent per year, yielding an additional 83 million people annually. This means that the world's population is expected to reach to 8.6 billion in 2030, and to increase further to 9.8 billion in 2050. In addition to the constantly growing population, the average standard of living has improved all over the world (UNRISD, 2016). For example, access to basic social services has been greatly expanded worldwide, poverty and hunger has been reduced and health and education has increased while mortality has decreased.

The access to basic social services has expanded, which means that primary health care, basic education, clean water and proper sanitation has increased (UNICEF, 2018). Proper sanitation includes absorbent hygiene products such as baby diapers, incontinence and feminine care products (EDANA, 2008). Feminine care means products for menstrual hygiene such as tampons, panty liners and pads. Feminine care products can create social value for women as the products contributes to greater confidence during the menstruation period and allows women to continue with daily life activities such as work, school and sports. The growing population creates a need for companies to produce more menstrual materials that at the same time can be affordable, accessible and environmental friendly (SIDA, 2016).

The feminine care sector is predicted to increase due to population growth and higher disposable incomes, which leads to an increased demand of these products (IMARC Group, 2017). The feminine care sector deals with social sustainability since its products can enable more women worldwide to live a fuller life. However, the feminine care sector offers fast-

moving consumer goods, which can have negative environmental effects as the products are one-time-disposals, where waste is a challenge (EDANA, 2008). Since the sector deals with sustainability in all three dimensions; social, environmental and economic, companies within the field have the possibility to contribute to the society. In order to do this, more companies have embraced corporate sustainability strategies (Engert & Baumgartner, 2016).

Corporate sustainability strategies are set up in order to act in a sustainable way and to achieve certain goals and objectives (Engert & Baumgartner, 2016). In addition, such strategies can show stakeholders that the company takes responsibility. However, many strategies can fail due to lack of knowledge about the implementation phase. Implementation is a process where ideas are moved from concept to reality (OnStrategy, 2018). Further, implementation can be seen as the movement where the strategy is transformed into actions. This can also be referred to as an action plan. An action plan describes how a strategy will be implemented, meaning how a strategy will be put into use (Nagy & Fawcett, 2017). Without an action plan of how to implement and execute the strategy, even the best formulated strategies might fail (Noble, 1999). This results in that goals and objectives are not achieved and the contribution to sustainable development is absent.

Little attention has been given to implementation of corporate sustainability strategies (Engert & Baumgartner, 2016; Radomska, 2015). Previous studies has investigated what factors that can enable the implementation of a corporate sustainability strategy. However, the authors of this thesis choose to perform research on conditions, instead of factors, that can enable the implementation of a corporate sustainability strategy. This, due to that the authors consider that there are conditions that underpins the factors. By exploring conditions, more knowledge and insight can facilitate for managers to better understand how to implement a corporate sustainability strategy, which can lead to more strategies being executed. By executing more strategies, the contributions to sustainable development can increase.

1.2 Problem statement

As companies are exceedingly important for both social, environmental and economic development, they bear responsibility for sustainable development (UNglobalcompact, 2017). Further, working with sustainability can allow companies to gain competitive advantages (Mišankováa & Kočišováa, 2014). Therefore, corporate sustainability strategies are gaining more attention (Bumgartner & Ebner, 2010; Engert & Baumgartner, 2016). Many companies identify and formulate strategies on how to engage in corporate sustainability (Epstein & Roy, 2001). However, these strategies can fail due to lack of proper implementation (Hitt, Jackson, Carmona, Bierman, Shalley & Wright 2017; Noble, 1999). Reasons to why the implementation might fail are for example resistance from employees and other stakeholders to cooperate, weak performances and people striving towards different directions. Failure of the implementation can lead to that the objectives are not achieved. Companies formulate sustainability strategies with goals and objectives that are set up and described without having an action plan on how they should be achieved (Hitt *et al.*, 2017). Without an action plan, even the best-formulated corporate sustainability strategies might fail and the goals and objectives might end up not being achieved (Noble, 1999). Therefore, it is of great importance that companies are aware of conditions that can enable the implementation, which allows corporate sustainability strategies to be executed.

Considerable research has been done on the success and failure of strategies (Hussey, 1998; Aaltonen & Ikävalko, 2002). However, less attention has been given to the implementation of strategies. Since the 1980's, only 20% of the textbooks about strategies has covered the

implementation (Hitt *et al.,* 2017). As little attention has been given to translate strategies into action, conceptual models concerning strategy implementation are underdeveloped, according to Hitt et al. (2017). The research area of implementation concerning corporate sustainability strategies is relatively unexplored and little literature is found within the field (Engert & Baumgartner, 2016). Since companies become more aware of corporate sustainability strategies, there is a growing demand for knowledge about how such a strategy should be executed. In addition, scholars are requesting more empirical research regarding the implementation of corporate sustainability strategies. Boersma, Clarke and Klettner (2013) and Engert and Baumgartner (2016) proposes more case studies in the field, which can contribute with extended theoretical knowledge. New knowledge and insight can assist researchers to develop conceptual models concerning the implementation of corporate sustainability strategies.

Having identified the scarce of research within the field concerning implementation of corporate sustainability strategies, this thesis wish to provide knowledge and insight, which can contribute to development in this field of research. By identifying and analysing conditions that enables the implementation of a corporate sustainability strategy, the authors of this study want to facilitate for managers that execute corporate sustainability strategies. Since companies bear great responsibility for sustainable development, a well-executed implementation can contribute to enhanced sustainability performance for the society.

1.3 Aim and research questions

The aim of this thesis is to identify and analyse conditions that enables the implementation of a corporate sustainability strategy within the feminine care sector.

- What characterises corporate sustainability work for a company within the feminine care sector?
- What can hamper the implementation of a corporate sustainability strategy within the feminine care sector?
- What conditions can enable the implementation of a corporate sustainability strategy within the feminine care sector?

1.4 Unit of analysis and delimitations

The phenomenon of interest in this study are conditions that enables the implementation of a corporate sustainability strategy. Since this study is carried out as a case study, it is delimited to a single case company. The case company for this thesis is Essity, a global hygiene and health company. This study is further delimited to investigate one product category within Essity, their feminine care category.

Essity has a heritage of sustainability since it used to be part of SCA (Svenska Cellulosa Aktiebolaget), a corporation within the forestry industry (Essity, 2018, 1). The companies split into two independently listed companies in June 2017. Due to the heritage of sustainability from SCA, the company, Essity, has a strong connection to sustainability. The feminine care category is currently strengthening their corporate sustainability strategy. The strategic targets, for the feminine care category, are almost in place. The feminine care category within Essity makes an interesting case to study since they are in a process of further evolvement. The empirical data collection is delimited to five interviews with employees, the company's webpage and its latest Annual and Sustainability Report.

1.5 Outline

Figure 1 below illustrates the outline of this thesis.

| Introduction | Theoretical framework | Method | Empirical data | Analysis and Discussion | Conclusions |

Figure 1 Illustration of the outline

The structure of this study starts with an introduction that announce the problem background and the empirical and theoretical problems followed by the aim and research questions. Further, the unit of analysis as well as delimitations are presented. Chapter two, the theoretical framework, starts with a literature review followed by selected theories suitable for this study and the authors own conceptual framework. In chapter three, the methods used when executing the study are presented. Chapter three also includes ethical considerations and a critical reflection of the chosen method. The empirical data is presented in chapter four. The chapter is divided into background empirics and the empirical data that was collected from the interviews. Chapter five consists of the authors' analysis and discussion. Moreover, this chapter explores connections between the theory and the empirics. This chapter also respond to the research questions. The last and final chapter, chapter six, presents the conclusions and describes how the aim has been achieved. Further, chapter six explains the thesis's contributions and suggestions for future research.

2 Literature review and theoretical framework

This chapter contains a literature review followed by selected theories suitable for this study and the conceptual framework. Since this study aims to identify and analyse conditions that enables the implementation of a corporate sustainability strategy within the feminine care sector, a review of literature concerning the subject area has been executed. This literature review will describe sustainable development and corporate sustainability followed by corporate sustainability strategy and the implementation of it. Thereafter, the chosen theories are presented. Last, the conceptual framework is presented.

2.1 Literature review

Companies have over a long time been defined as entities with the main focus on making a monetary profit (Ammenberg, 2012). The traditional viewpoint for many companies has been that sustainability issues are too expensive to deal with and that the payoff does not contribute to increased monetary value. Due to this viewpoint, sustainability issues have not been profitable enough for companies to work with. This mind-set is related to a short-term thinking where companies focus on one year, one quarter or one month at time.

Since the Brundtland report defined sustainable development, the concept increased in popularity for policy makers (Baumgartner & Ebner, 2010). The definition is *"development that meets the needs of the present without compromising the ability of future generations to meet their own needs"*(WCED, 1987). The concept of sustainable development and its goals are set on a macro-level (Baumgartner & Ebner, 2010). The necessary actions for working with sustainable development are on the other hand set on a micro-level. The actions need to include the three dimensions; economic, social and environmental in order for companies to achieve sustainability. Since 2015, when the Agenda 2030 was released, even more companies have enhanced their contributions to sustainable development (UNglobalcompact, 2017). Many companies find incentives to connect their business to Agenda 2030 and its SDGs. Through the SDGs, companies are encouraged to improve their sustainability work, which also can lead to business opportunities.

As the concept sustainable development increased in popularity, concerns about social and environmental issues spread from the policy makers to societies and companies (Engert & Baumgartner, 2016). External demands have led to that companies today consider corporate sustainability as part of their businesses (Ammenberg, 2012). While profitability is still an important part for many companies' goals, many see opportunities in combining sustainability work with cost savings. For example, energy and natural resources can be consumed in a more sparingly way and by doing so, the companies can contribute positively to both sustainability and to its internal economies. Further, the sustainability work can contribute to achievement of competitive advantages if customers are attracted to those companies with a strong sustainability profile, or if the sustainability work allows companies to charge higher prices. The trend is showing that more and more customers and investors consider sustainability performance when choosing products or collaboration partners (*ibid.*). Therefore, more companies engage themselves in corporate sustainability as it, in many occasions, is a necessity to survive on the market.

The Brundtland definition is known for uniting countries in sustainability and development (Baumgartner & Ebner, 2010). As the Brundtland definition is set on a global level, it has a large scale of receivers. Dyllick and Hockerts (2002) developed a definition more suitable for

companies to strive towards. The authors define corporate sustainability as *"meeting the needs of a firm's direct and indirect stakeholders (such as shareholders, employees, clients, pressure groups, communities etc.), without compromising its ability to meet the needs of future stakeholders as well"*. In order for companies to embrace corporate sustainability, it is vital to incorporate sustainable development into the core business and consider all three dimensions; economic, social and environmental (Baumgartner & Ebner, 2010). According to Engert and Baumgartner (2016), many companies today do consider corporate sustainability as part of their business. It is necessary to consider corporate sustainability in a long term perspective, wherefore companies build strategies that aims to create positive outcomes, for both the society, the environment and the economy.

When adapting to a corporate sustainability strategy, one of many challenges is to identify external issues on both a global and local level (Epstein & Roy, 2007). Moreover, when a company has decided on how to approach the external issues on an internal level, the strategy must be implemented properly. The implementation process is therefore a critical phase. If the implementation fails, the strategy will lack in quality and the sustainability issues might not improve. Although the implementation phase is a critical element in order to succeed with a strategy, little attention has been given to it (Wooldridge & Floyd, 1989; Guth & MacMillan, 1985; Noble, 1999; Hitt *et al.*, 2017). Instead, much focus has been given to the formulation of strategies, meaning that goals and objectives are set up and described without having an action plan on how to achieve these. According to Hitt et al. (2017), the lack of focus on effective implementation is often the reason to why strategies fail and companies do not perform better than their competitors. Implementation of strategies has been a field of research since the 1980's (Okumus, 2003) but only 20% of the textbooks about strategies cover the implementation (Hitt *et al.,* 2017).

Waterman, Peters and Phillips (1980) argue that essential factors for a successful implementation of a strategy is the relationship between the strategy, structure, system, style, staff, skills and subordinate goals. Even though their study from 1980 is one of the most cited, it has been criticised by researchers due to the lack of explanation of the relationships (Okumus, 2003). Their study neither say anything about implementation of a corporate sustainability strategy (Mišanková & Kočišová, 2014). Researchers has attempted to define what factors that are critical for successful implementation, yet there is a great variety between different authors. The most mentioned factors are; acceptance among employees of the different activities, effective coordination and communication.

Since sustainability is a rather new phenomenon within business research, very little attention has been given to the implementation of a corporate sustainability strategy (Engert & Baumgartner, 2016; Radomska, 2015). According to Radomska (2015) sustainability is still separated from strategic management. Strategic management is about how a company manages its resources in order to achieve its goals and objectives (Investopedia, 2018). Radomska (2015) means that little research has been performed on the implementation due to the gap between sustainability and strategic management. Epstein and Roy (2007) performed a quantitative study on implementation of environmental strategies on multinational companies. The authors' findings declare that standards, programs and evaluation systems are critical factors for a successful implementation. The authors highlight that environmental strategies tend to be guarded by the top management in order to enable consistency throughout the company and to keep minimum performance. By doing this, multinational companies can maintain their autonomy. However, Epstein and Roy (2007) also points out

that clear communication about the meaning of sustainability, is necessary if the company aims to achieve maximum performance.

Due to the scarcity of qualitative studies on the implementation of a corporate sustainability strategy, Engert and Baumgartner (2016) performed a qualitative study in the automobile industry. The authors identified six factors which were crucial for the case company for a successful implementation; organisational structure, organisational culture, leadership, management control, employee motivation and qualification, communication. This thesis will depart from the framework developed by Engert and Baumgartner (2016). The framework will be adopted in order to identify and analyse the conditions that enables the implementation in the case company of this study. The choice of framework is due to that Engert and Baumgartner's (2016) study is the most recent that could be found in the field of implementation of a corporate sustainability strategy. A recent study is preferable since the topic of sustainability is constantly evolving.

It can be assumed that the automobile business and the feminine care sector are struggling with different sustainability issues. For example, the automobile business is closely connected with environmental problems, while the feminine care sector deals with social issues. Further, the feminine care sector deals with fast moving consumer goods, while the automobile business deal with durable goods. Despite the differences between the industries, Engert and Baumgartner's (2016) framework is relevant for exploring the implementation since their findings are not exclusively adaptable to the automobile industry. The findings are rather generally organisational. Further, both the case company in Engert and Baumgartner's (2016) study, and the case company in this thesis are dedicated to sustainability. Therefore, the framework is appropriate in order to find whether or not there are deviants in the findings due to the differences between the industries.

Summing up the literature review and moving further
The literature review reveals that little attention has been given to the implementation of corporate sustainability strategies. Researchers within the field are disagreeable about what factors that are most significant for the implementation. On the other hand, researchers agree that even a strong formulated strategy might fail due to lack of proper implementation. Due to the considerable gap in research on the implementation of a corporate sustainability strategy, the field is in need of more research.

Having described the literature studied and characteristics found within the studied field of sustainability, strategy and implementation, theories concerning corporate sustainability, wicked and salient problems, strategy, corporate competitive strategies, VMOSA, implementation and corporate sustainability strategy are described below. The theories will help the authors to create a conceptual framework to better understand what conditions that enables the implementation of a corporate sustainability strategy. The framework will be used in the environment of the feminine care sector. The framework is not bound to the feminine care sector and can therefore be used in any industry. In order to understand the conceptual framework, the theories are describes more profound, starting with corporate sustainability.

2.2 Corporate sustainability

Corporate sustainability regards the responsibilities companies take for improving economic, environmental and social dimensions (Baumgartner & Ebner, 2010). Baumgartner and Ebner (2010) states that companies must incorporate economic, social and environmental

dimensions into the core business to embrace corporate sustainability. Further, corporate sustainability must be considered from a long-term perspective.

According to Van de Ven and Graafland (2006), there are two different motives for companies to work with corporate sustainability, which are the strategic and the moral motives. Both motives can lead to win-win-situations for companies. The strategic motive is based on the belief that corporate sustainability can contribute to financial success by decreasing the use of resources or by increasing the sales. Second, the moral motive refers to the belief that corporate sustainability is a moral obligation for contributing to the society. Another key role for companies to work with corporate sustainability can be the culture in which the corporation is active.

Graafland and Van der Dujin Schouten (2012) identifies external and internal motives for a company to work with corporate sustainability. The internal motives are based on personal commitments and beliefs that the company can contribute to the common good. There are no financial reasons connected to the internal motives. The external motives, on the other hand, are based on which benefits the company can achieve financially. The actions connected to the external drivers are most often set up in a long-term perspective and are believed to result in increased trust among stakeholders and enhanced reputation. Further, an external driver is that sustainability performances can allow companies to enter new markets, due to that a company with a reputation of performing great sustainability work seldom encounter resistance when entering new markets. To conclude, internal motives do not have any financial aims, while the external motives have a hidden agenda about sustainability performance leading to improved competitiveness and financial gains.

To incorporate corporate sustainability into one's business, companies can embrace corporate social responsibility (CSR). CSR includes three spheres which are social, environmental and economic, also referred to as the triple bottom line (TBL) (Elkington, 1998). People refer to the impact that the companies have on social value, for people both within and outside of the company, e.g. on health, safety and labour relations. Further, profit is connected to how the companies create economic value. Last, planet consider the companies' impact on the environment. Yet, the concept of sustainability has been considered as obscure by many wherefore companies and actors can have different views of its meaning (Batie, 2008; Lazarus, 2009; Neugebauer, Figge & Hahn, 2016; Engert & Baumgartner, 2016).

2.2.1 Wicked and salient problems
Sustainability has due to its complexity been described as a "wicked problem", which complicates the sustainability work for companies (Neugebauer *et al.*, 2016). As sustainability deals with economic, social and environmental matters on both global and local scales, the wickedness of the issues enhances for global companies. According to Pryshlakivsky and Searcy (2012) sustainability problems are wicked as they can be described as obscure, uncertain, ambiguous and hard to comprehend. Due to the characteristics of sustainability, it is hard to perform proper analysis of current situations and forecasts. Moreover, sustainability problems are subjective, dynamic and kinetic, which leads to that individuals perceive them differently.

Rittel and Webber (1973) explains that wicked problems are complex and hard to define. A wicked problem cannot be entirely understood and its solutions are unknown. As it is impossible to know in advance whether a solution will work or not, they cause unforeseen consequences when trying to solve the problem. Additionally, wicked problems are

influenced by dynamic social, political and biophysical factors, which makes the causes and effects extremely difficult to identify (Batie, 2008). Further, experiences from other problems will not be of any help in the case of wicked problems as every wicked problem is essentially unique (Burge & McCall, 2015). Every solution to a wicked problem is a "one-shot operation". According to Rittel and Webber (1973), there are no right or wrong answers to a wicked problem, due to different views and understandings of the problem by different stakeholders. The answers can rather be considered as good or bad. The opposite of a wicked problem is a tamed problem. These are neither diverse nor complex, instead they are distinct with an explicit mission.

Neugebauer et al. (2016) argues that sustainability issues also can be salient, depending on its power, legitimacy and urgency. Mitchell, Agle and Wood (1997) points out three criteria for a problem to be salient. First, the stakeholders must be powerful in influencing a situation. Second, the stakeholders' legitimacy to the problem need to be high and the societal values and norms must correspond with the aim of finding a solution to the problem. Third, the problem must be important for the stakeholders and in need of immediate attention. As an example of sustainability, climate change is considered as a salient problem (Neugebauer *et al.*, 2016). There are powerful stakeholders calling for solutions, the issue cannot be denied in society and it needs to be solved immediately as the problem accelerates and becomes both difficult and more expensive to solve.

Depending on the nature of the problem, Neugebauer et al. (2016) proposes that sustainability issues can be addressed either by planned or emergent strategies. Figure 2 shows the four possible choices of strategy due to the wickedness and grade of salience of the problem. If the problem is wicked, it tends to be solved through an emergent strategy. As wicked problems often rise with complexity in uncontrollable contexts, these problems are nearly impossible to approach with a planned strategy. Planned strategies, on the other hand, occurs in controlled and stable environments (*ibid.*). As these strategies are based on assumptions of developments which lies in the future, they fit a salient problem due to the high awareness of the problem.
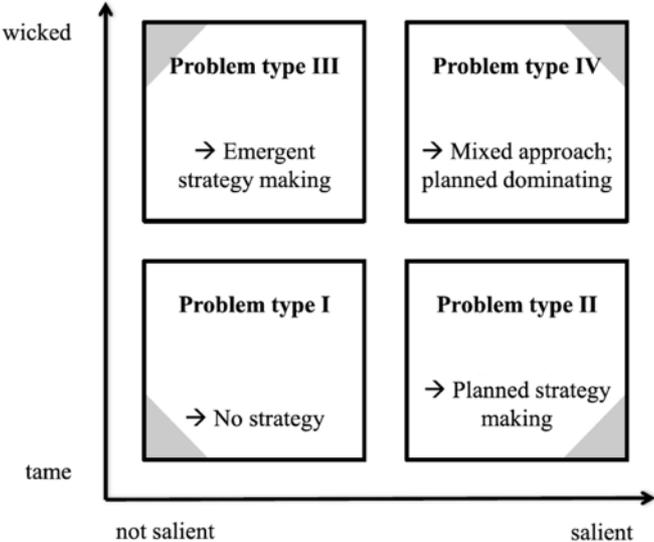
Figure 2 Wicked and Salient problems (Neugebauer et al., 2016)

The sustainability issues that companies face are rarely solely wicked or salient (Neugebauer *et al.,* 2016). In many cases, the problems are hybrids of wicked and salient. For these issues, researchers suggest a mixed corporate sustainability strategy approach where the planned strategy is the more dominant. However, the planned strategy is more likely to override the

emergent since it is the fastest strategy to extinguish an urgent problem and due to that external powerful stakeholders puts pressure on the company. Problems that are considered as neither wicked nor salient will be perceived as a non-problem and is therefore not in need of any strategy (*ibid.*).

2.3 Strategy

Whether a strategy is planned or emergent is only one of many considerations when working with strategies. If effective performance is going to be achieved, many aspects needs to be contemplated when building a strategy.

As many other organisational concepts, strategy has its origins in the military world (Bakka, Fivelsdal & Lindkvist, 2006). The use has afterwards been spread to several areas where the meaning of the concept has been developed (Ammenberg, 2012). In business economics, the concept is about visions and long-term goals within a company. Further, a strategy also intends to achieve what is desirable through management, governance and planning. By formulating a strategy, effective performance can more easily be secured (Bakka *et al.*, 2006).

External factors are of great importance for a strategy (Ammenberg, 2012). Organisations must be able to survive under changing conditions and manage uncertainty (Bakka *et al.,* 2006). The purpose of formulating a strategy is thus to secure effective performance for a given organisation in relation to the requirements of social development, the market and the leading stakeholders.

The surrounding environment affects an organisation, and in turn the surrounding environment is affected by an organisation's actions and interactions (Hatch, 2001). Since the time perspective for a strategy is long-term, and since a lot in the surrounding environment is constantly changing for an organisation, the strategy work must be flexible to function well (Ammenberg, 2012). As reality changes, visions, goals and plans need to be able to adapt and develop, wherefore a strategy often becomes an intention rather than a defined plan.

The strategy that the organisation eventually realises is thus growing through impacts from different directions (Bakka *et al.,* 2006). A strategy can consist of consciously formulated plans and implementations of these, but a strategy can also emerge as a result of a long series of ongoing decisions that together form a pattern that contributes to characterise the realised strategy. Further, the strategical work can be organised in different ways; from a highly systematic and logical process to a more temporary, uncoordinated and unpredictable process. This can be referred to what Neugebauer et al. (2016) describes as planned strategy making and emergent strategy making. Most common, emergent and planned strategy making complement each other and "real-world" strategies usually contain elements of both. Further, the strategy work can involve many or few people and either take place at the top of the hierarchy or cover the whole organisation (Bakka *et al.,* 2006). Usually, the board members are the ones who are most engaged in the strategical work while the employees are insecure about what goals and comprehensive plans that are important (Ammenberg, 2012). However, it is essential to engage the employees in the strategic work and communicate the strategy in a clear way.

A well-functioning strategy can be difficult to establish, wherefore strategic planning is of great importance (Ammenberg, 2012). In the strategic planning phase, analyses of the organisation's surrounding environment are helpful (Bakka *et al.,* 2006). A practical tool that can be used is the SWOT-matrix where the organisation can identify its strengths,

weaknesses, opportunities and threats. The main purpose of the analysis is to evaluate the strengths and weaknesses of the existing strategy, taking into account the changes that occur in the organisation's external environment and evaluate the relevance of the strategy and its ability to handle such challenges. The method is also about isolating the most significant opportunities and threats while trying to identify the particular aspects of the organisation's possibilities and capabilities, which expresses strength or weakness in relation to the outside world's requirements to change. A well-functioning strategy can create competitive advantages on the market (Landström & Löwegren, 2009).

2.3.1 Corporate Competitive Strategies

According to Porter (1980), there are three potential successful generic strategies that can create competitive advantages on the market; overall cost leadership, differentiation and focus. Overall cost leadership means that the organisation has a low-cost position through the entire strategy, through quality, service and other areas. The differentiation strategy means that the organisation can win market shares through differentiated products or services. In the final generic strategy, focus, the organisation focuses on a particular buyer group, segment of the product line or geographic market. The focus strategy has two variants, either the organisation chooses to apply a cost focus or a differentiation focus. Porter (1980) argues that sustained commitment to one of the generic strategies is necessary if a company wants to achieve strategic success on the market. A company that is "stuck in the middle" will not generate any competitive advantage. Thornhill and White (2007) implies that the conceptual framing of a strategy can have multiple dimensions. However, it is important to understand the trade-offs in the strategic positioning. In contrast to Porter's generic strategies, hybrid strategies (using both cost leadership and differentiation strategy) are becoming more common, especially in large companies involved in domestic, regional, international and global businesses (Abdullah, Baroto & Wan, 2012).

When a company is to formulate a competitive strategy, it needs to deal with outside forces (Porter, 1985). A company's environment will have a strong influence in determining the competitive rules and potential strategies on the market. Crucial factors will be social and economic forces, but most important the industry in which the company competes. A company needs to have an "outside in" perspective, meaning that the strategy will be formulated based on market opportunities. This way of investigating market opportunities for a company's performance is also known as the market based view.

2.4 VMOSA

A practical tool that can be used in the strategic planning phase is the VMOSA tool (Nagy & Fawcett, 2017). VMOSA is an abbreviation for Vision, Mission, Objectives, Strategy and Action Plan (see figure 3). The tool supports the company to develop a clear plan, to build consensus and to ground the company's dreams. VMOSA is part of the strategic planning process and can help an organisation to define a vision and to develop practical ways to enact change when moving from dreams to actions.
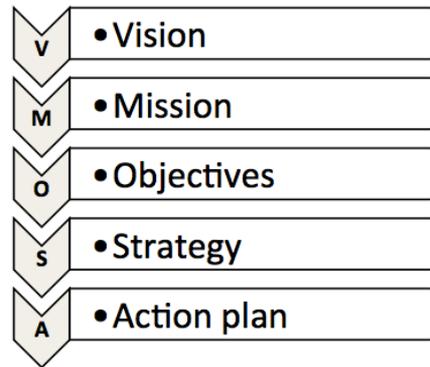
Figure 3 The VMOSA tool (Nagy & Fawcett, 2017, own processing)

Before formulating a strategy, a vision that describes the company's core business and the description of the company as it hopes to exist in a future time period, needs to be formulated (Duane Ireland, Hitt & Hoskisson, 2009). By formulating a vision statement, the organisation's dreams and beliefs for the future becomes clearer for the greater community, the employees and the stakeholders (Nagy & Fawcett, 2017). The next step in the VMOSA tool is to formulate a mission statement that describes *what* the organisation is going to do and *why* the organisation is going to do it. The mission is more concrete and action oriented than the vision statement. Having decided the mission statement, objectives that are focused on achieving the mission can be formulated. The objectives should describe how much of what will be accomplished and by when. After the company has formulated their vision, mission and objectives, the strategy is the next step in the strategic planning process (*ibid.*).

The strategy, in the VMOSA tool, explain how the company will achieve its objectives (Nagy & Fawcett, 2017). Organisations can have a wide variety of strategies that either can be very broad or very specific, aiming at carefully defined areas. Further, a strategy can be seen as an action plan designed to move the company towards achievement of its vision (Landström & Löwegren, 2009). For example, if an oil company believes that their business and product portfolio can be problematic in the future, they can set up a strategy in order to gradually switch to renewable energy sources for a period of, for instance, five to ten years.

The last and final step in the VMOSA tool and strategic planning process is the action plan, which describes how the strategy will be implemented (Nagy & Fawcett, 2017). Once the company has chosen strategy for achievement of the vision, the strategy must be put into use (Duane Ireland *et al.,* 2009). The strategy must be implemented, which includes managing the changes that occur in the company as a result of the chosen strategy (Landström & Löwegren, 2009). Strategy implementation is also the set of actions that an organisation takes when creating new culture in the company that stimulates and supports the new strategy, but also plans and allocates the resources needed for the implementation.

2.5 Implementation

To accomplish strategic objectives and goals, the strategies must be transformed into actions (OnStrategy, 2018). This step is called implementation, a process where ideas are moved from concept to reality. Researchers argue that too much emphasis in the strategy domain has been placed on the formulation of strategy, instead of the implementation which is the real challenge (Wooldridge & Floyd, 1989; Guth & MacMillan, 1985; Noble, 1999; Mišankováa & Kočišováa, 2014). However, the line between strategy formulation and strategy implementation is not very clear (Leonardi, 2015). Some researchers even claim that strategy

formulation and strategy implementation can be seen as one activity as the line between what counts as one activity versus the other can be blurry (Mintzberg & Waters, 1985; Leonardi, 2015). Yet, according to Yang, Guo-hui and Eppler (2008) strategy implementation is one of the most significant management challenges. Moving from plans to actions may become extremely complex, particularly in large or diverse organisations (Hussey, 1998). If a strategy is not successfully implemented, even the best-formulated strategies can fail to produce superior performance for the organisation (Noble, 1999). In addition, the implementation affects the company's future development and its capacity to maintain competitiveness (Mišankováa & Kočišováa, 2014).

Researchers points out a number of problems that can occur during the strategy implementation (Aaltonen & Ikävalko, 2002; Alexander, 1991; Giles, 1991; Galpin, 1998; Beer & Eisenstat, 2000). For example, unawareness or misunderstandings of the strategy, lack of communication and commitment to the strategy, weak management roles in the implementation, organisational systems and resources that are not aligned, competing activities, poor coordination and shared responsibilities, inadequate capabilities and uncontrolled environmental aspects. Further, aspects such as religion, culture, country and industry will influence almost every part of the implementation (Alharthy, Rashid, Pagliari & Khan, 2017).

Rapert, Velliquette and Garretson (2002) implies that an organisation needs to have a basic understanding of their strategy in order for an effective strategy implementation to occur. Strategic issues that are not clear for the organisational members, can create barriers for the strategic implementation (Noble, 1999). The top management must therefore consistently and accurately communicate the strategic priority of the organisation. Frequent communication and shared understandings are crucial. Aaltonen and Ikävalko (2002) concludes that a two-way communication with all employees is important. Each individual member of the organisation should understand why to act in a specific way in order for the every-day work to go in line with the strategy. To involve the staff in every corporate activity is therefore of crucial importance for a successful implementation (Alharthy *et al.,* 2017). Studies have shown that organisations with quality human capital has been able to better implement a strategy and achieve higher performance (Hitt *et al.,* 2017).

To implement a strategy, organisations must also have the necessary resources (Hitt *et al.,* 2017). For example, a structure that facilitates the implementation must be established. Okumus (2003) has identified eleven suggestions of key implementation factors: *strategy development, environmental uncertainty, organisational structure, organisational culture, leadership, operational planning, resource allocation, communication, people, control* and *outcome*. The author highlights that these factors only are suggested considerations and that depending on school of thought in the strategic management field, different assumptions and suggestions are used. For example, the "planning school" asks for a centralised organisational structure with a stable environment where the communication is formal with a top-down approach. On the contrary, the "learning school" requires a decentralised organisational structure where the communication is informal with a bottom-up and flexible planning (*ibid.*). In addition, the "configurational school" suggests the environment to be both stable and dynamic with communication that can be top-down as well as bottom-up where communication occurs as both formal and informal. Further, depending on how one chooses to understand strategies, e.g. explicit or emergent, the implementation will be carried out either as a strategic plan or as an evolving process without interventions (Aaltonen & Ikävalko, 2002).

Due to the complexity of views, Okumus (2003) states that it may be misleading to require standard factors for each situation of implementation. However, some of the main critical factors for implementation that researchers within the field point out are; communication, organisational structure and culture, administrative support and reward systems, strategic leadership, employee motivation and their resistance to change, resource allocation, coordination of organisational activities, business ethics, strategic management etc. (Mišankováa & Kočišováa, 2014; Okumus, 2003; Hitt *et al.,* 2017).

2.5.1 Implementation of a Corporate Sustainability Strategy

Many companies consider engagement of corporate sustainability as part of their business (Baumgartner & Ebner, 2010). However, it is common that companies struggle to incorporate sustainability into their businesses. One reason to why they fail to integrate sustainability can be due to the lack of knowledge about how to do it. Instead of having a distinct corporate sustainability strategy, actions are pursued coincidentally. When sustainability actions are pursued coincidentally, companies risk to be accused of greenwashing as they do not possess a distinct action plan on how sustainability will be implemented (*ibid.*). Instead they establish promises concerning sustainability that they do not know how to achieve.

According to Hatch (2001), external factors affect an organisation and the organisation's performances affects its environment. Baumgartner and Ebner (2010) points out that when a company choses a corporate sustainability strategy it is necessary to identify external issues and make them internal tasks suitable for the company. By doing that, companies identify external issues on a macro level and handle them on a micro level within the company. According to Epstein and Roy (2001), corporate sustainability strategies should aim towards finding balance between social, environmental and economic needs for both society and the company. Further, corporate sustainability strategies are becoming increasingly more important for companies (Engert & Baumgartner, 2016). How to translate a corporate sustainability strategy into practice is however still a challenge and companies struggle in the implementation phase.

The framework developed by Engert and Baumgartner
According to Engert and Baumgartner (2016), there are several success factors that are desirable to possess, which can enable the implementation of a formulated corporate sustainability strategy. The authors has identified six success factors that enables a company to implement a corporate sustainability strategy. The six factors are presented in figure 4 below.

Figure 4 Six success factor for corporate sustainability strategy implementation (Engert & Baumgartner, 2016)

The first success factor that is desirable for the implementation of a corporate sustainability strategy is the organisational structure. A company has to structure its sustainability issues in an accurate way. For example, specific departments, sustainability boards and persons responsible for sustainability issues can be useful.

The second factor is the organisational culture, which is an important factor to embed in the corporate sustainability activities and strategies. Sustainability should be in the interest of every executive and employee, wherefore the company should establish awareness, commitment and a requisite knowledge base.

Third, leadership is fundamental for successful implementation. Managers' personal attitudes and values regarding sustainability are of central importance as their involvement influence various forms of sustainability activities in the company. Further, managers serve as role models for employees, wherefore they become meaningful players regarding the motivation in the company.

The fourth success factor is management control. When dealing with sustainability issues, it is important to establish indicators which can be measured in order to evaluate the progression of the performance. In many companies, it is a difficult task to establish the right indicators and assessment procedures. It is necessary to define indicators for both external and internal performances and to let those who possess comprehensive knowledge about the company and the industry, to establish the indicators. Management control includes the use of different management systems and guidelines such as ISO14001, OHSAS and Global Reporting Initiative (GRI).

Employee motivation and qualifications is the fifth factor, which is desirable for the implementation of the strategy to become successful. As the employees must cooperate with managers, it is crucial that they understand and are motivated to strive towards the same goals and objectives. In many cases, the employees' performance is based on attitude and personality. The qualification can be increased through internal sustainability courses, which helps the employees to understand their contribution in daily activities. Further, reward systems can enhance the motivation.

The sixth and last success factor is the communication process. The attempt to support social and environmental challenges must be communicated both internal and external. Internal communication means communication between managers, employees and different departments, which for example can occur through meetings, workshops or an intranet. External communication can occur through e.g. sustainability reports and covers items such as corporate sustainability vision, mission, strategies, objectives and initiatives.

2.6 Conceptual framework

The authors of this study have created a conceptual framework in order to analyse what conditions that enables the implementation of a corporate sustainability strategy (see figure 5). The conceptual framework departs from sustainable development, which is very complex and therefore considered to be a wicked problem (Neugebauer *et al.,* 2016). When companies incorporate sustainability into their businesses, they must understand the wickedness. For instance, sustainability is usually perceived differently by different persons and therefore there are no right or wrong answers about how to handle its issues. Further, sustainability can also be salient problem. Since sustainability issues can be hybrids of wicked and salient

problems, the issues can require different kinds of strategies, with both emergent and long-term perspectives.

Since companies bear great responsibility for sustainable development, they need to incorporate sustainability into their businesses and embrace corporate sustainability. Corporate sustainability is a concept that regards the responsibilities companies take for improving economic, environmental and social dimensions in order to contribute to sustainable development, while maintaining competitiveness (Baumgartner & Ebner, 2010). There are many motives and incentives for companies to work with corporate sustainability, e.g. achieving competitive advantages, financial success, personal commitment, to satisfy stakeholders, ethical opinions or enhanced reputation. When companies engage in corporate sustainability, they can fail to incorporate the sustainability issues into their businesses. Many companies do not possess a distinct strategy which can lead to that sustainability actions within the company are pursued coincidentally. VMOSA is a practical tool that can facilitate the strategic planning phase of a strategy (Nagy & Fawcett, 2017). The tool is an abbreviation for Vision, Mission, Objectives, Strategy and Action Plan. The Action Plan describes how the strategy will be implemented. By analysing the aspects that affects the corporate sustainability strategy, the company can identify conditions that enables the implementation. When the enabling conditions have been identified, the strategy can be implemented and executed. Thereby, the company can contribute to sustainable development.
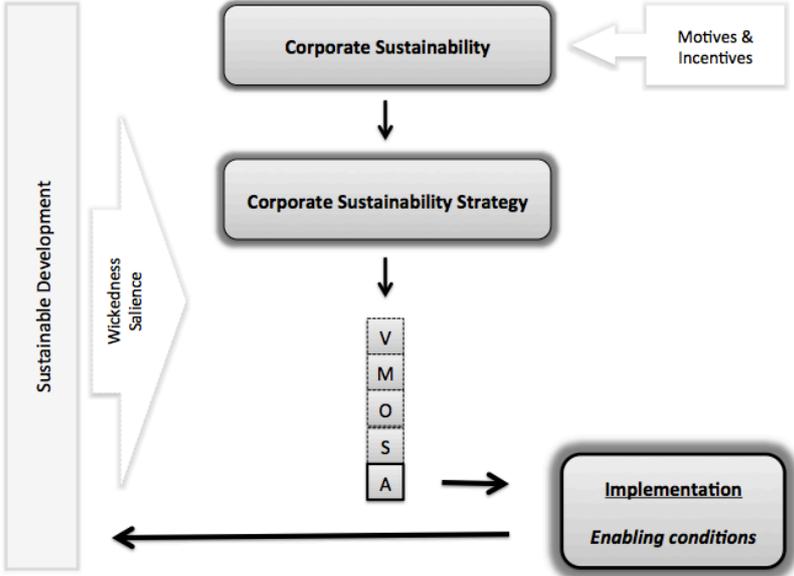
Figure 5 Conceptual framework (Own processing)

The phenomenon of interest in this study are conditions that enables the implementation of a corporate sustainability strategy. The conceptual framework in this study will be used to analyse the phenomenon in the case company, Essity and in particular their feminine care category. In order to identify the conditions, the authors need to create an understanding about the company's view on sustainability, its goals and how they work with sustainability. The theories described in this chapter will be used to analyse the empirical data in order to respond to the aim and answer the research questions.

3 Method

In this chapter, the choice of method for this study is presented. Further, the authors motivate why the particular method was chosen. In addition, the data collection and the data analysis is described. The chapter also includes ethical considerations and critical reflection of the chosen method.

3.1 Considerations

When performing a research project, the ontological position will affect the way in which the research is carried out and how the research questions are formulated (Bryman & Bell, 2015). Ontological considerations are concerned with the nature of social entities and which assumptions the researcher makes about the nature of organisations. The ontological standpoint in this study was constructivism since the study aimed to look into a specific context with social actors. According to constructivism, social phenomena and their meanings are continually being accomplished by social actors and reality is constantly changing. A social phenomenon is unique for every single setting and context, wherefore the researcher must get to know the context in order to gain knowledge and create theory about the phenomenon (*ibid.*). A constructivism position fits this study as the authors wanted to investigate how the phenomenon enabling conditions for implementation of a corporate sustainability strategy is being handled by a global hygiene and health company.

What can be regarded as acceptable knowledge in a discipline is assessed through epistemological considerations (Bryman & Bell, 2015). Social reality can be studied through positivism and interpretivism. Positivism advocates the application of natural science methods in the study of social reality. In contrast, interpretivism believes in methods that respects the differences between people and the objects of the natural science. The epistemological position in this study was interpretivism where reality is seen as socially constructed and where emotions are involved. Interpretive researchers assume that access to reality is through social constructions such as language, consciousness, shared meanings, and instruments (*ibid.*). With this position, the researcher needs to catch and understand the subjective meaning and the actions within a social setting. Since interpretivism integrates human interest into a study, it allows the researcher to interpret elements of the study, which is important to understand when reading the results and conclusions. The researcher and the evaluated is not separated and dialogue is open, wherefore the interpretivist can be value laden and subjective (Methods Sagepub, 2005). Further, the researcher wants to create theory where understanding of experiences is included, rather than generalising (Bryman & Bell, 2015).

3.2 Research strategy

When conducting social research, different research strategies can be used (Robson, 2011). The topic for investigation can affect the structure of how to collect data and result in either a quantitative or qualitative research method. This study has been carried out with a qualitative method. A qualitative approach focuses on words and how things are said, as opposed to quantitative research where quantification and numbers are important (Bryman & Bell, 2015). Discourses and social interaction is at the heart of a qualitative research method and empirics that is ambiguous and open is at the centre (Alvesson & Sköldberg, 2007). Further, qualitative research is a contextual activity that has an interpretative view of the world. The researcher study things in their natural environment and try to understand, or interpret, phenomena based on the meaning that people give them. Since this study wanted to investigate a process in a certain context, concerned with people and their interpretations of reality, a qualitative

approach was suitable. The researchers wanted to seek an understanding of the respondents' perceptions, wherefore a research method that allowed the researchers to be open and to apprehend the respondents' reality through words, was necessary.

When analysing phenomena in a complex context where social reality is seen as interpretable, a flexible design is preferable (Kvale & Brinkmann, 2014; Bryman & Bell, 2015; Maxwell, 2012). A flexible design can be seen as an evolving design with focus on participants' views and where multiple realities are presented (Robson, 2011). A flexible design allows the researcher to have a preliminary plan that can be changed during the process (Robson & McCartan, 2016). The researcher is seen as an instrument of the data collection, wherefore the quality of the study, to a great extent, depends on the quality of the investigator (Robson, 2011). Since social reality is discursive and changes when studied, a great focus for the researcher is about understanding and interpreting the context studied. General skills needed by flexible design investigators are an enquiring mind, a willingness to adapt and be flexible, and an ability to observe, interpret and sense the context.

One approach to flexible design research is the case study, which have been used in this study (Robson, 2011). A case study is a research design where the researcher makes an analysis of a single case, for example an individual person, a group, a setting, an organisation etc. (Bryman & Bell, 2015). In this study, a specific department in an organisation was studied. According to Robson (2011), a case study "*is a strategy for doing research, which involves an empirical investigation of a particular phenomenon within its real life context using multiple sources of evidence*". A case always occurs in a specific social and physical setting focusing on a phenomenon in a context. The focus is on a bounded situation or system where the researcher aims to provide an in-depth elucidation of it (Bryman & Bell, 2015). Case studies can involve more than one case. A researcher can use a multiple-case study design, which allows the researcher to compare and contrast the findings deriving from each of the cases. In contrast to a multiple-case study design, a case study design on one single case can help the researcher to generate more depth and understanding of the studied context (Yin, 2013), which was suitable in this study.

The authors of this thesis have performed an intensive analysis of one single case. The data has been collected at a single case at a single point in time. The study provides a snapshot of the status of the case, wherefore it cannot be representative or generalisable to a wider universe (Bryman & Bell, 2015). Particularisation rather than generalisation constitutes the main strength of case studies. Focus has been on how the data supports the theoretical arguments that are generated and the quality of the theoretical reasoning.

3.2.1 Unit of analysis

In this study, the choice of case company was made through purposive sampling. Purposive sampling is performed when the goal is to gather participants or cases with particular characteristics that are relevant to the research questions (Methods Sagepub, 2005). The unit of analysis in this thesis was Essity, a global hygiene and health company. Since the authors of this study wanted to investigate the implementation of a corporate sustainability strategy within the feminine care sector, Essity was a relevant case company as their feminine care category currently is strengthening their strategy.

The feminine care category within Essity is the unit that was studied in order to respond to the aim and to answer to the research questions. According to Yin (2013), the choice of case is an essential aspect due to that the case and the interviewees will impact the result of the study.

Essity embraces economic, social and environmental responsibility into its business, wherefore the company was suitable for this study (Annual and Sustainability Report, 2017). Its strong performance in sustainability has been confirmed since Essity has received several sustainability awards (e.g. Global 100 by Corporate Knights and recognized by CDP as global leader in initiatives for water and wood fiber-based materials) and is included in a wide range of international indexes (e.g. CDP, WWF Environmental Paper Company Index, FTSE4Good Index, Global Compact, MSCI World ESG Index, Nordic Sustainability Stars, Nasdaq OMX, Kempen/SNS SRI Universe, ECPI, Vigeo). During year 2017, Essity launched 41 innovations that improved their customer and consumer offering in all categories and they educated more 2.5 million people about menstruation, puberty, hand hygiene, incontinence care, parenting as well as lymphology and wound care.

3.3 Research approach

A research approach can either be deductive, inductive or abductive. A deductive approach begins with theory where specific hypothesis are selected (Bryman & Bell, 2015). Through data collection, the hypotheses are confirmed or rejected. The inductive approach is performed in the opposite way as the deductive. The researcher starts by collecting data, wherafter suitable theories are found in order to analyse the data. Through the analyse, the researcher can draw a conclusion and generate new theory. This thesis was performed with an abductive approach. Abduction is probably the most used approach for researches that conduct case studies (Alvesson & Sköldberg, 2007). The starting point for abduction lies in facts from empirical data, likewise as the inductive approach, but it does not reject prepositions and therefore, the abductive approach is also related to the deductive reasoning. With an abductive approach, a single case is interpreted from a hypothetically generalisable pattern, which explains the case through new observations. Since hypothesis or theory is explored in a specific context, abductive reasoning can be viewed as a comparative theory evaluation (Robson, 2011). During the research process, the abductive reasoning allows the researcher to adjust and refine both theory and empirical data, in order for the pattern to suit the case (Alvesson & Sköldberg, 2007). The direction of the study is therefore initially unknown. The analysis of the empirical data can be combined or anticipated by previous theory and literature as a source of inspiration in order to detect new patterns which creates understanding. The patterns, and other regularities, are pointed out in order to generate theory (Bryman & Bell, 2015). Through the abductive approach, the researcher tries to find the best explanation and draw conclusions from the evidence gathered in the study.

The abductive reasoning was suitable for this thesis since the authors began by looking at corporate sustainability strategies and hygiene and health companies that are involved in the feminine care sector. Afterwards, the authors found theory, drawn from a case study in the automobile business, where six success factors for implementing a corporate sustainability strategy was presented. The authors of this study decided to perform research on conditions, instead of factors, that can enable the implementation of a corporate sustainability strategy within the feminine care category at Essity. However, the authors wanted to explore whether or not the same factors, as found in the automobile business, could be found in the case company or if other conditions were of significance. Further, the authors refined and adjusted theory and empirical data throughout the research as important observations during the interviews opened up for new theoretical insights and possible approaches of analyse. Additionally, the questions during the interviews evolved as previous interviews provided the authors with new insight and additional considerations. From the data collection, the authors found the best explanation of the case company's enabling conditions for implementation of a

corporate sustainability strategy and contributed with new theory by pointing out these conditions within the specific context.

3.4 Data collection

The data was collected through semi-structured interviews, information from the company's webpage and their Annual and Sustainability Report. Using several sources when collecting data can be referred to as triangulation and can result in greater confidence in the findings (Bryman & Bell, 2015). Triangulation facilitates credibility and validity of data as it gives a more detailed and balanced picture of the study object.

Semi-structured interviews typically refer to a context in where the researcher has a series of questions that are in the general form of an interview guide but is able to vary the sequence of questions (Bryman & Bell, 2015). The interview process is flexible, meaning that the researcher has a chance to be open and possibly add further questions depending on what comes up during the interview. However, similar questions and wording are used from interview to interview. When conducting the interviews in this study, the authors followed questions that were prepared in advance in an interview guide. The interviews were conducted with a fairly clear focus but with room for the interviewees to pursue topics of particular interest. For instance, most of the questions were asked in the same way to all respondents. Yet, some questions were specialised for the interviewees' area of knowledge.

The respondents who participated in the study were selected by the industrial supervisor from the case company. The industrial supervisor used convenience sampling to select which employees that were conveniently available and suitable to participate in the study. Further, the industrial supervisor picked the respondents due to their knowledge about the topic. The authors of this thesis are aware of that the convenience sampling could have led to an under- or over representation of the company, which could have caused misleading in generalisations of the company as a whole. However, Essity is a global company with many employees wherefore it would have been tough to include everyone in the study. With convenience sampling, the employees with the right knowledge in the subject area could be selected and the authors could in an efficient way collect the data.

Three of the respondents are Swedish and works at the Gothenburg office. These interviews were held in Swedish. Their answers were translated into English in the empirical chapter. According to Bryman and Bell (2015), the meaning of a text can be affected when it is translated to another language as its meaning can change when other words are used. The authors of this thesis are aware of this risk. However, by performing the interviews in the respondents' native language, a relaxed conversation was enabled and both the respondents and the authors could speak freely. As the two other respondents did not speak Swedish, these interviews were conducted in English. The words they used during the interviews are more accurate referred in the empirical chapter since no translation was necessary. However, neither the authors nor the respondents has English as native language, which could have hampered the dialogue. Thus, the authors feel comfortable with speaking English and the respondents have English as their working language, which led to that the interviews went as expected. The table below shows the respondents' title, date and length of the interview.

Table 1 Interview resumé

Respondent	Title	Date	Duration	Form
A	Global Senior Master Brand Manager for Feminine Care	04-04-2018	40 min	Telephone
B	Global Brand Innovation Manager with Sustainability Focus	04-04-2018	29 min	Telephone
C	Global Brand Innovation Manager for Feminine Care	05-04-2018	30 min	Telephone
D	Senior Environmental Specialist	05-04-2018	29 min	Telephone
E	Environmental Specialist	05-04-2018	31 min	Telephone

Due to that the interviewees in this study were geographically dispersed, telephone interviews were preferable. Interviews may be conducted by telephone rather than face to face (Bryman & Bell, 2015). There are several advantages of telephone over personal interviews. For example, they are often cheaper and quicker to administrate. Further, the interviewees cannot be affected by characteristics of the interviewer and by his or her presence, e.g. class or ethnicity. However, telephone interviewing suffers from certain limitations as well. For instance, they do not allow the researcher to observe facial expressions and the surrounding context. According to Lincoln and Guba (1985), there is a need for thick descriptions about the respondents' context and culture, in order to determine whether the findings can be studied in other environments. As all interviews were carried out through telephone, the authors did not visit the facilities were the respondents work. This could have led to that impressions about the context and culture was missed out on.

3.5 Data analysis and thematic analysis

In qualitative interviews, difficulties may arise when analysing the material (Bryman & Bell, 2015). The material is often extensive as qualitative data consists of words, which can be experienced as diverse and complex (Saunders, Lewis & Thornhill, 2012). Further, the conversations and discourses in the qualitative data calls for detailed transcription (Robson, 2011). Robson (2011) recommends the data to be recorded and transcribed into text format, whereby the authors of this thesis followed this recommendation in four out of the five interviews. Transcription allows the researcher to get fully acquainted with the data, which is necessary when carrying out the analysis. Transcription is also an excellent way for the authors not to miss out on any important information collected during the interviews and a great way for the authors to familiarise themselves with the data. Transcription is a time-consuming task wherefore the authors divided the transcription of the recorded interviews between them. To avoid different interpretations on how the transcriptions would be conducted, a common method was decided. Bryman & Bell (2015) mean that it is important that the written text reproduces exactly what the interviewee said, wherefore the authors typed down the exact phrases from the interviews. However, digression and padding words that would have no affection on the information was disregarded.

Four out of five respondents agreed to be recorded. One of the respondents did not want to be recorded wherefore the researchers took notes during the interview. Afterwards, a summary of the interview was sent to the respondent in order to make sure that the material was correct.

As one of the authors had to focus on taking notes, the other asked all the questions. The other four respondents felt comfortable with being recorded and their interviews could therefore be transcribed. The transcriptions were sent to the respondents who had four days to read through the material. This gave the respondents the possibility to either add, elaborate further or remove something that could have be interpreted wrong. This allowed respondent validation, which increases the trustworthiness, according to Guba and Lincoln (1994). Only one respondent did minor corrections.

In addition to the transcriptions of the interviews, discourse analysis was made. Discourse analysis is a way for the researcher to understand how different versions of reality is formed through the use of language (Bryman & Bell, 2015). Both conversations and other forms of discourses are analysed. By doing discourse analyses, the authors could create a better understanding of the studied phenomenon. When analysing the interviews, how the participants said things, what they emphasised and what they left out was taken into consideration.

To structure the data analysis process, Saunders et al. (2012) recommends organising data in meaningful and related categories. Once the identification of categories is made, the next step is to fill each category of data. This is to enable a systematic and structured analysis. In this way, the data becomes more manageable so that theories can develop and conclusions can be drawn. In order for the authors to more easily be able to structure the data, the interview guide was divided into the following categories: "personal background", "corporate sustainability strategy" and "enabling conditions" with subcategories as organisational structure, leadership, employee motivation and qualifications, communication, management control, organisational culture and undefined conditions. The last category contained questions about "implementation". When structuring the data, the material from each interview was filled in under similar categories. Some categories from the interview guide was not discussed in depth. Instead, other categories, such as innovation, was discussed by all respondents wherefore it emerged as an own category in the empirical chapter. When the empirical chapter was conducted, the chapter was sent to the case company in order for them to have the chance to review if there were anything that could be confidential concerning the material.

3.6 Finding literature

A literature review intends to describe how literature has been studied (Bryman & Bell, 2015). The literature review in this thesis was narrative, which provided room for flexibility in the interpretation of literature. This type of literature review fits a qualitative survey. The literature review was conducted in order to obtain an overview of what research that is available related to the subject area and to receive a better understanding of it.

The literature is derived from scientific articles, that are peer-reviewed, and reports. An article is peer-reviewed when the researcher has published findings in an academic journal that has been reviewed anonymously by academic referees who have expertise in the subject area of the paper (Bryman & Bell, 2015). The editor will usually require certain revisions of the author before he or she decides whether or not to accept the revised paper. This is to maintain the scientific standard. By reading the peer-reviewed articles in a comprehensive manner, a broad picture of the subject was obtained. The articles of highest relevance and recency were chosen for more thorough reading. In addition to the scientific articles and reports, books have been used. Further, a minor percentage of internet pages have been used in order to frame the research problem. In the selection of literature, a careful review of references and publication years has been made to keep the literature in the study relevant. To retrieve relevant literature,

databases used were: Primo, Google Scholar, and Web of Science, which are available at different university libraries. Examples of keywords used to find appropriate theory were: sustainability, strategy, implementation, feminine care.

3.7 Quality assurance

According to Robson (2011) qualitative research design is often criticised for the lack of standard means when establishing quality assurance through validity and reliability. One highly discussed problem is that circumstances in a case study never occur twice, and such a research can therefore not be replicated. Due to the critique, some researchers suggest qualitative research designs to be evaluated with different criteria than the quantitative research designs (Bryman & Bell, 2015). Lincoln and Guba (1985) and Guba and Lincoln (1994) suggests that qualitative researches should be assessed through trustworthiness and authenticity. Trustworthiness consists of four sub criteria, which are credibility, transferability, dependability and confirmability. Authenticity consists of fairness, ontological authenticity, educative authenticity, catalytic authenticity and tactical authenticity.

3.7.1 Trustworthiness

The reader is the person who determines if the research is credible (Lincoln & Guba, 1985). Social realities can be described differently and it is therefore important for the researchers to depict the results from the study in a truthful way. Rules of good research practices must be followed and the persons who are objectives for the study shall be able to confirm that the researcher has understood their specific social reality. One opportunity to increase the credibility is through respondent validation. In this study, the authors transcribed the interviews and sent them to the respondents. The respondents were given the opportunity to give the authors feedback about eventual misunderstandings. When no feedback was given, the respondents confirmed that the authors had understood the social reality correct. Further, the author's industrial supervisor at the case company was given the empirical chapter prior the submission, in order to go through the material and detect potential confidentialities.

The criteria of transferability refer to whether or not the study can be carried out in another context than the one central for the study. According to Lincoln and Guba (1985), qualitative studies often struggle with this empirical issue as they are executed in a unique contextual setting. In order for other researchers to evaluate if the findings can be studied in other environments, a thick description of the details of the culture is necessary. The description is a kind of database for others to use when they judge the study's transferability. The empirical chapter of this thesis tries to explain the contextual reality in where the case company and the respondents are active.

Dependability is, according to Lincoln and Guba (1985) a parallel to reliability for quantitative research. To achieve the criteria of dependability, a full explanation of the research process must be established. Further, it is favourable to have the study audited by a third part. The method chapter in this thesis aims to provide the reader with a complete description of the research process. Additionally, the authors had a student college who acted as an opponent and followed the progress of this thesis from the beginning until the end.

Complete objectivity is nearly impossible to achieve in social science (Lincoln & Guba, 1985). For this matter, confirmability exists as a way for the reader to evaluate whether the authors have acted honest and with good faith. It shall be obvious that the researchers have not let any personal values or theoretical specialisations affect the progress and findings of the

research. To enhance the confirmability of this thesis, it has been read by both the opponent, the academic supervisor and the industrial supervisor.

3.7.2 Authenticity

To determine the authenticity of a research, several questions need to be answered (Guba & Lincoln 1994). Fairness deals with the question whether the research has been provided with a sufficient amount of opinions and perceptions from the respondents. The ontological authenticity questions if the respondents have come to a better understanding of the social situation and environment in where they act. Educative authenticity seeks an answer to if the participants of the study has increased the understanding of the situations of one another. Catalytic authenticity is about the participants' ability to change their situation after the research. Lastly, tactical authenticity deals with the question if the participants have been given better opportunities to deal with actions that are necessary for improvements.

Due to the time limitations of this study, it is difficult to achieve complete authenticity. The criteria fairness can to some extent be controlled as the respondents were given the opportunity to give feedback on the transcriptions through the respondent validation. Further, the case company was given the empirical chapter prior to the submission. However, the other criteria are difficult to control. First, it is necessary that all participants read the final version of the thesis in order to understand one another. Second, the authors would need to contact the participants afterwards to follow up whether or not any changes have been notable. In order to find answers to all questions a workshop with all participants would be preferable. However, this could also be complicated due to that the respondents are located in different countries and due to the time limitation of this study.

3.8 Ethics

According to Kvale and Brinkmann (2014) qualitative research is permeated with ethical questions and considerations. Qualitative researchers do often struggle with the dilemma of wanting a deep and penetrating interview, which enables rich and unique information. On the other hand, researchers also want to pay respect to the respondents in order to not violate the individual's, or the company's, personal sphere. The latter can lead to that the collected empirical material is shallow. Robson (2011) points out the importance for researchers to consider how the respondents are treated prior, during and after the interviews are carried out. The respondents need to understand the purpose and their role of the study. Further, the respondents should be given the opportunity to confirm that the empirical material they contributed with is interpreted and used correctly by the researchers.

In order to avoid putting the respondents in an uncomfortable situation, the authors of this study provided all respondents with an interview guide prior to the interviews. By doing this, the respondents were able to prepare themselves for what was going to be discussed during the interview. Further, before the interviews took place, the purpose of the research and the use of material from the interviews was explained to all respondents. They were given the opportunity to refrain from answering questions if they did not feel comfortable to provide such information. By providing the respondents with such information, they were able to reflect on what information they were willing to share and they could establish trust to the authors. Before the interviews began, all respondents were asked for approval to record the conversation, which four out of five interviewees agreed to. The authors used the recordings to transcribe the interviews. This is what Guba and Lincoln (1994) refers to as respondent validation, which is a way to increase the trustworthiness of the study.

To offer respondents anonymity is good ethical practice when performing a qualitative research (Robson, 2011). If a participant consent to anonymity, no information that could possibly expose the person's identity should be revealed. Anonymity can increase the willingness to share sensible information as the respondents are not threatened by the possibility of negative consequences. However, many participants chose to reveal their names due to commendable conducts. In this study, both the case company and all the respondents were given the choice of being anonymous. Due to that one person chose to remain anonymous, all respondents were undisclosed. Yet, they allowed the authors to reveal their titles. The case company allowed the authors to expose the company name. Further, the authors signed an agreement of confidentiality in order to assure the case company that no confidential information was revealed in the study. Prior submission, the case company received the thesis in order for them to confirm that the authors had grasped the information correctly and to prevent that the company was exposed by any sensitive information that could harm the company.

3.9 Critical reflection of chosen method

Qualitative research has been criticised for being too subjective (Bryman & Bell, 2015). The critics often accuse the researcher for being biased and for having a too large role in how and what data is collected. The data can easily be affected by personal opinions of the researcher. For instance, interviews can tend to focus on what the researcher finds intriguing. Further, interpretivist can be value laden and subjective, which is important to understand as it can affect the result of the study.

Bryman and Bell (2015) also points out that qualitative studies can be difficult to replicate and have problems with generalisation. Aspects such as that there barely are any standard procedures to follow, that the respondents are likely to be affected by the researchers (for example age, knowledge, gender and personality) and due to interpretations by the researchers are aspects to why a qualitative study is difficult to replicate. The critics also point out qualitative studies to have problems with generalisation. Common questions are how one single case can represent all other cases and how the respondents in the study can represent a whole population. To respond the critics, findings drawn from a qualitative research should be generalised to theory rather than to a population.

Since qualitative research struggles to explain exactly what was done and how the conclusions were achieved, these researches are criticised for having a lack of transparency (Eisenhardt, 1989; Bryman & Bell, 2015). For instance, it is necessary for the reader to understand why the respondents were selected and how the author analysed the data. These two matters help the reader to understand why the author landed in the specific conclusions.

By providing the readers of this thesis with a comprehensive description of the method, the authors want to allow the reader to understand the process. By doing this, the ambition is that the thesis is perceived as transparent. The hope is to provide the reader with an honest description were the authors possess awareness of that subjective and bias involvement can occur. Alvesson and Sköldberg (2007) points out that qualitative studies are generally not possible to replicate. This is due to that the findings are a result of the researchers' perceptions of the empirical data. The authors of this study believe this comprehension to be important to understand. Since this thesis explored one phenomenon in one company at one specific time, a snapshot was presented. The ambition was not to present a generalisation of a population but rather to generalise theory suitable for the specific snapshot.

4 Empirical data

In this chapter, a background of the case company, Essity, is presented followed by the empirical results from the interviews. Five persons, who works at Essity, were interviewed.

4.1 Empirical Background

Essity is a leading global hygiene and health company that provides products and solutions, essential for everyday life (Essity, 2018, 1). Essity used to be part of SCA, a concern within the forestry industry that was founded in 1929 in Sweden. In June 2017, the SCA group split into two independently listed companies - the forest products company, SCA, and the hygiene and health company Essity. Essity became an own listed company on Nasdaq Stockholm with a vision to improve well-being through leading hygiene and health solutions.

Essity's name origins from the words essential and necessities (Essity, 2018, 1). Essity believes that hygiene and health are the essence of well-being and necessities for better lives. They consider their products and solutions to play essential roles in improving well-being for everybody, everywhere. To meet consumer needs, innovation is a top priority for Essity (Annual and Sustainability Report, 2018).

The business areas in which Essity are operating in are personal care, consumer tissue and professional hygiene (Essity, 2018, 2). They produce and sell products and solutions through their own brands. Essity's personal care product categories offers feminine care, baby care, incontinence products and medical solutions. The consumer tissue business area includes facial tissues, household towels, handkerchiefs, wet wipes, napkins and toilet paper. In the professional hygiene business area, Essity develop and sell complete hygiene solutions, including napkins, hand soap, hand lotion, hand sanitizers, toilet paper, paper towels, dispensers, cleaning and wiping products, sensor technology, service and maintenance.

Essity has a business strategy where their vision is to improve well-being through leading hygiene and health solutions (Essity, 2018, 3). In their strategy, their mission is to sustainably develop, produce, market and sell value-added products and services within hygiene and health. Further, they have four objectives; generate increased shareholder value through profitable growth, enable more people every day to enjoy a fuller life, contribute to a sustainable and circular society and enable their employees to realise their full potential as part of a winning team. Last, Essity has strategies which are designed to help them achieve their vision; win in chosen geographies and categories, focus on customers and consumers, innovate bigger brands and drive efficiency. Appendix I displays Essity's business strategy.

4.1.1 A brief description of Essity's sustainability work

Essity is committed to sustainability in several ways (Essity, 2018, 4). The company has adopted the UN sustainable development goals as they believe their contribution can make the world a little better and create business opportunities. Essity focuses on six of the seventeen goals, which are good health and well-being, gender equality, clean water and sanitation, responsible consumption and production, climate action and life on land. For each goal, the company explains how they contribute, their way forward, the outcomes, partnerships and their specific targets. They do also have specific targets for the nature and for the people (Essity, 2018, 5). Essity is working with life cycle assessment but has currently no business model established for recycling personal care products (Annual and Sustainability Report, 2018).

In 2016, the company launched a new supply chain target (Essity, 2018, 6). The previous target was bound to global and strategic suppliers while the purpose of the new is to cover all suppliers on a global, regional and local level. The new supply chain target is a movement to amplify their commitment to sustainable and responsible sourcing. In order to control and follow up the supply chain target Essity uses three steps, which are the global supplier standard, a Sedex database and audits. The global supplier standard consists of policies, which all global suppliers must comply to. The Sedex database is a collection of suppliers located in high-risk countries, who are audited. Further, all important suppliers are audited to secure quality and safety at the workplace.

Each year Essity carry out an Annual and Sustainability Report, which covers social, environmental and financial perspectives (Essity, 2018, 7). The report is established according to the Global Reporting Initiative (GRI). Further, the company collects data to their Resource Management System (RMS), which allows them to do benchmarking in order to control and monitor acquisitions and investments. Additionally, Essity enhance their trustworthiness within sustainability through certification systems (Essity, 2016, 8). The units, in where they are located, are certified according to one or more international standards. The major standards that are used are the Forest Stewardship Council (FSC) and the program for the Endorsement of Forest Certification (PEFC), ISO 9001, ISO 14001 and EMAS and OHSAS 18001.

4.1.2 The feminine care products at Essity

Essity's feminine care category is part of their personal care business area (Essity, 2018, 9). The company offers a broad product portfolio that includes pads, tampons, panty liners, intimate wipes and intimate soaps. These products are sold under the brands Libresse, Saba, Bodyform, Nosotras, Nana etc. Within the feminine care product segment, Essity is the sixth largest player in the world, the third largest player in Europe and the market leader in Latin America. Through educational programs, they strive to break taboos about menstruation around the world and to promote awareness of hygiene, health and menstruation. They educate girls about what happens to their bodies during puberty and when they have their period.

The market for feminine care products, and other personal care products, is predicted to grow (Essity, 2018, 10). The greatest potential lies in the emerging markets, as these have not yet been penetrated and are presumed to evolve. Feminine care products have already attained a high level of market penetration in mature markets. Megatrends such as population growth, urbanisation, increased incomes and higher living standards are key factors to why the demand for feminine care products is presumed to grow globally. The megatrends will lead to other trends as, for instance, increased awareness of health and hygiene, access to healthcare products and changes in consumer behaviour. When people experience an increased income and living standard, they tend to prioritise hygiene and health after the need for food and housing have been satisfied.

4.2 Empirical data from the interviews

The following part of the chapter includes the empirical data that was collected from the interviews. The respondents from the interviews are referred to as respondent A, respondent B, respondent C, respondent D and respondent E. This, due to that the authors want to make it clear for the reader while following the text, since the respondents' titles are long and similar

to one another. The following table shows the respondents' titles and how they are presented in this chapter.

Table 2 Titles of the respondents

RESPONDENT	TITLE
A	Global Senior Master Brand Manager for Feminine Care
B	Global Brand Innovation Manager with Sustainability Focus
C	Global Brand Innovation Manager for Feminine Care
D	Senior Environmental Specialist
E	Environmental Specialist

The sustainability atmosphere within Essity

Essity has a history of sustainability since the company used to belong to SCA until 2017 when the company split into two (Essity, 2018, 1). When Essity was established, much of the legacy from SCA was passed on to Essity. For instance, SCA has long been connected to sustainability since they are managing their forest in a responsible way, which favours biodiversity (SCA, 2018). Further, they aim to reduce the environmental footprint through the products and services they offer. Due to Essity's background, the heritage of the company is very much connected to sustainability, which is likely to be an advantage (Respondent A, 2018). Also, respondent C points out the heritage of SCA as being a foundation for the sustainability integration to Essity's DNA.

In order to work with sustainability, and at the same time run a business, there need to be a trinity of environmental, social and economic considerations (Respondent E). However, when working with sustainability questions, there is an immense grayscale. The answers are rarely yes or no, but rather "it depends on". Further, respondent A describes sustainability as being complex. Since Essity is a global company, one challenge is the differences in the various countries, e.g. access to clean water and different waste systems (Respondent E). Yet, challenges such as these are also forces that drives development.

The corporate sustainability strategy within Essity has previously not been particularly strong communicated internally (Respondent B). Respondent B expresses that the corporate sustainability strategy is long-term and that it definitely will become more enhanced in the future. Respondents D and E do also consider the corporate sustainability strategy as being long-term. However, there are small steps along the way, wherefore the company is quite open to external changes (Respondent E). According to respondent A, the corporate sustainability strategy at Essity is a mix of an ambition that is long-term while the concrete activities related to achieving the ambitions are short- and mid-term action plans and projects. While the overall ambition and objectives for sustainability within Essity are long-term, the targets for the Feminine Care Team are more concrete.

Organisational culture

There are differing perceptions between the respondents of whether or not sustainability is embedded in the organisational culture. Respondent C, D and E, agrees that the embeddedness of sustainability is increasing. Respondent D, who has worked within the

company for many years, sees a more mature level of sustainability within the company today compared to several years ago. Respondent D points out that this maturity also can be seen in the rest of the society, which is a contributing factor to the increase. Respondent A believes that sustainability is embedded very strong on a corporate level but that Essity can be better in embedding it more into the different categories. There is for example room for improvement in the Feminine Care Team. Respondent B points out that the feminine care category has been lacking in the past in embedding sustainability strongly into the organisational culture, while other units have been more successful in this area. However, respondent C emphasises that sustainability is a hot topic within the Feminine Care Team as the topic is frequently discussed.

Organisational structure
Respondent C considers the structure to be open and supportive. Respondent A and E imply that the organisational structure is flat. Respondent A refers the structure as being collaborative with a lot of teamwork that requires everyone to be aware and aligned. Respondent E, who has been working in the company for many years, experienced a restructure of the organisation five to six years ago. She believes that this restructure made the organisation much flatter and the decision making more efficient. Moreover, the sustainability department, where respondent E works, has been shifted up in the organisation to the global function, which now allows them to work on a group level. Before, the sustainability department were not as prioritised as they are today. Appendix II shows the organisational structure where sustainability is placed as a group function. When working on group level, the global sustainability department can make decisions without going through several levels in the hierarchy, instead they are able to make faster decision which they can cascade down in the organisation.

Today, Essity has a global department that supports sustainability (Respondent A). However, this global sustainability department is not entirely connected to the categories, wherefore Essity also has established a global sustainability activation network (SAN). This global SAN team is set up to evolve from having a separated global sustainability department and connect it stronger with the categories. The network contains one representative from every category. In the Feminine Care Team, respondent A is the representative. In another category, e.g. consumer tissue, baby care, incontinence care etc. there is another person responsible. The network enables the representatives to deep dive into the sustainability topic and make connection points of what innovations the category is driving and what priorities they have with targets that make sense for sustainability. Through this network, every category, with its resources and sustainability specialists, can make access points to the rest of the company.

Respondent A and C agrees that adding sustainability responsibility to further business departments can be the right way forward, since supporting the company's corporate sustainability strategy and ambitions require broader engagement across different functions and departments. Respondent C finds the global activation network for sustainability to be very helpful and explains that respondent A is doing a lot concerning sustainability in the Feminine Care Team. For example, she always tries to find sustainability aspects in any kind of discussion. Respondent C emphasises the importance of having a sustainability champion in the team, a representative that is in the global activation network for sustainability that can make access points to the rest of the company. The representative has a strong drive and is connecting the sustainability objectives with the feminine care work, raising awareness and helping to integrate sustainability stronger into the running projects and innovations.

The corporate sustainability strategy's influence

The respondents have a mutual picture of that Essity has a clear and developed overall sustainability strategy in the company (Respondent A, B, C, D & E, 2018). The sustainability strategy is integrated in the company according to respondent B and D. Respondent E says that the sustainability strategy is becoming more incorporated but that it can be influenced by the concrete persons working in the organisation and whether or not they prioritise sustainability. According to respondent E, the overall corporate sustainability strategy for Essity is good and functions, but could permeate the organisation more.

Respondents A, B, D and E agrees that the organisational structure supports the corporate sustainability strategy. Respondent E points out that it depends on how interested the managers are in sustainability but since the agenda of sustainability is high prioritised at top-level, the work is improving. However, much of the daily activities concerning sustainability is still set on the respective product categories wherefore sustainability improvements within the categories could depend on the category prioritises. Likewise the other respondents, respondent C thinks that the organisational structure supports her innovation work for sustainability.

Respondent C, D and E explain that the corporate sustainability strategy affects their daily work as the strategy works as a guidance. The corporate sustainability strategy is the essence that steers the work and the goals concerning sustainability (Respondent D). For instance, an innovation project needs to follow a specific funnel process (Respondent C). In early stages of innovation, the innovation details need to be discussed with the sustainability team. Respondent E explains that the strategy helps her to prioritise what she should help her customers with, as she possesses knowledge about the company she can guide them into different directions that are important. However, one cannot perform everything at once. Therefore, the strategy helps her to narrow down what is critical.

All respondents believe that the organisational structure allows them to affect the corporate sustainability strategy. Respondent D explains that the processes and ways of working at Essity enables the employees to influence it. Further, respondent B explains that there are representatives from the categories who contribute with inputs from the units, which allows the strategy to be affected. Through the representatives, all employees within a category have a chance to make their voice heard. In addition, respondent C explains that she and the Feminine Care Team feel supported by the top management to explore new solutions. With the support, she believes that they can be the first one within Essity, to try to address sustainability on a higher level. Respondent A implies that she thinks she can affect the strategy but she also expects a lot of barriers. For instance, there is a need for further clarification about the importance of sustainability and the managerial support.

Leadership and management control

All respondents share the opinion that the executive management group within Essity is perceived as dedicated in the sustainability work. For instance, the President and CEO is very active in the UN, concerning for example the environment and water management (Respondent E). Further, the executive management team is closely connected to the network where sustainability activities are followed up. Hence, respondent E experience commitment throughout the company. The sustainability agenda is mentioned and discussed substantially (Respondent B). Moreover, respondent A describes that a very high drive exists in setting up, strengthening and clarifying the terms of the sustainability actions that Essity takes. Essity has

the topic of sustainability as a high priority in the corporate agenda. She further explains that the interest in driving the sustainability agenda is very high on a global level. Both respondent D and E says that the top management are engaged in the corporate sustainability strategy and cascades down the goals and responsibility within the organisation. According to respondent E, the feminine care category has not had sustainability high on the agenda before, but this is now changing since directions from the top management has been cascaded down in the organisation.

Motivation
The respondents feel motivated in the sustainability work. For other employees, the respondents believe the motivation can vary. Respondent B experiences that the motivation exists within the Feminine Care Team, since they have been working with social aspects for a fairly long time. Respondent D and E think the motivation can differ from person to person depending on interest. Further, respondent C expresses that she believes that the employees within the company feel supported. Respondent A feel that they can do better in giving the employees more concrete information on how each employee could contribute to sustainability. Since the topic of sustainability is complex, she thinks they could do better in providing information, e.g. explaining what sustainability means and explaining what impact the different activities have on sustainability. Further, she means that the topic requires a lot of awareness, concreteness and guidance to people.

Neither respondent B or E are aware whether or not there are any specific incentives, such as awards or compensations for the employees that could enhance their motivation to work with sustainability.

Internal communication
The corporate sustainability strategy is set on the highest level in the company and is thereafter communicated down throughout the organisation (Respondent B, D & E). The communication in the Feminine Care Team is fairly clear. However, when the sustainability strategy is more incorporated and implemented completely, the communication is likely to be even more explicit (Respondent B). Today, there are internal courses that employees can take concerning sustainability (Respondent A, D & E). For example, at respondent E's department, there are organised courses several times per year, which the employees can participate in. However, very few of these courses are mandatory, most of them are voluntary. It is also common to have a gap of five to seven years between taking a course. During the gap, much usually happen within the sustainability field, which could be knowledge that the employees miss out on. Respondent A confirms that there exist sustainability trainings, which are offered face to face. Yet, she thinks it would be beneficial if these were integrated more in the daily work. For example, when they have important meetings or innovation updates, she thinks that the sustainability topic could be more present and discussed more deeply. If the topic was integrated even more into the running category activities and innovations, the work flow would be even better. In addition, respondent D thinks the intranet is an important communication channel for spreading knowledge internally.

External communication
Essity has an annual sustainability report where the company's sustainability activities are communicated externally (Annual and Sustainability Report, 2017). Although, more knowledge about the company's sustainability work could be scattered on an external level, according to respondents A, B and E. Respondent A expresses that they could be more vocal.

She thinks they can do better in providing their customers and consumers with sufficient information. For example, going beyond the measurements that are reported in the sustainability report and communicating achievements related to specific activities. The global activation network for sustainability have the ambition to make the targets more concrete and to connect them with specific activities and communicate them. For instance, if they run a global campaign about breaking taboos and shifting stereotypes in society, they want to measure the number of women they have influenced positively through the campaign. This could contribute to clearer communication to customers and consumers.

Respondent A further points out that Essity actually does much more compared to what they communicate externally. Respondent B highlights that the Feminine Care Team does communicate social aspects in a distinct way. Nevertheless, respondent B still thinks that the Feminine Care Team could provide more external communication. Respondent E thinks that Essity is a bit cautious in expressing their sustainability work externally. She wishes that they also could communicate the activities where they do not succeed to 120 percent. She mentions that other companies are proficient in telling their stories, even though they do not achieve their targets. On the contrary to respondents A, B and E, respondent D thinks that Essity is presumably using enough external communication about their sustainability work.

Innovation
Innovation is vital for improved sustainability (Respondent C). All product developments begin within the innovation circle. For each innovation project, the sustainability team is involved at an early stage. By involving the team early in the process, misunderstandings and delays can be avoided, which is something that can happen if they take part too late in the process. Respondent D points out that innovation is essential for the business. To really understand the consumer needs and to be able to respond to the needs, is of great importance. Respondent A highlights that Essity often refers to innovations that drives the sustainability agenda, innovations that drive the business and innovations that drive the consumer needs. This is due to that the benefits of driving the sustainability agenda are asked by consumers and Essity work with consumers.

Respondent A describes that Essity searches for connections between how to drive the business and how sustainability should be integrated stronger in the overall innovation process. Further, they connect several target groups to the sustainability agenda; consumers, customers, stakeholders and potential employees or talents. However, respondent B points out that the team could improve in integrating innovation with sustainability. The reason to why the feminine care category is less successful in integrating innovation with sustainability can be due to that their main focus has been on social responsibility. Due to Essity's overarching corporate sustainability strategy, all improvements of all products must be unified with sustainability considerations.

Driving sustainability
Respondent A explains that she has been working with sustainability for several months and has realised that it is not the company alone that drives sustainability. Instead, it is a teamwork. For example, Essity can drive sustainability behaviour for consumers, e.g. educate them and provide them with solutions that give them the chance to consume in a more sustainable way. She describes that it is a mutual interest of consumers being interested in sustainability and companies responding to that. Together, they drive a behaviour which is more sustainable. It could be the same way with trade partners. Essity can offer solutions or a product assortment that is more sustainable, but the trade partners should have the interest to

drive and to support sustainable products and to give priority to sustainable solutions for consumers.

In the sustainability agenda, the targets are related to something that we all share, which is our planet (Respondent A). Therefore, it is not solely the companies fighting the battle, it is everyone together. In the aspect of sustainability there are a lot of different models compared to the business models. In business models, important factors are e.g. profit, sales and the need to be smarter than the competitors. Yet, when it comes to sustainability, it might not be a necessity to be smarter than the competitors. Perhaps, the companies should work closer together, even though they are competitors. At the end of the day, sustainability is important for everyone and it goes beyond the own company. When discussing sustainability, the challenge for companies will be to rethink the approach of sharing progress and success. It is likely that the area of sustainability is a different playground with shared benefits. Therefore, she believes the activities concerning sustainability need to be shared and knowledge need to be transferred and communicated between all players.

4.2.2 The feminine care category within Essity

Even though Essity has an overall corporate sustainability strategy, various product categories require specific strategies and targets. The product categories need to align stronger how they will pick up sustainability and integrate it into their activities (Respondent A, 2018). In the Feminine Care Team at Essity, the corporate sustainability strategy is currently being strengthened (Respondent A, B, C & E, 2018). The strategic targets for the feminine care category are almost in place. Respondent B consider the strategic platform for sustainability in the Feminine Care Team to be already strong and explains that they now are working actively to create stronger communication around it, communication that can be more consistent over time. She finds the strategy to be very distinct. Further, she describes that in order for the feminine category to achieve their sustainability targets, it is essential to have a more defined plan for the implementation steps.

Although the corporate sustainability strategy within the Feminine Care Team is currently being strengthened, they have constantly been working with the topic (Respondent A, B, C, D & E). For example, they work a great deal with social sustainability, such as breaking taboos about menstruation, normalising the topic and removing the embarrassment factor (Respondent B). They encourage women by making them feel more comfortable and confident about their periods. Likewise, respondent E expresses that the Feminine Care Team has done much work with the social aspects, which she points out is important that they keep doing in the future. From a social viewpoint, feminine care products contribute to enable women to attend school and work, instead of staying at home.

Even though the products within the feminine category are tiny, they sell significant amounts of products (Respondent E). Therefore, even small improvements for sustainability will contribute to a great global impact. Respondents B and E believes that the Feminine Care Team can do more concerning environmental sustainability. Respondent C considers other companies that are competing in the segment feminine care, to be very dedicated to environmental sustainability. She mentions a few brands that produce natural care products, brands that she thinks are a hundred percent dedicated to sustainability.

Even though the corporate sustainability strategy for the feminine care category is not yet taken into execution, all respondents are positive to that the strategy can create competitive advantages on the market. Respondent A highlights that consumers are becoming more and

more aware of what companies are doing and demand transparency. They can see trends in their customers, for example that they are becoming more interested in what products they are buying and that they care about what environmental impacts and footprints that products have. Further, the attitude of the company is also of interest for customers. Therefore, she believes that they can win customers and strengthen their relationships by working with sustainability. By being strong in the sustainability agenda, Essity can also drive sales and preferences for consumers, customers, resellers and other stakeholders. Respondent B also indicates that innovation is much about identifying drivers on the market. To be able to offer sustainable alternatives is likely to create competitive advantages.

4.2.3 Implementation
When a corporate sustainability strategy is to be implemented and taken into action, a key barrier that can stand in the way for a successful implementation is the lack of understanding why sustainability matters, both in relation to the planet and in the connection to the daily work as an employee (Respondent A). The ambiguity of what sustainability is could be problematic, e.g. the understanding of why it matters and the substantial content behind it. For instance, sustainability can sometimes be perceived as a trend for companies to work with.

Another essential factor for implementing a corporate sustainability strategy can be managerial support (Respondent A). There are many topics on the sustainability agenda and employees need to have clear priorities of the topic. For instance, usually companies talk about sales, profit, margins or entering new markets. Sustainability must fit into the overall priorities of the company and be supported by the management team. It is very important to set the agenda right and to drive the mind-set. Strategy objectives and focus activities need to be concrete. The more concrete the corporate sustainability strategy is, the more concrete are the actions from the employees, and what the outcome and success should be. Respondent A describes that a strategy is on a very high level while an action plan is at the end of the funnel, the closer one comes to the action plan, the more concrete the sustainability agenda becomes.

Respondent C and E also highlight the managerial support as an important condition for achieving success in the implementation process of a corporate sustainability strategy. The managers should be committed and supportive as unexpected challenges can occur anytime (Respondent C). Further, if the top management team puts sustainability high on their agenda, and discuss the topic frequently, actions will be performed. Respondent D emphasises clarity and a distinct connection to the business as being essential conditions for a successful implementation. The corporate sustainability strategy should also be understandable (Respondent B). It should be an integrated part of the company with concrete plans on how to act.

Further, sustainability can be complex, wherefore communication is essential (Respondent B). Many consumers want to act sustainable but may struggle with how to do it. Therefore, the communication needs to be clear and significant in order for everyone to understand. Thus, simplicity and relevance is vital.

4.2.4 Identified conditions in the model by Engert and Baumgartner
By the end of each interview, the respondents were shown the model by Engert and Baumgartner (2016) with six success factors for implementation of a corporate sustainability strategy. Each respondent was asked to point out which factors they consider as important and whether they would add any further factors to the model.

Respondent A points out leadership, communication and management control as very important. She does not think that organisational structure or culture are the key issues. Instead, she believes that leadership push, clear communication about priorities and managerial control are essentials. In addition, she explains that it is important to connect the corporate sustainability strategy to concrete activities, to an agenda with action points. It is also important to integrate the corporate sustainability strategy into the business strategy, in the business activities and in the business priorities.

Respondent B considers all factors in the model to be important. However, she emphasises leadership, communication and employee motivation and qualifications. She expresses that communication implies distinct targets and awareness in the topic. She further explains that employee motivation and qualifications are helpful when creating a plan for sustainability innovations. Yet, much of the work in the company is mandatory and therefore not up to each individual to determine. The top management must have explicit objectives which are integrated in the business plans, otherwise the result will be absent. The comprehensive objectives for sustainability must be degraded into concrete terms and a detailed plan is needed, which allows the employees to understand what the objectives mean. This work has to be done by the top management and they need to be distinct and driven. Respondent B finds the question to be tricky as the model is set on a high aggregated level, wherefore she finds all factors to be meaningful.

Respondent C highlights that sustainability is a very specific topic that requires a lot of knowledge and understanding, especially when it comes to feminine care. One has to understand how the different parts of the products contribute to the sustainability agenda. She considers all factors in the model to be important. In addition, she points out two supplementary factors; competitive landscape and consumer knowledge about sustainability. She thinks that the model is focused on internal aspects, while external are missing. She explains that one has to have a good understanding of what is happening on the market. If a company is interested in sustainability, it is necessary to inform and educate the employees about what is happening outside of the company. The company should also be aware about what sustainability mean for consumers and what they expect from the company to deliver in terms of sustainability.

Likewise, respondent D recognises all factors in the model to be crucial. She believes that it is hard to distinguish them as they are all connected. Yet, organisations can be different, wherefore various concepts are important for different organisations. In many occasions, it is a matter of organisational structure, ways of communicating and the level of transparency within the organisation. There can also be cultural differences that affects how a company work with the implementation phase. Throughout the years, respondent D has seen that clarity from the top management is a prerequisite for success.

Respondent E points out leadership and employee motivation and qualifications as the most critical factors. She says that one factor that could be missing is management commitment. It is important to practice what one preaches, meaning that one cannot formulate a strategy with nice words and then act in another way. Further, communication is important when working within a large multinational company. In addition, respondent E highlights knowledge dissemination concerning sustainability as necessary. People tend to have different perceptions about what matters and not when discussing the sustainability topic.

5 Analysis and discussion

In this chapter the empirics will be analysed and discussed connected to the theory. The final paragraph explains how the findings relate to the conceptual framework. The chapter is structured according to the research questions.

About this chapter
The authors of this thesis want to analyse and discuss the feminine care category within Essity. However, much of what was found in the empirics concerning the feminine care category was linked and imbued to Essity. For instance, for some of the question, the respondents answered with the perspective from Essity and not solely from the feminine care category. The authors have tried to distinguish these two by mentioning them as "Essity" and "the feminine care category".

This chapter aims to provide analysis and discussions that enables the authors to answer the research questions. The collected data from the case company, Essity, is put in relation to theories about corporate sustainability, wicked and salient problems, strategy, corporate competitive strategies, VMOSA, implementation and implementation of corporate sustainability strategies. The conceptual framework, which was described in 2.6, is used to analyse the findings in this chapter.

The research questions were formulated in 1.3 and is as follows:

- What characterises corporate sustainability work for a company within the feminine care sector?
- What can hamper the implementation of a corporate sustainability strategy within the feminine care sector?
- What conditions can enable the implementation of a corporate sustainability strategy within the feminine care sector?

5.1 What characterises corporate sustainability work for a company within the feminine care sector?

Motives and incentives
One motive for a company to work with sustainability is financial success (Van de Ven & Graafland, 2006). Another motive to work with sustainability is that it possibly can make stakeholders satisfied. An additional motive can be that the culture in which the company is active are requiring it. Further, motives for working with sustainability can either be of internal or external character (Graafland & Van der Dujin Schouten, 2012). What was found from the empirics is that Essity and their feminine care category believe that their sustainability work can create competitive advantages on the market. Another motive for Essity to work with sustainability is to make stakeholders satisfied. Essity experience that their customers are becoming more and more aware of the topic and that the customers are demanding transparency from them. They can for example see trends in their customers; they are becoming more interested in what products they are buying and they start to care more about what environmental impacts and footprints the products they are buying have. Due to increased awareness from customers and the rest of the society, the maturity level of sustainability has increased within Essity. By being strong in the sustainability agenda, Essity believes that they can drive sales and preferences for consumers, customers, resellers and other stakeholders.

What can be discussed is that Essity's motives and incentives for working with sustainability can be seen as a mix of the motives mentioned by Van de Ven and Graafland (2006). Some of their motives have emerged due to external factors, e.g. pressure from stakeholders and the belief of gaining competitive advantages and enhanced reputation. Yet, internal motives also exist at Essity since they have a heritage and background from SCA of working with it. Graafland and Van der Dujin Schouten (2012) describe internal motives as being based on personal commitments and beliefs of contributing to the common good. Essity's President and CEO is very active in the UN, which shows a high personal commitment. The empirics further show that this commitment permeates the whole company including the feminine care category. For example, the sustainability agenda is mentioned and discussed substantially and the topic of sustainability is a high priority in the corporate agenda. Moreover, a very high drive exists in setting up, strengthening and clarifying the terms of the sustainability actions that Essity takes, which shows the belief of contributing to the common good. Since a strong internal drive exists to work with sustainability from the top management team, it cascades down in the organisation and affect the employees' motivation in the company. For example, the interviewees that work within the Feminine Care Team feel motivated in the sustainability work. Especially when working with social aspects since they have been doing so for a fairly long time.

Since companies bear a great responsibility for sustainability, a distinct corporate sustainability strategy with a well-developed implementation plan can facilitate for the common good in society. One can therefore argue that more focus should be put on the implementation since it is critical. Perhaps, more useful insight on important conditions for succeeding with the implementation, could be helpful. Moving from plans to actions may become extremely complex, wherefore guidance is of great use.

If a company succeeds to implement a corporate sustainability strategy, they can contribute to sustainability. For example, the findings in the empirics show that the case company can drive sustainability behaviour for consumers, e.g. educate them and provide them with solutions that give them the chance to consume in a more sustainable way. Companies have the possibility to contribute by educating their consumers. Through education and information, companies can enlighten people about sustainability, which will lead to increased knowledge. With enhanced understanding, it is possible that consumers can change their behaviour and act in a more sustainable way, which can contribute to sustainable development.

Competitive advantages
According to Porter (1980), overall cost leadership, differentiation and focus are three generic strategies that can create competitive advantage on the market. What one can be critical to is that Porter do not bring up if sustainability can create competitive advantages or not. In 2007, Thornhill and White implied that the conceptual framing of a strategy can have multiple dimensions. If looking at Essity, one can discuss that their feminine care category has chosen to differentiate themselves with social sustainability aspects. For instance, they educate young women, they try to break taboos about menstruation, normalise periods and remove the embarrassment factor. Through this social orientation, one can argue that this can be seen as a way of trying to gain competitive advantages. One of the respondents mentioned that other brands are more dedicated to environmental sustainability and offers natural care products. This indicates that the feminine care sector can differentiate themselves and create competitive advantage through different sustainable dimensions. Porter's (1980) model for creating competitive advantages can be considered as in need of modification where

sustainability could be included. Porter focuses more on the product itself and its services, instead of how a company can create competitive advantage through actions that contributes positively to nature and society. Further, Porter (1980) do not utters the implementation in his model. Nonetheless, Mišankováa & Kočišováa (2014) indicates that the implementation affects the company's future development and its capacity to maintain competitiveness. In order to gain competitiveness, the implementation is crucial for a company (Hitt *et al.*, 2017; Noble, 1999).

While the authors of this thesis consider Porter's model from 1980 to be deficient since sustainability is lacking, one respondent suggested that companies should move away from seeing sustainability as something that can create competitiveness. She meant that since sustainability is important for the whole planet, companies should work together, even though they are competitors. Further, progresses, knowledge, activities and success should be shared between actors as sustainability is a playground with shared benefits. This reasoning can be considered to be what Graafland and Van der Dujin Schouten (2012) describe as an internal motive, since the respondent has a belief of contributing to the common good. If more companies used this reasoning, one can imagine more collaboration that positively could contribute to sustainable development.

VMOSA

The VMOSA tool brings up Action Plan as an essential part when moving from dreams to actions (Nagy & Fawcett, 2017). What one can see is that Essity uses parts of the VMOSA tool in their overall business strategy. They have a vision, a mission, objectives and strategies, which are defined in their Annual and Sustainability Report. The vision, mission, objectives and strategies are connected to sustainability, e.g. their mission is to sustainably develop, produce, market and sell value-added products and services within hygiene and health. Yet, their vision, mission, objectives and strategies do not explicitly describe how they will embrace sustainability only, but since sustainability is connected into their core business they consider it in their overall business strategy. One can presume that Essity aims to incorporate sustainability into their business since they have included it in their overall business strategy instead of having a separate corporate sustainability strategy. Further, the respondents from the interviews think that the corporate sustainability strategy is integrated in the company. The strategy is perceived as clear and developed and affects the employees' daily work as it works as a guidance. This goes in line with what Baumgartner and Ebner (2010) describes as vital; to incorporate sustainable development into the core business. However, the respondents do not have a common opinion whether sustainability is incorporated in every business category or not, e.g. in the feminine care category. Yet, all of the respondents point out that it has improved and will probably increase in the future.

However, in their Annual and Sustainability Report, they do not state an action plan which is supposed to describe how their strategy will be implemented. Strategy implementation is the set of actions that an organisation takes when creating new culture in the company that stimulates and supports the new strategy (Landström & Löwegren, 2009). It should also include plans on how to allocate the resources needed for the implementation. Yet, from the empirics, one can clearly see that Essity has plans on how to achieve their targets. For instance, they measure activities, educate employees and they have an open and supportive organisational structure that supports the strategy. They are working a lot with the implementation but they are not communicating this externally.

5.2 What can hamper the implementation of a corporate sustainability strategy within the feminine care sector?

To execute a plan and take it into action can be extremely complex, particularly in large or diverse organisations (Hussey, 1998). Researchers point out a number of problems that can occur during the strategy implementation (Alharthy *et al.,* 2017). Weak management roles in the implementation, lack of communication and commitment to the strategy, unawareness or misunderstandings of the strategy and organisational systems and resources that are not aligned are only a few of many problems that can occur during the strategy implementation (Aaltonen & Ikävalko, 2002; Alexander, 1991; Giles, 1991; Galpin, 1998; Beer & Eisenstat, 2000). Other factors that will influence the implementation are religion, culture, country and industry (Alharthy *et al.,* 2017). Another topic that is considered as complex is sustainability (Batie, 2008; Lazarus, 2009; Neugebauer, Figge & Hahn, 2016; Engert & Baumgartner, 2016). Individuals often perceive sustainability differently (Pryshlakivsky & Searcy, 2012). Further, due to that sustainability is seen as obscure, uncertain, ambiguous and hard to comprehend, it is by many perceived as a wicked problem.

Wicked and salient
Neugebauer et al. (2016) also consider sustainability to be a wicked problem. The authors point out that the wickedness increase for global companies as they have to deal with economic, social and environmental matters on both global and local scale. Several respondents from the empirics mentioned the word complexity when describing sustainability. It was described as an immense grayscale where answers are rarely yes or no, but rather "it depends on". This is similar to what Rittel and Webber (1973) claims. There are no right or wrong answers to a wicked problem, the answers can rather be considered as good or bad due to different views and understandings of the problem by different stakeholders. For example, since Essity is a global company, one challenge for them is the differences in the various countries, e.g. access to clean water and different waste systems. This corresponds to what Neugebauer et al. (2016) describes, that the wickedness of sustainability increases for global companies.

Sustainability can also be seen as salient as stakeholders are powerful in influencing the situation (Neugebauer *et al.,* 2016). For example, the empirics says that the benefits of driving the sustainability agenda are asked by consumers. Further, a salient problem requires that stakeholders' legitimacy is high and that societal values and norms must correspond with the aim of finding a solution to the problem. The empirical findings show that sustainability within feminine care is seen as important by Essity's stakeholders. The third criterion for a problem to be salient is that the problem must be important for the stakeholders and in need of immediate attention. One can argue that sustainability is salient due to that the UN has stated that companies bear responsibility for sustainable development (UNglobalcompact, 2017).

Given the above reasoning, sustainability can be seen as both a wicked and a salient problem for Essity. A barrier for implementing a corporate sustainability strategy within Essity can therefore be the complexity of sustainability. According to Neugebauer et al. (2016), this can be addressed by a mixed strategy approach, an approach where the strategy can be both emergent and planned. In this approach, the planned strategy is however the more dominant. According to the empirics, Essity's corporate sustainability strategy is a mix of an ambition that is long-term with concrete activities that are more short- and mid-term. While the overall ambition and objectives for sustainability within Essity are long-term, they have targets for the Feminine Care Team that are more concrete. The corporate sustainability strategy is also

described as being open to external changes, as there are many small steps along the way to achieve the long-term aims. Today, Essity's feminine care category is currently working on strengthening and clarifying their corporate sustainability strategy. One can discuss that Essity have good preconditions to develop a strong corporate sustainability strategy since their current approach is mixed with both emergent and planned influences.

Another barrier, found in the empirical data, for implementing a corporate sustainability strategy within Essity, is the lack of understanding about why sustainability matters. The mixed understanding can lead to that employees strive in different directions. Therefore, it is necessary to inform and educate employees in order for everyone to understand how they can contribute and make sure that everyone have a common perception of the strategy and its aims. If awareness is increased for employees, the implementation might not encounter the barrier of lack of understanding. It can be discussed that it might be hard to implement a strategy when people have different opinions, perceptions and ideas about how to address the problem. A common understanding of the company's perception of sustainability could therefore lead to better cooperation in the implementation phase. Thereby, misunderstandings when the strategy is to be implemented could possibly be avoided.

One can discuss that it is important to understand the nature of wickedness and the level of salience connected to sustainability problems when implementing a strategy. People tend to perceive sustainability differently and have various approaches on how to solve the issues. With an increased understanding about what wicked and salient problems are, one can better understand how to deal with them and more easily implement them. To understand that wickedness can be a barrier can ease the implementation since one can be prepared that problems connected to sustainability can have different characters. While some problems need a planned strategy, others are solved by more emergent or mixed strategies. For sustainability problems, it is necessary to develop a strategy where there is room for improvisation for the emergent problems. Otherwise, unforeseen crisis can occur, which can hamper the implementation and lead to a failed strategy.

5.3 What conditions can enable the implementation of a corporate sustainability strategy within the feminine care sector?

As corporate sustainability strategies are becoming increasingly more important for companies, there is a call for significant factors that can ease the implementation (Engert and Baumgartner, 2016). There are several factors that are desirable to possess when executing the implementation of a corporate sustainability strategy. Engert and Baumgartner (2016) presents six success factors; Organisational structure, organisational culture, leadership, management control, employee motivation and qualifications and communication.

Organisational structure

A company has to structure its sustainability issues in an accurate way, which is why organisational structure is considered as one success factor (Engert and Baumgartner, 2016). What can be useful is specific departments, sustainability boards and persons responsible for sustainability issues. The interviewees at Essity consider the structure in their organisation to be open and supportive. The structure is flat with a lot of teamwork. The sustainability department is high prioritised in the organisation. In this way, the sustainability department is more efficient in its decision making as they do not have to go through several levels in the hierarchy of the company. In addition, Essity also has a global sustainability activation

network (SAN) where representatives from every category are active. The representative has a strong drive and is connecting the sustainability objectives, raising awareness and helping to integrate sustainability stronger into the running projects and innovations. In this way, they try to connect each category to the global sustainability department and they can make access points to the rest of the company. Hussey (1998) means that moving from plans to actions may become extremely complex, particularly in large or diverse organisations. Therefore, SAN can be seen as a great way to structure sustainability across different functions, categories and departments, since Essity is a large and global company. Further, Baumgartner and Ebner (2010) highlight that it is necessary to incorporate sustainability within the company, if one wants to make contributions. To put the sustainability department as a global group function can therefore be seen as a step towards incorporating sustainability. As the topic is set high on the agenda, they can easier cascade the sustainability work down in the organisation.

Some of the respondents agreed that all of the factors mentioned by Engert and Baumgartner (2016) can be considered as important. However, none of the respondents explicitly expressed that organisational structure is an enabling condition for the implementation of a corporate sustainability strategy. Yet, during the interviews, it appeared that Essity restructured their organisational structure in order for sustainability to be more prominent and supported. Today, Essity has a specific department for sustainability and persons responsible for sustainability issues which, according to Engert and Baumgartner (2016), is useful for a successful implementation. Due to what was found in the interviews, one can discuss that the organisational structure within Essity is critical for raising sustainability high on the agenda, although no respondent explicitly mentioned it as an enabling condition. Therefore, as Engert and Baumgartner (2016) indicates, the authors of this thesis consider organisational structure to be an enabling condition for implementation of a corporate sustainability strategy.

Organisational culture
According to Engert and Baumgartner (2016), organisational culture is important for the implementation of a corporate sustainability strategy. The company should establish awareness, commitment and a requisite knowledge base in order for every employee to be aware of the strategy. As one of the interviewees said, the organisational structure is collaborative with a lot of teamwork that requires everyone to be aware and aligned. Further, the topic is frequently discussed in the Feminine Care Team. This indicates that every employee should be aware of the sustainability work at Essity. There are differing perceptions between the respondents of whether or not sustainability is embedded in the organisational culture. However, they see an increasing embeddedness within the company, which can be an effect of a high maturity level in the society. Further, one respondent believes that sustainability is embedded very strong on a corporate level but that Essity can be better in embedding it more into the different categories. For instance, one respondent believes that the feminine care category has not been as successful as the other categories at Essity.

Likewise organisational structure, organisational culture was not explicitly expressed to be an enabling condition for the implementation of a corporate sustainability strategy. Organisational culture was mentioned when the respondents implied that all factors from Engert and Baumgartner's (2016) were important and crucial. Even though many researchers point out organisational culture as being important for the implementation (Mišankováa & Kočišováa, 2014; Okumus, 2003; Hitt *et al.,* 2017), one can discuss that it might not be an enabling condition for a company, such as Essity, that works globally. As Essity is a global company, including cultures from different countries, it can be assumed that the

organisational culture differ from country to country. Further, since sustainability is considered as complex and perceived differently from person to person, the organisational culture might be affected in various ways depending on the context in which the department of the company is located. To clarify the reasoning, as the organisational culture might differ within a global company, the culture may not be seen as an enabling condition that determine whether or not the corporate sustainability strategy is implemented successfully throughout the company. However, the authors of this thesis still believe that culture is important and can affect the employees' approach on sustainability.

Leadership

For a successful implementation of a corporate sustainability strategy, leadership is fundamental (Engert & Baumgartner, 2016). Managers' attitudes and values towards sustainability are important as their involvement influence sustainability activities in the company. Managers also serve as role models in the company, which means that they become meaningful players regarding the employees' motivation. The executive management group within Essity is perceived as dedicated in the sustainability work according to all respondents. As mentioned earlier, the President and CEO is for example very active in the UN, concerning the environment and water management. The respondents express that they feel commitment throughout the company. For example, the top management are engaged in the corporate sustainability strategy and the sustainability agenda is mentioned and discussed substantially.

The respondents highlighted managerial support as an important condition for achieving success in the implementation phase of a corporate sustainability strategy. As unexpected challenges concerning sustainability can occur anytime, committed and supportive managers are needed. If the top management team puts sustainability high on their agenda and discusses the topic frequently with its employees, actions will more easily be performed. Further, people need to have clear priorities of the topic and sustainability must fit into the overall priorities of the company wherefore a supportive managerial team is essential. The more concrete the topic is for the employees, the more concrete will the actions from the employees be. The strategy should therefore be understandable and an integrated part of the company with plans on how to act.

One of the respondents points out that the sustainability performance can vary from category to category depending on the managers own interest in the topic and how they choose to prioritise. However, since the top management team has set sustainability high on the agenda, the categories have improved their work. This indicates that the leaders on top level have the ability to affect other leaders, which affects how the categories embrace sustainability in their daily work. One can therefore discuss that leaders who are dedicated possess the power to drive others within the company to execute a corporate sustainability strategy. Leadership can be used to push different categories into necessary directions.

Leadership was pointed out as a very important condition during the interviews. Leadership push, management commitment and clarity from the top management was highlighted and seen as a prerequisite for succeeding with the implementation. The top management team has to be distinct and driven and degrade sustainability into concrete terms with a detailed plan so that employees understand explicit objectives concerning sustainability. From the empirics, one can clearly see that Essity's top management are committed to sustainability. As it also was featured as a very important condition during the interviews, one can draw the conclusion

that Engert and Baumgartner's (2016) factor, leadership, is seen as essential in the case of Essity.

Management control

Management control is important for allowing measurements to be done in order to evaluate progressions concerning sustainability performance (Engert & Baumgartner, 2016). It is necessary to establish the right indicators and assessment procedures for this evaluation. Essity have targets for their suppliers on both global, regional and local levels. They control and follow up their supply chains. This is performed in order to secure quality and safety at the workplaces for the suppliers. Further, Essity uses management control systems such as ISO14001, ISO9001, EMAS and OHSAS18001. They also report according to the guidelines provided by GRI. The use of management control systems and guidelines can be discussed to be one way to secure management control.

In addition, Essity have established targets linked to their focus concerning six of the seventeen SDG's. For each goal, the company explains how they contribute, their way forward and the outcomes. They measure their performances which are presented in their Annual and Sustainability Report. Yet, one respondent thought that they could be better in going beyond the measurements that are reported in the sustainability report. For example they could be more concrete when measuring specific activities, such as how many women they have influenced through different campaigns and how they have contributed to improve well-being for people. In order to achieve more detailed measurements, SAN have the ambition to make targets more concrete and to connect the targets to concrete activities and communicate them.

One can discuss that without specific measurements, it can be difficult to know whether or not the implementation of a corporate sustainability has been carried out successfully. A strategy includes visions and goals, which need defined plans on how to be achieve (Ammenberg, 2012). There are many milestone in a corporate sustainability strategy when striving towards the vision, wherefore it can be discussed that measuring the steps is imperative in order to understand if the goals along the way have been achieved. To secure effective performance, it is important to practice what one preaches, meaning that one cannot formulate a strategy with nice words and then act in another way. By having specific measurements and by using auditing and management control systems, a company can avoid to be accused for greenwashing, e.g. create a strategy that is nicely formulated but lacks concrete plans for achieving performance.

Management control was during the interviews pointed out as something important. According to one respondent, it is crucial to connect the corporate sustainability strategy to concrete activities, to an agenda with action points. Concrete terms concerning sustainability and a detailed plan is important. The authors of this thesis perceive Essity as having great management control since they have connected their business to several management control systems and due to that they perform audits and measure their targets.

Employee motivation and qualifications

To have employees with motivation and qualifications is desirable for the implementation of a corporate sustainability strategy to become successful (Engert & Baumgartner, 2016). Employees must understand the company's goals and objectives concerning sustainability in order for them to realise how they can contribute through their daily activities. Through internal sustainability courses and reward systems, the employee motivation and

qualifications can enhance. One of Essity's objectives is to enable their employees to realise their full potential as part of a winning team. The processes and ways of working at Essity enables the employees to influence the corporate sustainability strategy, which can be discussed to be a motivator.

All respondents feel motivated in the sustainability work. As an example, one of the respondents expresses that the Feminine Care Team is motivated since they have been working with social sustainability for a fairly long time. However, the motivation is believed to vary for other employees depending on the individual's interest. One respondent thought that Essity could do better in giving the employees more concrete information on how each employee could contribute to sustainability. It is likely that information and push can contribute to better understanding and increased motivation. One can discuss that this is extra important when it comes to sustainability since it is such a complex topic. Providing and explaining concrete information becomes vital if the company wants all its employees to strive in the same direction. Every individual member of the organisation should understand why to act in a specific way and how that specific way is connected to the strategy (Aaltonen and Ikävalko, 2002). For a successful implementation, it is crucial to involve the employees in every corporate sustainability activity. Quality human capital, meaning employees that are motivated and have the right qualifications, can facilitate the implementation process and create higher performance in sustainability. It is likely that the implementation of a corporate sustainability strategy fails if the employees have different viewpoints on how to approach the topic and its problems. Education and information can be perceived to be important in order to lead everyone towards the same goals.

At Essity, sustainability courses are arranged several times every year. However, most of the courses are voluntary and it is common to have a gap of five to seven years between taking a course. Since sustainability is constantly evolving (Engert & Baumgartner, 2016), much new knowledge within the field of sustainability do not reach the employees during the gap. Regularly courses could therefore be a further way of engaging the employees even more in the sustainability work. More courses could also be mandatory, which would allow information to the employees on how they could contribute in achieving the corporate sustainability strategy. In this way, the employees could be more educated and everyone could positively gain the same perception about the company's view on sustainability and its strategy.

Further, there are no award systems or compensations for the employees that could create incentives for engaging more in the sustainability work at Essity. If such systems or compensations were introduced, one can speculate that the motivation could increase. With increased motivation, it is possible that the individuals' own interest could enhance. This would contribute to the implementation as more people are engaged to achieve the goals. Therefore, employee motivation and qualification is considered as an enabling condition for the implementation, which also is the viewpoint from most of the respondents.

Communication
Communication is essential when implementing a corporate sustainability strategy (Engert & Baumgartner, 2016). Both internal and external communication is needed. Essity uses their Annual and Sustainability Report, as one of several sources, to communicate the company's sustainability work externally. However, according to the interviewees, the external communication could be even more vocal. For example, they could contribute with clearer communication to their customers and consumers. One of the respondents highlights

knowledge dissemination concerning sustainability as important due to that people have different perceptions about what matters and not when discussing sustainability. Further, many consumers want to act sustainable but struggle with how to do so. Increased external communication could contribute to a common understanding between the company and its stakeholders. One of the respondents proposes to provide their customers and consumers with sufficient information about activities where they do not succeed to 120 percent. This could create a better understanding about what obstacles and challenges the company encounter. Further, since some activities can be difficult to measure in numbers, descriptions of activities can be a way for stakeholders to comprehend and assess the performances, even if they do not completely achieve the target. In addition, another respondent highlights that consumers are becoming more and more aware of what companies are doing and demand transparency. This could also be an incentive for communicating both successful and less successful activities.

The corporate sustainability strategy is set on the highest level at Essity. Thereafter it is communicated down throughout the company. The internal communication at Essity occurs through internal courses, an intranet and sustainability trainings which are offered face to face. One of the respondents believes that these trainings could be more beneficial if these were integrated more in the daily work. For example, the work flow would be even better if the topic of sustainability was integrated more into running activities and innovations. At important meetings, the sustainability topic could be more present and discussed more deeply.

Every interviewee at Essity thought that communication was a crucial condition for the implementation. In the Feminine Care Team, the communication is perceived as fairly clear. They are working active to create a strong communication around the strategy. A communication that can be consistent over time. Yet, the communication is likely to be even more explicit when the sustainability strategy is more incorporated and implemented completely into the category. One of the respondents highlight that the communication must be clear and significant if everyone is to understand the strategy, especially in a large and multinational company. Since sustainability is complex, simplicity and relevance is vital.

Several authors point out communication as an important factor in the implementation of a strategy (Mišanková & Kočišová, 2014; Noble, 1999; Aaltonen and Ikävalko, 2002 & Okumus, 2003). According to Noble (1999), when communicating strategic priorities, there is a need of consistency and accuracy from the top management. Frequent communication and shared understandings are crucial. Epstein and Roy (2007) point out clear communication as necessary when working with sustainability. If there is not a shared understanding of the meaning of sustainability, the company might not achieve maximum performance.

Both the literature and the empirics show that communication is a critical condition when implementing a strategy. Further, one can discuss that communication is imperative in the case of sustainability since the topic is hard to comprehend. The internal communication from the top management has to be extra clear in order for every employee to grasp the action plans for the corporate sustainability strategy in the same way. One can assume that the corporate sustainability strategy will be implemented more efficient if everyone in the company possesses a common understanding instead of striving in different directions.

Further, external communication needs to be distinct and relevant. Since stakeholders perceive sustainability in different ways, the company should mediate their perception of sustainability but also show how they understand the external views of what matters when working with sustainability. In addition, to be transparent to ones stakeholders could

positively result in an increased level of trust that the company might not had established otherwise. A low level of trust from stakeholders might result in resistance to cooperate, which could be a barrier in the corporate sustainability strategy. As an example, many consumers want to act in a sustainable way but struggle with how to do so, companies can guide their consumers to more sustainable behaviours through their communication. Changed consumer behaviour could be part of a corporate sustainability strategy and if the consumers resist to follow the company, the strategy will fail. For example, Essity can drive sustainability behaviour for consumers, e.g. educate them about recycling and provide them with solutions that gives them the chance to consume in a more sustainable way.

Additional findings
The model by Engert and Baumgartner (2016) is, according to the authors, in general focused on internal factors. Since sustainability is a topic that involves everyone, both within and outside of the company, one can argue that external conditions need to be included as well. Hatch (2001) argue that the surrounding environment affects an organisation, and in turn, the surrounding environment is affected by an organisation's actions and interactions. Further, Baumgartner and Ebner (2010) points out that when a company choses a corporate sustainability strategy, it is necessary to identify external issues and make them internal tasks suitable for the company. In addition, according to Porter (1985), a company has to deal with outside forces when formulating a competitive strategy. The company needs to have an outside-in perspective where the strategy is formulated based on market opportunities. Since theories concerning strategy, corporate sustainability strategy and sustainability in general points out external conditions as important, one can argue that these are essential to understand as they might affect the implementation of a strategy.

The empirics describes external conditions that affects the implementation of a corporate sustainability strategy. Additional conditions that was brought up, despite from the ones in Engert and Baumgartner's (2016) model, was awareness about how sustainability is evolving outside the company, consumer knowledge and competitive landscape. General knowledge dissemination was highlighted as something necessary for the implementation, both internally and externally. In order for everyone to better contribute to sustainability, activities should be shared and knowledge should be transferred and communicated between all actors.

The interviewees thought that a company has to have a good understanding of what is happening on the market concerning sustainability. For example, concerning consumer knowledge, a company should be aware of what sustainability means for consumers and what consumers expect from the company to deliver in terms of sustainability. It is important that the company and its stakeholders cooperate and trust one another, since sustainability is of mutual interest to everyone on the planet. As discussed in the communication paragraph, a low level of trust from stakeholders might result in resistance to cooperate, which could be a barrier in the implementation of a corporate sustainability strategy.

Neugebauer et al. (2016) argues that problems often rise with complexity in uncontrolled contexts. This can raise barriers for the implementation since sustainability is evolving outside the company. Therefore, when a company implements a corporate sustainability strategy, there is a need to constantly update the knowledge about market changes and sustainability. If the understanding of external threats is lacking, unforeseen threats can impede the corporate sustainability strategy to be implemented.

Given the above reasoning, one can argue that external awareness should be added as an additional condition to Engert and Baumgartner's (2016) model. This due to that it can be seen as essential to understand outside forces, concerning sustainability that potentially can affect the implementation. By external awareness, the authors of this thesis mean awareness and understanding of what is happening on the market concerning sustainability; such as for example the competitive landscape, the consumer knowledge and the evolvement in sustainability. By adding this condition, the model is extended with an external layer in addition to its previous internal organisational conditions. The authors of this thesis argue that the model is much focused on organisational theories and lack the comprehension of outside-in perspective. Even though Porter (1985) only describes the outside-in perspective to be crucial for achieving market opportunities, one can discuss that an outside-in perspective also is necessary for improved sustainability work. Since external conditions were discussed, both in the literature and empirics, when working with sustainability and implementation, the authors of this thesis find external awareness to be a relevant condition to add to the model.

During the process of this thesis, the authors found specific key words that recurred. One observation drawn from the study is that simplicity, understanding and commitment permeate the discussions about implementation of a corporate sustainability strategy. Simplicity means that the formulated corporate sustainability strategy should be distinct in order for everyone to grasp its meaning. Baumgartner and Ebner (2010) argue that it is necessary to have a distinct strategy. Otherwise, sustainability issues are pursued coincidentally, which can lead to that the original corporate sustainability strategy is not followed. The implementation will thereby be absent. Further, since sustainability can be perceived as complex (Batie, 2008; Lazarus, 2009; Neugebauer, Figge & Hahn, 2016; Engert & Baumgartner, 2016) a common understanding about its essence is necessary, both within and outside the company. Without a common understanding of sustainability, employees might end up not understanding how they should contribute. Further, external stakeholders might end up not supporting the strategy and thereby not cooperate. The last key word, commitment, can affect the implementation process (Aaltonen & Ikävalko, 2002; Alexander, 1991; Giles, 1991; Galpin, 1998; Beer & Eisenstat, 2000) wherefore it is an important aspect. Management commitment is vital in order for the employees to feel motivated and engaged in their daily work. Since the employees' daily work is crucial for the implementation, lack of commitment can impede it.

Simplicity, understanding and commitment are, according to the authors, attributes that are helpful for the implementation to be executed. These attributes are not seen as additional conditions, but necessities that enables the implementation. Therefore, the authors of this thesis believe that these keywords should be taken into account by managers when implementing a corporate sustainability strategy.

5.4 Summing up the chapter

Without an action plan of the implementation phase of a corporate sustainability strategy, the execution of the strategy risks to not be achieved. The implementation is therefore important if a company wants to make progress in their corporate sustainability strategy and if they want it to be achieved. Implementation of the sustainability strategy can contribute to sustainable development for the common good in society. Further, by being strong in the sustainability agenda, a company can differentiate itself and create competitive advantages on the market. When a company is to implement a corporate sustainability strategy, it can meet barriers on its way. The complexity of sustainability can for example hamper the process. It can therefore be important to understand the nature of wickedness and the level of salience connected to sustainability problems. To facilitate the implementation, a mixed strategy approach where

the strategy is both emergent and planned can be of use. Essity's corporate sustainability strategy consists of an ambition that is long-term with concrete activities that are short- and mid-term. Their motives for working with sustainability has emerged both through internal and external aspects. The corporate sustainability strategy is perceived as integrated in the company and recognised as clear and developed. However, sustainability could be integrated and even more explicit into every business category. In Essity's Annual and Sustainability Report, they do not state an action plan which is supposed to describe how their strategy will be implemented. Yet, Essity has conditions that supports the corporate sustainability strategy and they have plans on how to achieve their targets. For example, they measure activities, they educate their employees and they have a supportive and open organisational structure and culture that underpins the strategy.

During the interviews, organisational structure and organisational culture was not explicitly expressed as enabling conditions for the implementation of a corporate sustainability strategy. Yet, in the context of Essity, one could clearly see that they practiced a positive structure and culture that supported their strategy. This indicates that these conditions are important but that they might not be that visible and apparent to the people working within the company. However, since the organisational culture can differ within a global company such as Essity, the culture may not be seen as an absolutely crucial condition for the implementation, as the implementation appears to be managed anyway.

Leadership and management control was seen as enabling conditions at Essity. The company's top management are engaged in the corporate sustainability strategy and the sustainability agenda is mentioned and discussed substantially. The employees appear to be motivated in the sustainability work and employee motivation and qualification was pointed out as significant. However, it seemed that Essity can be even clearer in giving the employees concrete information on how each employee can contribute to sustainability. It is crucial to involve the employees in every sustainability activity and to provide them with information on how to act towards sustainability in order for everyone in the company to strive in the same direction. Therefore, communication is important and was pointed out as an enabling condition during the interviews. Communication is especially critical in large and multinational company such as Essity. Simplicity and relevance is therefore extra vital.

Additional conditions that came up as enabling in the context of Essity was: external awareness including consumer knowledge and the competitive landscape. A company has to have a good understanding of market changes concerning sustainability. Knowledge dissemination was also highlighted. In order for everyone to better contribute to sustainable development, activities concerning sustainability should be shared and knowledge should to be transferred and communicated between all actors.

Attributes to be aware of in the context of Essity are simplicity, understanding and commitment. These are attributes that can be taken into account by managers when implementing a corporate sustainability strategy. The formulated sustainability strategy should be distinct in order for everyone to grasp its meaning and so that sustainability issues are not pursued coincidentally. Further, since sustainability is complex, a common understanding about its essence is necessary. Last, a committed management team is a foundation for motivated and engaged employees.

6 Conclusions

This chapter contains the conclusions drawn from the findings of the study. The conclusions respond to the aim. Further, future research is suggested.

Companies bear a great responsibility for sustainable development, wherefore corporate sustainability strategies are gaining more attention. Companies identify and formulate strategies on how to engage in corporate sustainability. However, many strategies fail to achieve its goals and objectives due to lack of proper implementation.

Researchers argue that too much emphasis in the strategy domain is set on the formulation of strategies, instead of the implementation which is the real challenge. Without implementation, companies may not be able to contribute to sustainable development. Since corporate sustainability is increasing, scholars are requesting more empirical research, especially in form on case studies, regarding the implementation of corporate sustainability strategies. The authors of this study therefore wish to provide knowledge and insight that can contribute to development in this field of research. In order to contribute, the authors' aim is to identify and analyse conditions that enables the implementation of a corporate sustainability strategy within the feminine care sector.

Findings from the study suggests that conditions that can enable the implementation are: organisational structure, leadership, management control, employee motivation and qualifications, communication and external awareness. The authors also conclude that attributes to be aware of are simplicity, understanding and commitment.

Despite the differences between the automobile industry, which Engert and Baumgartner (2016) studied, and the feminine care sector, the findings are similar. However, the authors of this thesis do not conclude organisational culture as an enabling condition. Instead, external awareness is determined to be critical. The model developed by Engert and Baumgartner (2016) focuses on internal factors, which the authors of this thesis criticise. This study finds that there is a need to possess external awareness in order to enable the implementation. A company needs to understand market changes concerning sustainability that can affect the implementation. For instance, the competitive landscape, the consumer knowledge and the evolvement in sustainability. Due to outside forces that can affect the implementation of a corporate sustainability strategy, the authors of this thesis find external awareness to be an essential condition. In this sense, this thesis contributes to a development of the model created by Engert and Baumgartner (2016). Furthermore, this thesis contributes to more knowledge about the implementation of corporate sustainability strategies, which is something scholars have asked for due to the lack of such studies. In addition, this thesis provides new insight within an industry that has not before been investigated in this topic. This thesis also provides managers with more insight and understanding about conditions and attributes that can enable the implementation when executing a corporate sustainability strategy. Further, previous studies have not recognised the attributes, which are highlighted by the authors of this thesis.

It is important to understand that certain conditions and attributes are significant when implementing a corporate sustainability strategy. Even though the authors of this thesis have analysed and discussed the feminine care category, one finding is that the identified conditions can be applied to both Essity and their feminine care category. Much of what was found in the empirics is connected to Essity. It is possible that the feminine care category is affected by how other parts of the company deals with sustainability. Even though the

identified conditions do not exclusively suit the feminine care category, there is a need to understand the specific context in where the category is active. Since different contexts encounter different barriers and challenges, the authors want to highlight that the conditions found in this thesis are significant for this specific context. This reasoning goes in line with what Okumus (2003) states, that it may be misleading to require standard factors for each situation of implementation. In this thesis, the authors looked at one company and received one snapshot. Even though the identified findings cannot be distinguished between the feminine care category and Essity, the findings are relevant for the aim. In order for other companies to identify its conditions and attributes, there is a need to analyse the context in which they are active. The conceptual framework, developed by the authors, can be used for this purpose.

The conceptual framework takes sustainable development, wickedness and salience, motives and incentives and the VMOSA tool into account. These are necessary to consider since it is important to be aware of the complexity of sustainability, what drives the company to work with sustainability and to state and formulate its vision, mission, objectives, strategy and action plan. By enabling the implementation of corporate sustainability strategies for companies, more companies have the potential to provide environmental, social and economic benefits for society. Thereby, companies can positively contribute to sustainable development. Within the feminine care sector, an implementation of a corporate sustainability strategy can contribute to awareness about hygiene and menstruation, breaking taboos and shifting stereotypes in society. In addition, an implementation can provide more women with products that can enable them to live a fuller life that enables more women to attend school, work and other daily activities. This entails a positive effect for the society, since more women receive education and contributes to its development by working.

6.1 Future research

As this thesis shows, little research has been done on the implementation of corporate sustainability strategies. This study provides more knowledge regarding conditions that enables the implementation. Yet, studies on conditions that can hamper the implementation process are still relatively unexplored. Therefore, future researchers could use a case company that has failed to implement their corporate sustainability strategy, in order to identify obstacles. Further, longitudinal studies, cross-sectional studies and comparative studies would be of use as these would add new approaches in the research field.

Future researchers could also develop the authors' conceptual framework further and explore it in other contexts. Further, this study draws on the findings from Engert and Baumgartner (2016), which have an organisational viewpoint. It could be interesting to develop a model with other viewpoints in focus, for example a marketing perspective.

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Appendix I

VISION
Dedicated to improving well-being through leading hygiene and health solutions

MISSION
To sustainably develop, produce, market and sell value-added products and services within hygiene and health

OBJECTIVES

Generate increased **shareholder** value through profitable growth

Enable more **people** every day to enjoy a fuller life

Contribute to a sustainable and circular **society**

Enable our **employees** to realize their full potential, as part of one winning team

STRATEGIES

Win in chosen **geographies** and **categories**

Focus on **customers** and **consumers**

Innovate bigger **brands**

Drive **efficiency**

Figure 6 Essity's strategic framework (Annual and Sustainability Report, 2017)

Appendix II
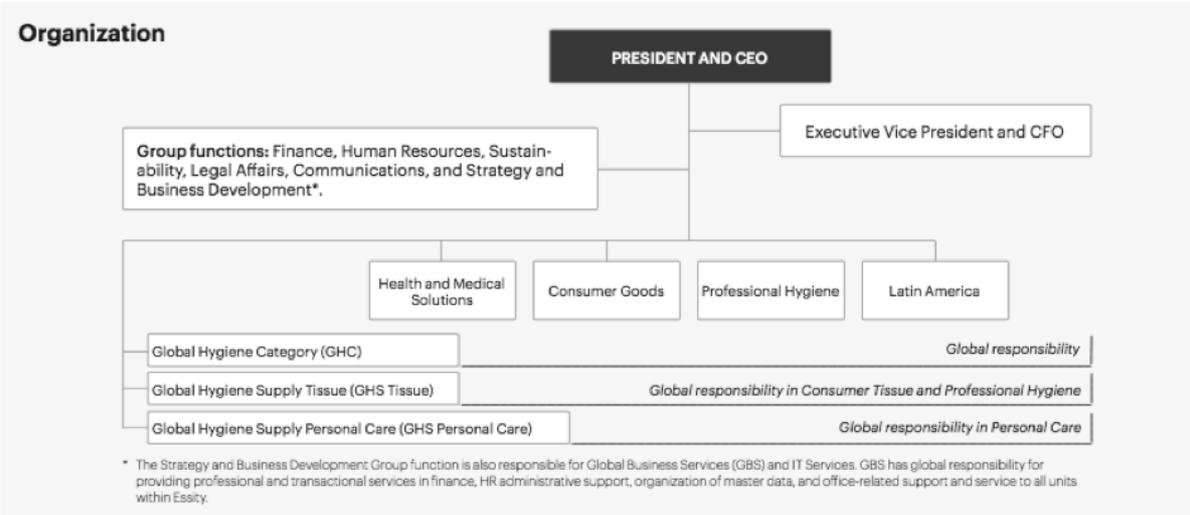
Figure 7 The organisational structure at Essity (Annual and Sustainability Report, 2017)