



Sveriges lantbruksuniversitet
Swedish University of Agricultural Sciences

Department of Forest Economics

Ensuring legitimacy through CSR communications in the biobased sector

Att säkerställa legitimitet genom CSR kommunikation i den biobaserade sektorn

Ludvig Essebro

Master Thesis • 30 hp

Forest Science Programme

Master Thesis, No 18

Uppsala 2020

Ensuring legitimacy through CSR communication in the biobased sector

Att säkerställa legitimitet genom CSR kommunikation i den biobaserade sektorn

Ludvig Essebro

Supervisor: Cecilia Mark-Herbert, Swedish University of Agricultural Sciences, Department of Forest Economics
Examiner: Anders Roos, Swedish University of Agricultural Sciences, Department of Forest Economics

Credits: 30 hp
Level: Advanced level, A2E
Course title: Master thesis in Forest Science
Course code: EX0976
Programme/education: Forest Science Programme
Course coordinating department: Department of Forest Economics

Place of publication: Uppsala
Year of publication: 2020
Title of series: Master Thesis
Part number: 18
Online publication: <https://stud.epsilon.slu.se>

Keywords: business ethics, corporate responsibility, corporate sustainability, forest sector, SDG, sustainability, sustainability reporting
affärsetik, företagssansvar, hållbarhetsrapportering, hållbarhetsredovisning, hållbar utveckling, skogsindustri, skogssektor

Swedish University of Agricultural Sciences

Faculty of Forest Sciences

Department of Forest Economics

Summary

The importance of corporations in sustainable development has increased. With augmented expectations of responsibility from the general public, the corporation may be obligated to engage in corporate sustainability to obtain legitimacy and a social license to operate. However, acting responsibly and being perceived as a responsible corporation, may also infer positive economic effects for said corporation. To be able to benefit from responsible actions economically, the corporations need to be able to communicate their efforts effectively. Ineffective, false, or unbacked communication, on the other hand, may invite criticism and adverse effects.

This study aimed to *explain how forest corporations ensure legitimacy in their operations through Corporate Social Responsibility (CSR) communications*. To do this, corporate communication was examined through sustainability reports of three forest corporations. Corporate statements and messages aiming to ensure legitimacy from stakeholders was examined in the study. In addition, corporate representatives were interviewed to provide further information about the statements, and messages the corporations use regarding corporate social responsibility. A theoretical framework consisting of legitimacy, institutional theory, and CSR communications was used to guide the analysis of the findings.

The findings showed that forest corporations used several key statements to communicate their sustainability efforts to their stakeholders through the sustainability reports. These statements were analyzed, and discussed using the theoretical framework of legitimacy, institutional theory and CSR communication strategies.

The study contributes with possible explanations of how corporations may communicate their CSR activities to enable certain legitimacy to be ensured. By using CSR communication strategies, the corporations are assisted in their strive for legitimacy. A conclusion from this study is that specific CSR communications strategies yield specific types of legitimacy.

Keywords: *business ethics, corporate responsibility, corporate sustainability, forest sector, SDG, sustainability, sustainability reporting*

Sammanfattning

Företagens betydelse för en hållbar utveckling har ökat. Men intensifierade förväntningar från allmänheten gällande ansvarstagande innebär att företag öka sina ansträngningar gällande hållbarhet för att få legitimitet och kunna bedriva sin verksamhet. Att agera ansvarsfullt och uppfattas som ett ansvarsfullt företag kan emellertid också innebära positiva ekonomiska effekter för företaget. För att ekonomiskt kunna dra nytta av företagets ansvarsfullhet måste de också kunna kommunicera sina insatser effektivt. Ineffektiv, falsk eller dåligt underbyggd kommunikation kan å andra sidan innebära kritik och negativa effekter för företaget.

Denna studie syftade till att förklara hur skogsföretag säkerställer legitimitet i sin verksamhet genom Corporate Social Responsibility (**CSR**)-kommunikation. För att göra detta undersöktes företagskommunikation genom hållbarhetsrapporter från tre skogsföretag. Dessutom intervjuades företagsrepresentanter för att kunna få fördjupad förståelse av handlingar, uttalanden och meddelanden gällande företagets sociala ansvar. Ett teoretiskt ramverk bestående av legitimitet, institutionell teori och CSR-kommunikation användes för att vägleda analysen av resultaten.

Resultatet visade att skogsföretagen använde flera viktiga uttalanden för att kommunicera sitt hållbarhetsarbete till sina intressenter via hållbarhetsrapporterna. Dessa uttalanden analyserades och diskuterades med hjälp av det teoretiska ramverket bestående av legitimitet, institutionell teori och CSR-kommunikationsstrategier.

Studien bidrar med möjliga förklaringar kring hur företag kan kommunicera sina CSR-aktiviteter för att säkerställa legitimitet. Genom att använda en modell för olika CSR-kommunikationsstrategier, kan företagen hjälpas i sin strävan efter legitimitet. En slutsats från denna studie är att specifika CSR-kommunikationsstrategier ger specifika typer av legitimitet.

Nyckelord: affärsetik, företagssansvar, hållbarhetsrapportering, hållbarhetsredovisning, hållbar utveckling, skogsindustri, skogssektor

Table of Contents

1	INTRODUCTION.....	1
1.1	PROBLEM BACKGROUND.....	1
1.2	PROBLEM.....	2
1.3	AIM	3
1.4	DELIMITATIONS.....	3
1.5	OUTLINE.....	4
2	METHOD.....	5
2.1	RESEARCH DESIGN	5
2.2	LITERATURE REVIEW	5
2.3	CASE STUDY.....	6
2.3.1	<i>The case and unit of analysis</i>	6
2.3.2	<i>2.3.2 Data collection</i>	8
2.4	ANALYSIS OF DATA	9
2.5	QUALITY ASSURANCE.....	10
2.6	ETHICAL CONSIDERATIONS	11
3	THEORY.....	12
3.1	CORPORATIONS ROLE IN SUSTAINABLE DEVELOPMENT	12
3.2	CSR IN AN INSTITUTIONAL CONTEXT	13
3.3	LEGITIMACY	15
3.4	A CONCEPTUAL FRAMEWORK FOR CORPORATE SOCIAL RESPONSIBILITY	16
3.4.1	<i>CSR communication strategies</i>	17
3.4.2	<i>Legitimacy through CSR communication strategies</i>	19
4	EMPIRICAL BACKGROUND.....	20
4.1	SUSTAINABILITY MANAGEMENT SYSTEMS	20
4.1.1	<i>Sustainability reporting</i>	20
4.1.2	<i>Forestry certification</i>	21
4.1.3	<i>Agenda 2030 and the Sustainable Development Goals</i>	21
4.2	THE FOREST SECTOR.....	22
4.3	RECENT STUDIES	22
5	EMPIRICS.....	26
5.1	PROMOTING A CLIMATE POSITIVE PRODUCTION	26
5.2	SUSTAINABLY MANAGED FORESTS	28
5.3	ALIGNING WITH THE SUSTAINABLE DEVELOPMENT GOALS	30
5.4	REDUCING EMISSIONS AND PRODUCING CLEAN ENERGY	31
5.5	TAKING SOCIAL RESPONSIBILITY	31
5.6	DIALOGUE WITH STAKEHOLDERS	32
6	ANALYSIS	35
6.1	PROMOTING A CLIMATE POSITIVE PRODUCTION	35
6.2	SUSTAINABLY MANAGED FORESTS	36
6.3	ALIGNING WITH THE SUSTAINABLE DEVELOPMENT GOALS	37
6.4	REDUCING EMISSIONS AND PRODUCING CLEAN ENERGY	38
6.5	TAKING SOCIAL RESPONSIBILITY	39
6.6	DIALOGUE WITH STAKEHOLDERS	39

7 DISCUSSION	41
7.1 WHAT DRIVING FORCES INFLUENCE CORPORATIONS IN THEIR CSR COMMUNICATIONS?..	41
7.2 HOW DO CORPORATIONS MANAGE STAKEHOLDERS IN THEIR CSR COMMUNICATIONS? ...	42
7.3 HOW FOREST CORPORATIONS ENSURE LEGITIMACY IN THEIR OPERATIONS	
THROUGH CSR COMMUNICATIONS	44
7.3.1 <i>Legitimacy connected to CSR communication strategies and institutional</i>	
<i>pressures</i>	45
8 CONCLUSIONS	48
9 BIBLIOGRAPHY	50
APPENDICES.....	54

1 Introduction

The chapter commences with a description of the background to the problem. Further, the problem itself is presented before the aim, and research questions of the study are specified. Finally, the delimitations of the study are explained before the chapter are concluded with an outline of the study.

1.1 Problem background

The forest has always been important for the Swedish society. By providing wood for warmth, cooking, and shelter, the forest has been the foundation for livelihood. Over the years, the importance of the forest has grown with the population. Settlers expanded their residency from the southern and onshore parts of the country into the woods. Even though the bread and butter of the settlers were made from exploiting the land for agricultural purposes, the forest was not useless. The forest provided opportunities for hunting and grazing cattle.

In the 19th century, the opportunities of the forest were of another dignity. The industrial revolution made its entry in Western Europe, resulting in large manufacturing facilities were constructed across the continent. The facilities were in demand for forest products for construction and fueling as well for emerging communities connected to the industries (Wetterberg 2018). The resources in the proximity of the industries were diminishing, and suddenly, the vast Swedish woodlands provided forest products of value for a number of industries (McKay *et al.* 2004). Today, several Swedish industries capitalize on the forest resources. The forest industry operations span from forest management via sawn timber to sophisticated methods of extracting fractions in paper production. Swedish forests are and have been a pillar for the country's economic growth and welfare (Kardell 2004; Wetterberg 2018).

However, in today's corporate landscape, economic growth is not enough. Corporations represent 71 % of the one hundred largest economies in the world (Babic *et al.* 2017 p. 27). Even though corporations are not democratic institutions, they serve public needs by offering job-opportunities, educational input, and products for consumption as well as redistributing funds through taxes. On top of that, many corporations make considerable efforts to take further responsibility for stakeholders and the environment. This could be addressed by expanding the view of corporate values from purely economic to also embracing social and environmental values. The idea of corporates embodying these extended values is commonly referred to as "the triple bottom line," and the three value dimensions that serves as a base for sustainable development (Elkington 1994; Ebner & Baumgartner 2008). Sustainable development (**SD**) has been defined by the UN Brundtland report in 1987 (Brundtland 1987; Ebner & Baumgartner 2008). Since the popularization of the term SD, the role of corporations in sustainable development has been discussed, questioned, defined, and redefined (Dyllick & Hockerts 2002; Hopkins 2006; McElhaney 2008). In 2015, the United Nations adopted a resolution regarding sustainable development for all member states (UN General Assembly 2015). The resolution consists of 17 sustainable development goals (**SDG**) that represent the core of the world's quest for sustainability. The SDGs serve as a helpful tool for corporations looking to distinguish goals in their ambitious aim to be responsible.

There is more to corporate responsibility than "doing good" and serving public needs. Porter and Kramer (2002, 2007, 2011) amongst others have repeatedly argued that corporate responsibility gives an advantage to the practicing company. Thus, making it beneficial for corporations to act responsibly. By conducting a strategic practice of corporate responsibility

towards sustainability, corporations can ensure survival and profit maximization in the long-run (Falck & Heblich 2007). Possible desirable outcomes of acting responsible could include cost savings through reduced energy consumption, motivated employees through proper working conditions, and higher demand for their products as a result of responsible actions (Cone Communications 2018).

The current actualization of sustainable development combined with a growing market for responsible corporations may result in new, excellent opportunities for the Swedish forest sector. The circular nature of the forest resource can serve as an instrument for sustainable development concerning environmental issues. While the actual abilities of forests to absorb carbon dioxide is not indisputable (Hadden 2017), the general understanding is that the climate positive effects of forestry can help in the transformation towards a fossil-free future.

In addition to the actual resource, Sweden possesses fine-tuned legal instruments and detailed legislation regarding the workplace and general human rights (LO *et al.* 2006). A robust legal framework can operate as a fortunate base for ambitious work towards social sustainability. Yet, there are areas where forest corporations can improve their environmental impact. For example, the pulp and paper industries of the forest sector are a cause of major energy usage (Stenqvist *et al.* 2011). With increased efficiency, corporations can make substantial improvements for the environment while also saving large sums of money. Several leading corporations operating in the forest sector have seized the opportunities that sustainable development and corporate responsibility have to offer. Most corporations have accomplished substantial results and achieved many awards for their sustainability work (BillerudKorsnäs 2019; Essity 2019; Holmen 2019; Stora Enso 2019).

1.2 Problem

With recognition comes scrutiny and higher expectations, which leads to difficulties in communication of sustainability efforts. Today, communicating favorable sustainability results is not enough for the stakeholders (Morsing *et al.* 2008). Ashforth and Gibbs (1990) suggest that by communicating their ambitions, corporations are more exposed to negative attention. Too extensive communication of corporate responsibility may also raise suspicion that the corporation has something to hide (Brown & Dacin 1997). In addition to communicating in the right frequency, the corporations are expected to be transparent (Dubbink *et al.* 2008). Transparency serves as an important condition in improving the environmental and social performance of corporations.

There is no doubt that through sustainable usage of forest resources, the forest sector can take leadership transitioning towards a green and sustainable future (Lähtinen *et al.* 2017). However, the view of how to sustainably use forest resources diverge. Since the forest sector needs to manage its production of trees within a living environment, this is complicated. The corporations are required to ensure the viability of living organisms in the forest while producing trees for the industry. The forest corporations, the Swedish government, and non-governmental organizations (NGOs) do not always agree on how to manage the forests in the best way (Swedish Society for Nature Conservation 2017). Forest corporations also need to account for the production of sawn wood, paper, tissue, and other products from the forests. In order to take responsibility through sustainable production, the corporations need to practice governance related to resources such as energy, water management, and recovery of forest products.

In addition to be expected to act responsible, corporations are held accountable for their actions. Accountability implies declaring what has been done regarding social, environmental as well as financial development. The systems and structure for reporting financial results are well-established and straight forward. Accounting for social and environmental results, does not have as established forms and procedures which leads to both opportunities and challenges. Structures for social and environmental reporting are under development and standards such as those provided by the Global Reporting Initiative (**GRI**) are available for the corporations. However, in order to truly be accountable for their actions, corporations need to make sure that their data are trustworthy (Zafar *et al.* 2017).

1.3 Aim

Despite complexity in CSR communications and deviating stakeholder expectations a number of forest corporations show ambitious CSR objectives. Therefore, *the aim of this study is to explain how forest corporations ensure legitimacy in their operations through CSR communications.* Two research questions have been formulated to assist in answering the aim of the study:

- What driving forces influence corporations in their CSR communications?
- How do corporations manage stakeholders in their CSR communications?

1.4 Delimitations

To be able to study and explain how forest corporations ensure legitimacy in their operations through CSR communications, certain delimitations have to be made. These delimitations are presented below in terms of choices relating to methods, theory, and empirics.

The study is designed as a case study. The study indented to investigate a specific case in depth with no ambitions to make an empirical generalization. Data was collected through sustainability reports and interviews (Appendix 1). By using semi-structured interviews, opinions, thoughts, and understanding can be captured (Yin 2009). However, the statements in the interviews do not provide objective facts. Since the objective is to explain how corporations seek legitimacy, the opinions and judgments of the persons involved are more interesting than hard facts. The stakeholder perspective is not included in this study.

A comprehensive literature review has been conducted, and several aspects of corporate legitimacy and CSR communications are included. The study use theories on legitimacy, institutional theory, and CSR communication. These theories made up the foundation of the analysis of the findings. No other theories where used, thus suggesting that certain aspects may be overlooked.

Delimitations in the studied channel of communication have been made. Only the latest sustainability reports of the corporations are studied. Other channels of communication are not included in the study unless being discussed in the interviews by the sustainability managers and directors. This could affect the results of this study, and specific statements and targeted stakeholders may have been overlooked. The number of studied corporations and interviews may affect the results of the study. The interviews used an interview guide with set questions (Appendix 2). Relevant aspects not covered by the questions may also be missed. The interviewees had the opportunity to add relevant information after the interviews were conducted.

1.5 Outline

The study consists of eight chapters (Figure 1), where the first three sets the background and framework for the study. The following three regard the studied case while the last two discuss the case study in a broader perspective.

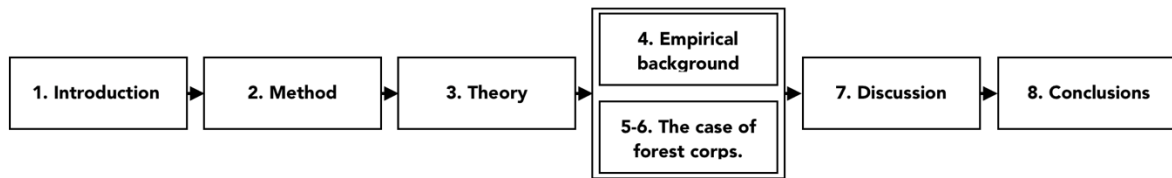


Figure 1. Illustration of the outline of the study.

In the first chapter, the empirical problem is identified, and a background regarding the problem is presented. Further, the chapter covers the aim, research questions, delimitations, and disposition of the study. The second chapter consists of choices of methodical approaches that has been done through the study. Following is an exposé over the choices of unit of analysis and quality assurance of the study. The third chapter includes a presentation of the theoretical framework used for the analysis of the empirics. Chapter 4-6 focuses on a particular case studied in this study. The fourth chapter gives the reader a background to the empirics, whereas the fifth chapter consists of the actual result of the study. In the sixth chapter, the result is analyzed using the theoretical framework established in the third chapter. In chapter seven, the research questions from chapter one is discussed and answered. The analyzed result is discussed using the theory, background, and earlier studies. The last chapter, chapter eight, consists of the conclusions that can be drawn from the study, as well as suggestions for further research.

2 Method

In this chapter, choices relating to methodical design and approach are presented. Choices are discussed with reference to the aim of the study, to ensure that they are relevant and how they affect the research process. The study uses a flexible design that is based on a continuous literature review for developing a case study.

2.1 Research design

In this study, the complex subject of CSR communications and how the macro phenomenon is guiding corporations are studied. Corporations seek legitimacy by complying with the institutional context or communicating with their stakeholders (Suchman 1995; Castelló & Lozano 2011). Both legitimacy and the institutional context can be considered as social constructions based on the perception of the corporations (Suchman 1995; Matten & Moon 2008). Furthermore, the study seeks to understand a real-world problem and does not originate from an existing theory. The characteristics described above suggest that a flexible design is appropriate for this study (Robson & McCartan 2016). A flexible design gives the possibility to adjust the research questions and develop a theoretical framework through the collection of data, thus making it suitable for this study.

Since flexible research design relies on the interpretations by the researcher, there is a risk of missing or misunderstanding the collected data (Robson & McCartan 2016). By seeing the study as an iterative process where the researcher moves back and forth between the different segments of the study, this risk can be managed. This approach is commonly referred to as abductive (Yin 2009) and enables multiple data sources. Through multiple sources of data of the same problem, triangulation can be ensured, resulting in a more trustworthy study (Denzin 1970; Bryman & Bell 2017). The study is based on a literature review of CSR communications and major theoretical frameworks regarding such communications and a case study of the problem in the real-world.

2.2 Literature review

Gaining knowledge of previous research is essential in order to design the study (Bryman & Bell 2017). However, the literature review sought to find relevant works for the particular study rather than an comprehensive review regarding the general subject of sustainable development (Maxwell 2006). Robson and McCartan (2016) suggest that reviewing literature has multiple purposes, with the main concern being to decide on research questions to which a researcher seeks answers. In order to answer the research questions, a theoretical framework is constructed by previous research relevant to the study.

To form research questions and construct a relevant framework, the literature review of the study covers multidisciplinary sources regarding CSR communication, institutional theory, and legitimacy. The search for literature is executed through the databases Primo, Google Scholar, and Web of science. The literature can be arranged in three categories; literature on corporate strategies for communicating CSR, literature on how corporations attain legitimacy through CSR, and, lastly, literature on the broader frameworks guiding these events. A variety of journals are represented in the literature review to ensure a dynamic framework. However, relevant journals (*e.g.*, The Journal of Business Ethics and Corporate Communications: An International Journal) have been examined more closely in order to assure that a significant perspective have been accounted for. All articles included are peer-reviewed and most well-

cited within the field. In that sense, the literature review seeks reliability. While the central part of the literature review is made of relevant scientific articles, additional sources forming the empirical background to case are also included. To be able to make decisions on appropriate methodical approaches, relevant methodical literature was gathered.

2.3 Case study

When explaining an ongoing and uncharted problem, as in this study, case studies can be a favorable strategy (Yin 2009). A case study highlights one particular phenomenon (case) in its context (Robson & McCartan 2016), and it is the case itself that the researcher strives to explain (Bryman & Bell 2017). A case can be anything, a person, a community, an event, a relationship, or an organization (Hakim 2000). This study examined the case of corporation CSR communications in the forest sector. Case studies enable flexibility in the unit of analysis, allowing for multiple units being studied in the same case or being separate cases eligible for comparison. Since this study aims to explain how communication is conducted within a field, rather than in separate forest corporations, all corporations studied will be included in the same case. The characteristics of case studies makes it a suitable strategy when conducting flexible design (Robson & McCartan 2016).

Although case studies are suitable for this study, the method is not excluded from risks. Robson & McCartan (2016) suggest that the looseness and selectivity have significant trade-offs. If the study is too loose in its design, the less selective the researcher can be regarding their data. Whereas a researcher starting with a too narrow conceptual framework will be blinded for the possibility of critical features of the case. Furthermore, case studies are often subject to subjective bias (Yin 2009) and premature conclusions (Eisenhardt 1989). While there is no way around the dilemma of looseness versus selectivity, it is crucial to be aware of the counterbalance between them. By using an abductive approach, allowing to go back to modify research questions, the study sought to avoid premature conclusions as the empirical results meet the theoretical framework giving new insights (Dubois & Gadde 2002). Finally, by trailing the study, through case study protocol (Appendix 1), the risk of bias is decreased (Yin 2009; Robson & McCartan 2016), ensuring that the possible risks of case studies are accounted for.

2.3.1 *The case and unit of analysis*

When using a flexible design, the aim guides the selection of the case and units of analysis (Robson & McCartan 2016). The forest sector in Sweden fits the aim of this study in two ways. Firstly, the institutional framework guides Swedish corporations to responsible actions through well-developed labor legislation and ambitious environmental goals (Swedish Government 2002; LO *et al.* 2006). These favorable conditions, combined with a transition among European corporations towards more explicit CSR (Matten & Moon 2008), make Swedish corporations interesting units of analysis. Secondly, the forest sector provides an opportunity for responsible corporations through a renewable resource. This has guided corporations towards a leading position regarding CSR (BillerudKorsnäs 2019; Holmen 2019; Stora Enso 2019), thus making the sector an interesting case to study.

Four criteria guided the selection of units of analysis (Table 1). These criteria contribute to that the corporations share several significant similarities. The criteria concern the size and domicile of the corporations as well as the availability of corporate documentation.

Table 1. Criteria for choosing unit of analysis

Criteria	Justification
Corporations in the forest sector	Corporations operating in the same field will share opportunities and challenges in their CSR work and communications
Corporations mainly operating in Sweden	Exclude corporations operating under entirely different conditions. Truly global companies are facing other issues regarding sustainability than those mainly operating in Sweden
Yearly revenue of at least 6 billion SEK	By excluding companies with a lower yearly revenue, the unit of analysis will share similar issues. Large corporations are also more likely to have a well-considered CSR communications strategy
Officially published sustainability reports and Code of Conduct	Corporate documents must be officially published to be considered as a part of corporate communications. Since this study aims to explain how and why corporations communicate CSR, it is crucial that the corporations communicate similar documents.

The corporations that fit the description share similarities and still have differences that provide a compelling variety of parameters regarding owner structure, product area, and forest ownership (Table 2).

Table 2. Selected corporations for the study

Corporation	Sveaskog	Södra	Holmen
Ownership structure	State-owned (Swedish)	Forest-owner association	Private, Swedish owners
Product areas	Forest	Forest, paper, cardboard, pulp, sawn wood, energy	Forest, paper, cardboard, pulp, sawn wood, energy
Possession of forest land in hectares (ha)	3 950 000 ha	0 ha, owned by the forest-owners	1 300 000 ha
Production	No	Yes	Yes
Production abroad	No	No	Yes
Certification	FSC/ PEFC	FSC/ PEFC	FSC/ PEFC
Sustainability manager in top management	No	Yes	Yes

Three corporations have been selected; Sveaskog, Södra, and Holmen. Sveaskog, since its owner structure as a state-owned corporation may allow for further engagement in sustainable development concerning the forest, climate change, and nature. The ownership structure is also the reason for choosing Södra. Södra has a strong connection to small forest owners, through the cooperative owner structure, which implies more focus on protecting their interests. How this is combined with CSR activities is an appealing aspect of selecting Södra. The last unit of analysis will represent private owned forest corporations. Holmen represent the private sector. Sustainability reports were studied to gather information about the communication of the corporations. In addition, three interviews were conducted. The participants are presented in Table 3.

Table 3. Participants in the study

Participant	Corporation	Position	Validation	Date of validation
Elin Swedlund	Holmen	Sustainability Manager	Yes	2019-12-02
Lena Sammeli-Johansson	Sveaskog	Sustainability Director	No	-
Maria Baldin	Södra	Communication and sustainability director	Yes	2019-12-03

The participants in the study represent the corporate representatives in charge of sustainability. All participants have leading positions at the corporation within their field. After taking part of the study, participants had the opportunity to review and validate the transcript from the interview. One participant was sent the transcript but did not provide a validation.

2.3.2 2.3.2 Data collection

Given the aim and design of this study, multiple sources of data was collected. In this case, there is not a single technique of collecting data that can provide an answer to all the research questions. However, by both studying corporate documents and conducting interviews, the problem can be studied in several ways, enabling research questions being answered, and the aim is achieved. By studying the problem in multiple ways, and triangulating the data, the creditability of a study using flexible design are increased (Yin 2009; Robson & McCartan 2016).

This study examined official documents regarding corporate sustainability actions and strategies provided by the corporation. The documents can be seen as official communication from the corporation. Robson and McCartan (2016) describe documentation as an object unaffected by the collection of the researcher. This is favorable when the intention is to explain how corporations communicate with different stakeholders. Bryman and Bell (2017) suggests analyzing the contents of documents when doing qualitative case studies on organizations, using Hodson (1996) as an example. In this study, the most recent annual report (2018) of the corporations are used. Annual reports consist of information about what has been done, financially, environmentally, and socially, by the corporation. The report can be divided into a sustainability report and a financial report. While the official documents provide relevant *information concerning corporate communication, it is not sufficient when using a flexible* design, trying to answer the given research questions relating to how legitimacy is ensured through corporate communication.

Therefore, interviews offered an additional dimension on the CSR communications strategy. Yin (2009) stresses that interviews are essential in case studies, as it allows for a detailed interpretation of the problem. Robson and McCartan (2016) further explain that interviews, especially semi-structured interviews, are commonly used in flexible design. When using semi-structured interviews, the researcher uses the theoretical framework when collecting data, and at the same time, can be responsive to the interviewee's answers. Even though the method is suitable for the design, semi-structured interviews are not exempt from difficulties causing invalid results. The quality of an interview is much like flexible design itself, depending on the quality of the researcher (Robson & McCartan 2016; Bryman & Bell 2017). Researchers must account for how questions are formulated as well as how they are acting during the interview (Walker 1985). In addition, the time, place, and media of the interview may also affect the results of the study. Face-to-face interviews have advantages to telephone or e-mail interviews, allowing for longer duration and possibility to account for non-verbal communications (Robson

& McCartan 2016). Whereas telephone or e-mail interviews are less time-consuming and less susceptible to bias (*ibid.*).

With the preceding discussion on interviews, in this study, three semi-structured interviews with employees involved in sustainability and, or, communications of the corporations were conducted. The interviewees had the possibility to determine the time and place of the interview, ensuring them feeling comfortable talking openly and freely (Robson & McCartan 2016). A complete case-study protocol with all steps regarding the contact with the interviewees were conducted (Appendix 1). The interview followed a guide (Appendix 2) of questions with the possibility to adapt to the conversation of the interview. To further enable for open and free answers, the interview reassembled a regular conversation and allowed for deviating from the guide if necessary (Holme *et al.* 1997). To avoid bias or misconception, the interviews were recorded and transcribed (Robson & McCartan 2016) in accordance with the legislation (GDPR) in force (Swedish Data Protection Authority 2019).

2.4 Analysis of data

Since the aim of the study is to explain how forest corporations ensure legitimacy in their operations through CSR communications, the communication needs to be analyzed with a tool that captures the features and substance of the message. To do this, content analysis was deemed as a suitable method of processing data. As Neuendorf (2002, 1) states, content analysis is “the systematic, objective, quantitative analysis of message characteristics.” Content analysis of documents allows for multiple aspects of the documents to be taken into consideration. While the actual text of the document is of most importance, content analysis also includes illustrations, images, symbols, and other key features to provide a context for the analysis (Neuendorf 2002; Robson & McCartan 2016). By framing the context, the purpose of the text can be attained, as well as the cultural, social, and institutional aspects in play.

Further, as Bryman and Bell (2017) suggests, content analysis implies a focus on the meaning and implication of a text or an interview. This enables the utilization of content analysis when processing the interviews as well. While content analysis traditionally is a quantitative tool, documents and interviews are based on words, thus allowing for a qualitative approach (Robson & McCartan 2016). Given the flexible design and abductive approach of this study, a qualitative content analysis has been used.

While the method of analysis appears suitable for the study, content analysis of documents is not free of potential biases and inaccuracy. Robson and McCartan (2016) highlights the importance of keeping the author and the purpose of the documentation in mind. The material is produced for another audience and purpose than being examined by researchers. As a result, the analysis may provide evidence and meanings in a text that is not intended by the author. To get by the issue, one reason for conducting interviews is to collect evidence about the intentions and purpose of the corporate representatives that conducted the written communication.

The base for the content analysis were the research questions. Several themes, based on the research questions, were chosen after an initial scanning of the documents. Through these themes, six key statements from the corporations regarding their CSR activities were identified. Through the analysis, the statements were given a perceived priority. The prioritization of corporate statements was guided by the frequency of the statements, as well as the heading size, text position, and affiliated images to the actual statements. By interviewing the sustainability managers and directors, the priority was further guided. Fractions from the key statements are

included in the empiric's chapter and analyzed with the theoretical framework in mind in the analysis chapter.

2.5 Quality assurance

Ensuring trustworthiness is crucial in the research process (Robson & McCartan 2016). Trustworthiness is typically attained through achieving validity and reliability. Validity refers to the accuracy of the result, and reliability concerns the consistency of measure. A research measure is considered reliable if it produces stable results. However, when using flexible design, some researchers suggest that validity and reliability cannot be achieved (Wolcott 1994). Others provide an alternative terminology to describe the process of quality assurance in flexible design (Guba & Lincoln 1994). Notwithstanding the criticism, this study uses the traditional terminology when discussing quality assurance. With support from researchers such as Morse (1999) and Kvale and Brikmann (2009), the terms validity and reliability are used in order to conform with the general research terminology. Considering the critique of flexible design and the appurtenant quality assurance, the process of ensuring quality is crucial (Yin 2009). To describe the methods used to achieve validity and reliability, a set of techniques provided by Riege (2003) has been used (Table 4).

Table 4. Techniques for establishing validity and reliability in case studies (Riege 2003, 78-79 with authors modifications)

Case study design test	Examples of techniques	Application in this study
<i>Construct validity</i>	Collecting data through multiple sources	Triangulation by interviews and analysis of corporate documents
	Establish chain of data collection	Documenting collected data. Recording and transcribing interviews
	Review of evidence by third-party	Through review by supervisor and input from opponents
<i>Internal validity</i>	Ensure the systematic relation of concepts and findings	Identical framework applied to all data
	Assist explanation through illustrations and diagrams	Analysis use models and illustrations from theoretical framework
<i>External validity</i>	Define the opportunities and boundaries of selected research design	Done throughout method-chapter
	Compare evidence with existing literature in the analysis	Analysis based on theoretical framework. Abductive approach used
<i>Reliability</i>	Full account to ideas and theories given	Done in the theory-chapter
	The research issues and choice of research method align	Accounted for in the method-chapter
	Actions and observations are concretely recorded	Observations are noted and interviews recorded
	Case study-protocol is used	Done (Appendix 1)
	Data is mechanically recorded	Interviews are taped with adequate equipment
	Case study database is developed	Done through organization of gathered data
	Meaningful parallelism of findings is assured across multiple sources of data	Identical framework used through all documents and interviews
	Peer-review/examination is used	Proposal and half-time seminar with peers

The study construct validity through triangulating data from multiple sources, interviews, and corporate documents. Interviews are documented through recordings and transcription while the

public can access the studied corporate documents. The interviewees had the possibility to validate the transcribed interviews. The internal validity is ensured by the usage of graphic models and by using the same framework when data is being analyzed. The characteristics and boundaries of the research design are explained to ensure external validity. Furthermore, a comprehensive literature review was conducted and used in an abductive way in the analyzation of data. To ensure the reliability of the study, several techniques were used. For instance, a case study protocol has been applied, peer-reviewed has been used, recording of interviews and full account of ideas and theories have been given. Through these techniques provided by Riege (2003) of a good scientific case study, this study seeks validity and reliability.

2.6 Ethical considerations

Ethical considerations are crucial when deciding on research and associated methodologies (Kimmel *et al.* 2011). A study can have consequences both regarding participants of the study and in displaying the results correctly and ethically (Robson & McCartan 2016). Acknowledging the duality of research ethics, ethical considerations have been accounted for both in the process of data collection and to the studied area. In order to take ethical considerations regarding data collection, the participants were informed about the aim and content of the study and have agreed to participate in the study as well as being taped using Boynton's (2005) model of obtaining consent.

Corporate social responsibility regards the ethical behavior of organizations. This provides an interesting dilemma when discussing ethical considerations of ethical behavior – thus making a transparent and honest communication of data even more critical (Bryman & Bell 2017). While admitting that pure “value-free” science cannot be achieved (Robson & McCartan 2016), this study does not interpret the value judgments of the researcher in the process of gathering and analyzing data, as suggested by Robson and McCartan.

3 Theory

The theoretical chapter outlines a conceptual framework for the study. The chapter commences with a conceptualization of sustainable development regarding corporations. Further, the institutional context that guides CSR and communications are explained. A presentation of legitimacy follows as it is vital in understanding the motives of engaging in CSR activities. The chapter concludes with a presentation of CSR communications and the conceptual model of CSR communication strategies.

3.1 Corporations role in sustainable development

With an increased awareness of sustainable development, many definitions have risen to explain the corporation's role in reaching sustainability. Terms such as Corporate Responsibility (CR), Corporate Sustainability (CS) and, Corporate Citizenship (CC) has emerged, claiming to describe how corporations can, and should, take responsibility to assure a more sustainable future (Matten & Crane 2005; Steurer *et al.* 2005). At the same time, discussions about whether or not sustainable development applies to the corporate world are being held (Gray 2010). However, the popularization of CSR and increasing explicitly of corporate responsibility initiatives (Matten & Moon 2008), have established the need for conceptualizing on the subject. While some use the popular term CSR as an “umbrella,” including several corporate sustainability wordings (Matten & Moon 2008), others make clear distinctions between corporate sustainability and CSR (Steurer *et al.* 2005). Using the model of Steurer *et al.* (2005) sustainable development, corporate sustainability, and CSR are assumed as different levels of specification levels (Figure 2), where sustainable development is a societal concept, corporate sustainability works as a corporate concept. CSR operates as a management approach that can use specific management systems such as certification and reporting systems (e.g., Forest Stewardship Council and Global Reporting Initiative).

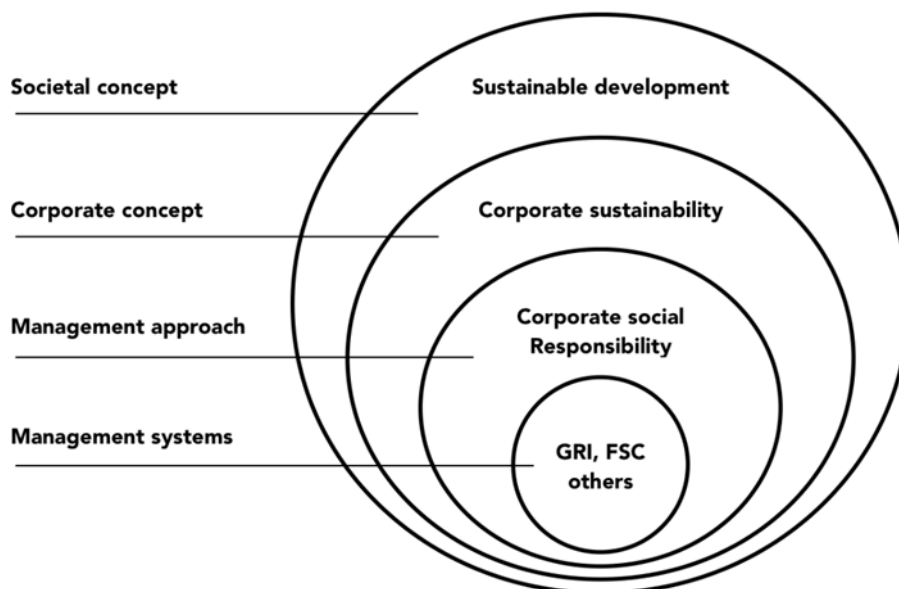


Figure 2. Overview of the sustainable development concepts (Steurer *et al.* 2005, 275, with minor modifications).

This study focuses on the communications of the management approach CSR. Several theoretical frameworks can be used to elaborate on CSR. However, this study uses a combination of institutional theory (DiMaggio & Powell 1983) to explain what forces influence

corporations in communicating their CSR activities. To explain how corporations communicate, one must first account for with whom corporations communicate. Freeman (1984) introduced the *stakeholder model* where a stakeholder is defined as: “Any group or individual who can affect or is affected by the achievement of the firm’s objectives” (*ibid.*, 25). In recent years, stakeholder theory has become a useful concept for explaining the actors who have an interest in the corporate social responsibility of a corporation (e.g., Morsing & Schultz 2006; Palazzo & Scherer 2006; Matten & Moon 2008; Morsing *et al.* 2008). Thus, making stakeholders the target audience for the CSR communication of a corporation. Corporations seeking legitimacy (Suchman 1995; Matten & Moon 2008) explain their intents and actions in CSR communication.

3.2 CSR in an institutional context

Actions and behavior of corporations cannot be explained solely from within; instead, the institutional context shapes corporate conduct (Meyer & Rowan 1977; Greenwood *et al.* 2008). The institutional context is constructed by social myths, rationales, and norms that influence the corporations on a macro level (Campbell 2007; Devin 2014). The context of a corporation is affected by the geographic location and its history (Matten & Moon 2008). The national *institutional framework* governs the financial, cultural, and political premises under which the corporation operates (Matten & Moon 2008). However, the institutional framework under which the corporations operate is not constant. Changes in the institutional framework presents new expectations and opportunities for the corporation (Matten & Moon 2008; Schultz & Wehmeier 2010).

Institutional theory provides a theoretical framework in understanding the changes in the institutional framework as well as the corporation itself. DiMaggio and Powell (1983) acknowledge these changes by illustrating that organizations with different approaches started to resemble each other. The process of acting homogeneously due to operating in the same organizational field is referred to as isomorphism. However, the isomorphic process provides more than similar organizations; it can also be a powerful tool in the development of a field (Meyer & Rowan 1977; Greenwood *et al.* 2002). Thus, institutional theory has become a widespread theoretical framework for explaining the development of CSR communications (Campbell 2007; Matten & Moon 2008; Devin 2014; Roszkowska-Menkes & Aluchna 2018).

The isomorphic process creating homogeneous organizations is a result of pressures. DiMaggio and Powell (DiMaggio & Powell 1983) divide the pressures in three categories; coercive, mimetic, and normative. *Coercive pressure* on organizations comes from the cultural expectation of the society, other organizations, and political influence through regulation (DiMaggio & Powell 1983). Through coercive pressure, corporations are forced to follow certain practices. Regarding CSR, the expectation of taking responsibility has risen during the 21st century. There are several examples of coercive pressure pushing corporations in taking CSR initiatives. For example, governments endorsing national sustainability strategies to stimulate sustainability initiatives (Swedish Government 2002; Eberhard-Harribey 2006). Systems for reporting CSR initiatives, and, formulating codes of conduct, such as the Global Reporting Initiative (**GRI**) and the UN Global Compact, being established (Matten & Moon 2008). In addition, increased consciousness of investors (Connaker & Madsbjerg 2019) and compliance with environmental standards (e.g., ISO 14000 and Forest stewardship council (**FSC**)) may result in corporations adopting CSR policies (Matten & Moon 2008).

Mimetic processes is a result of the organization being pressured by uncertainties and in return, imitate other organizations (DiMaggio & Powell 1983). Matten & Moon (2008) suggest that an

uncertain business climate tends to result in managers seeking “best practice” in their organizational field. Seeking best practice implies conforming to existing and trusted practices, as mentioned in the previous paragraph. García-Benau *et al.* (2013) argues that the financial crises affected corporations, causing the number of CSR reports to increase. This is an example of uncertainties forcing corporations to engage in similar behavior. Even though the financial crisis belongs to history, similar suspense can be seen in an increasing technological complexity and threats of a future crisis which may give rise to mimetic behavior.

Normative pressure accounts for the third form of pressure causing isomorphic change. Normative pressure relates to direct and indirect professionalism (DiMaggio & Powell 1983). The normative pressure is driven by professionals acquiring similar education and strengthened by interactions within professional networks (Roszkowska-Menkes & Aluchna 2018). With CSR being included in most leading business schools, often as a compulsory, the corporations will experience normative pressure to embrace CSR practices (Schultz & Wehmeier 2010).

Matten and Moon (2008) suggest that changes in the institutional framework and organizational fields not only oblige corporations to take responsibility but also affect the manner of how corporation communicate their CSR initiatives. The model explaining how the institutional context affect CSR communication approaches can be seen in Figure 3. The language a corporation uses to describe their responsibility may be expressed as explicit and implicit. Explicit CSR uses a normalized CSR terminology in their policies towards stakeholders, whereas implicit CSR do not phrase their actions in this way (Matten & Moon 2008). Taking an implicit approach to CSR, do not imply inferior responsibility from the corporation but merely that the communication differs. Implicit CSR often results from conforming to the institutional framework, whereas explicit CSR is a result of deliberate and strategic decisions (Porter & Kramer 2007). Matten and Moon (2018) argue that the recent changes in the organizational field and institutional framework through isomorphism have swayed European corporations to carry out a more explicit approach of CSR.

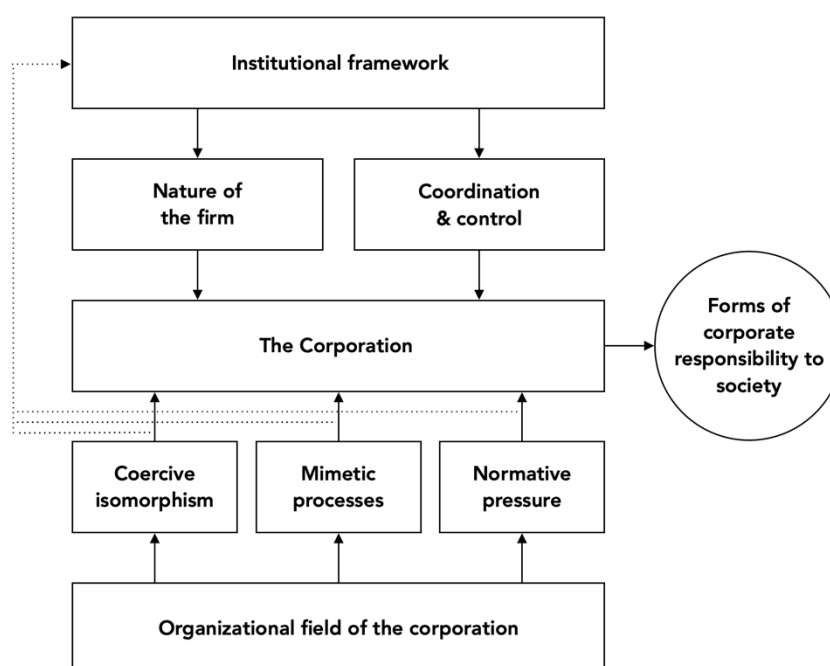


Figure 3. Corporate social responsibility and the institutional context of the corporation (Matten & Moon 2008, 413, with minor modifications).

The institutional framework sets the playing field for the corporation. For example, the Swedish political system has a well-developed employee regulation (LO *et al.* 2006), motivating explicit communication from corporations about their excellent labor policies to be excessive. Whereas under another institutional framework, this would be seen as voluntary actions resulting in opportunities for being explicit about the corporation's CSR activities. Likewise, the nature of the firm can affect the language regarding CSR. The institutional framework also shapes the nature of the firm through regulation and cultural systems (Matten & Moon 2008). The nature of the firm refers to both the corporation's ownership structure and the degree of latitude experienced by the management. In an institutional framework where ownership is market-based, and the stock market is the source of capital, explicit CSR provide needed transparency for investors. In Sweden, the ownership of corporations can range from private, state to economic associations (Coffee 2001) all justifying different approaches to CSR communications.

3.3 Legitimacy

Institutional theory relies on the notion that corporations seek legitimacy or, at least, the appearance of legitimacy (DiMaggio & Powell 1983; Suchman 1995; Deephouse 1996). By complying with the institutional context, following regulation and expectations of stakeholders, the corporation is considered legitimate (Deephouse 1996; Matten & Moon 2008). Suchman (1995, 574) define legitimacy as “a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions.” The definition of legitimacy suggests that corporations need to act in conformity of what is considered socially acceptable in order to survive (Palazzo & Scherer 2006; Johansen & Nielsen 2012). The survival derives from the resources of the institutional framework. A legitimate corporation allocates resources, such as loans and permits, from financial and political systems within the institutional framework (Mizruchi & Fein 1999; Pfeffer & Salancik 2003).

Corporations can attain legitimacy in different ways. Suchman (1995) explain these through three dimensions of legitimacy – pragmatic, cognitive, and moral. *Pragmatic legitimacy* rests on the calculations of self-interested stakeholders of the corporation (Suchman 1995; Palazzo & Scherer 2006). Stakeholders will impute legitimacy to the corporation through relationships if the corporation actions are beneficial for the stakeholders (Suchman 1995; Palazzo & Scherer 2006). This gives corporations the opportunity to weight the calculations by convincing stakeholders that the behavior of the corporation are beneficial for them (Ashforth & Gibbs 1990). *Cognitive legitimacy*, on the other hand, is hard for the corporation to control since it is primarily subconscious. Cognitive legitimacy “involve either affirmative backing for the organization, or a mere acceptance as necessary or inevitable based on some type of taken-for-granted cultural account” (Suchman 1995, 582). This type of legitimacy often results the corporation meeting social expectations through standards, professionalism, or certification, showing tendencies of coercive and mimetic isomorphism.

Attaining *moral legitimacy* relies, much like pragmatic legitimacy, on the active support from stakeholders. However, in contrary to the self-interested pragmatic legitimacy, moral legitimacy originates from the notion if an activity is the right thing to do or not (Suchman 1995). The ethical nature of moral legitimacy makes it difficult to manipulate in the same fashion as pragmatic legitimacy. Suchman (1995) suggests that moral legitimacy is a result of public discussion and can only be attained through participation in such dialogue.

Two leading perspectives are describing the manageable nature of legitimacy (Suchman 1995). While some view legitimacy in an institutional way (Meyer & Rowan 1977; DiMaggio & Powell 1983), others have a more strategic understanding of the subject (Ashforth & Gibbs 1990). *The institutional approach* highlights prescriptive behavior for corporations to gain support (DiMaggio & Powell 1983). This behavior implies complying with stakeholder expectations and does not see legitimacy as something that can be managed (Suchman 1995). *The strategic approach*, on the other hand, assume that legitimacy can be managed and that it is the best way for a corporation to attain legitimacy (Ashforth & Gibbs 1990). Both approaches have their limitations and have not provided a comprehensive picture of the complete characteristics of corporate legitimacy (Palazzo & Scherer 2006; Castelló & Lozano 2011). To be able to explain the duality of legitimacy, this study account for both an institutional and a strategic approach.

However, as legitimacy is growing in importance due to the actualization of CSR (Johansen & Nielsen 2012; Marais 2012), the traditional way of viewing legitimacy in an institutional or strategical fashion might not be sufficient (Palazzo & Scherer 2006; Castelló & Lozano 2011). Castelló and Lozano (2011) argue that the strategic approach tends to focus on pragmatic legitimacy, while the institutional approach is excessively associated with cognitive legitimacy. As corporations grow in importance, both economically (Babic *et al.* 2017) as well as politically (Matten & Crane 2005; Palazzo & Scherer 2006) the stakeholder expectations rise. While the value of complying with the expectations of others, seeking *cognitive legitimacy*, is depleting, manipulating to gaining *pragmatic legitimacy* is met with resistance (Castelló & Lozano 2011). Thus, giving *moral legitimacy* critical role in legitimization of corporations through CSR. Moral legitimacy rely on communication and cannot be manipulated or bought by corporations (Suchman 1995). Therefore, corporations seeking moral legitimacy are guided into an explicit form of CSR where communications reassemble a discussion more than persuasion (Suchman 1995; Palazzo & Scherer 2006; Castelló & Lozano 2011). By viewing CSR as a communication-driven concept of organizational theory aiming to gain moral legitimacy, stakeholders' networks are viewed as an interactive field of discourse instead of manageable spectators (Palazzo & Scherer 2006).

3.4 A conceptual framework for Corporate Social Responsibility communication

While the institutional context is pushing corporations towards communicating their CSR initiatives, CSR messages can result in both positive and negative effects for the corporation. To understand the effects of CSR communications, one must accept the fact that CSR communications are strongly connected to corporate conduct. Regarding CSR, the actions of a corporation is just as, if not more, important as the messages from a corporation (Morsing & Schultz 2006; Morsing *et al.* 2008). The communication of CSR is merely displaying ethical actions in order to attain legitimacy (e.g., Morsing & Schultz 2006; Palazzo & Scherer 2006; Adams & Whelan 2009; Johansen & Nielsen 2012). This is not an easy task for the corporations. Since different stakeholders have different expectations of what is responsible, different actions may affect the legitimacy of a corporation. While some stakeholders react positively since their expectations are met, others may critique the corporation for not meeting other needs. Thus, top management needs to prioritize both what activities to engage and also how to communicate these efforts.

To further complicate things, by merely communicating about their efforts, corporations expose themselves for negative critique and suspicion (Ashforth & Gibbs 1990; Brown & Dacin 1997).

The cost of CSR initiatives and possible negative backlash leads to a discussion of whether there is any short-term profitability of CSR activities (Falck & Heblich 2007; Devin 2014). However, others argue that ambitious CSR initiatives gives an advantage (Porter & Kramer 2002, 2007, 2011; Johansen & Nielsen 2012). Nevertheless, the regulation and expectations of stakeholders force the corporations to take some kind of initiative regarding CSR and how to communicate these initiatives (Matten & Moon 2008).

When considering the complexity of CSR communications, it is natural to assume that corporations only will conform to de bare minimum regarding CSR. This could be by following regulation or adopting existing certification or standards. However, Johansen and Nielsen (2012) suggest that corporations' CSR activities can differentiate them from their competitors. While admitting that this could appear paradoxical with an institutional approach to legitimacy, Johansen and Nielsen (2012) propose that it is possible to conform to standards and differentiate simultaneously. This allows for several possible attitudes towards CSR and, ultimately, several different strategies in communicating CSR activities (Morsing & Schultz 2006).

3.4.1 CSR communication strategies

Morsing and Schultz (2006) introduce three CSR communication strategies regarding how corporations engage stakeholders in their CSR communications (Table 5). Based on Grunig and Hunt's (1984) model of public relations and the theory of *sensemaking*, Morsing and Schultz (2006) explain how managers can develop awareness towards the corporation and its environment. Sensemaking is the process of people giving meaning to their experiences. "The basic idea of sensemaking is that reality is an ongoing accomplishment that emerges from efforts to create order and make retrospective sense of what occurs" (Weick 1993, 635). In terms of organizational management, managers need to develop a sense of its environment and revise the definition of the corporation in order to give it meaning to the corporation according to the stakeholders' expectations (Thomas & McDaniel 1990; Morsing & Schultz 2006). In addition to sensemaking, Gioia and Chittipeddi (1991) presents the process of *sensegiving*. Sensegiving can be explained as attempts to influence how others understand or "make sense" of something, or "give sense" to someone (Gioia & Chittipeddi 1991; Morsing & Schultz 2006). In Morsing and Schultz's (2006) three CSR communication strategies, sensemaking and sensegiving is used by involving stakeholders in CSR (Table 5).

Grunig and Hunt's (1984) model of public relations concerns the flow of communication from and towards a corporation. The model assumes that a corporation can practice both one-way and two-way communication with its stakeholders (*ibid.*). One-way communications take on the role of informing the public about the corporations' activities, whereas two-way communications include listening to the stakeholders. Morsing and Schultz (2006) argues that one-way communications builds on giving sense to stakeholders, while two-way communications includes the processes of both sensegiving and sensemaking.

Table 5. Three corporate social responsibility communication strategies (Morsing & Schultz 2006, 326, with minor modifications)

CSR communication strategy	The stakeholder information strategy	The stakeholder response strategy	The stakeholder involvement strategy
<i>Communication ideal</i>	Public information, one-way communication	Two-way asymmetric communication	Two-way symmetric communication
<i>Communication ideal: sensegiving and sensemaking</i>	Sensegiving	Sensemaking towards sensegiving	Sensemaking and sensegiving in an iterative progressive process
<i>Stakeholders</i>	Request more information on corporate CSR efforts	Must be reassured that the corporation is ethical and socially responsible	Co-construct CSR efforts
<i>Stakeholder role</i>	Stakeholder influence: support or oppose	Stakeholders respond to corporate actions	Stakeholders are involved, participate and suggest corporate actions
<i>Identification of CSR focus</i>	Decided by top management	Decided by top management. Investigated in feedback via opinion polls, dialogue, networks and partnerships	Negotiated concurrently in interaction with stakeholders
<i>Strategic communication task</i>	Inform stakeholders about favorable corporate CSR decisions and action	Demonstrate to stakeholders how the corporation integrates their concerns	Invite and establish frequent, systematic and pro-active dialogue with stakeholders, i.e. opinion makers, corporate critics, the media, etc.
<i>Corporate communication department's task</i>	Design appealing concept message	Identify relevant stakeholders	Build relationships
<i>Third-party endorsement of CSR initiatives</i>	Unnecessary	Integrated element of surveys, rankings and opinion polls	Stakeholders are themselves involved in corporate CSR messages

The *stakeholder information strategy* builds on the notion that information about the corporation's CSR initiatives are essential to disseminate to the public (Morsing & Schultz 2006). The aim of the stakeholder information strategy is not to persuade stakeholders, instead to give objective information. The corporation gives sense to the stakeholders who can react to the information there given through purchasing behavior or demonstration (Smith 2003). The strategy entails informing about the good intentions, and actions, of the corporation in order to secure positive support from its stakeholders (Morsing & Schultz 2006).

The *stakeholder response strategy*, on the contrary, is based on a flow of communication to and from the stakeholders. Morsing and Schultz (2006) label communication as “two-way asymmetric” as the corporation have a superior role regarding the stakeholders. Stakeholder communication is considered as feedback on what is seen as acceptable (*ibid.*). Through opinion polls or surveys, the corporations gather information about where it has improved and can improve their CSR operations. In this way, the corporation can examine how CSR initiatives are perceived (*ibid.*). The influence of stakeholders is reduced to the response to corporate initiatives. However, the corporation does not intend to change its actions according to the feedback. Rather, attempting to transition the public opinion in favor of the corporation. Managers of a corporation make sense of survey results in order to give sense to their decisions

(*ibid.*). Morsing and Schultz (2006, 328) discuss the nature of the stakeholder response strategy as “what inspires to be a two-way communication mechanism is really a one-way method of supporting and reinforcing corporate actions and identity.”

By contrast, a dialogue between stakeholders and the corporation is the foundation of the *stakeholder involvement strategy*. Through symmetric two-way communication, the corporation and stakeholder influence each other’s opinions and actions (Morsing & Schultz 2006). The starting point of the dialogue with stakeholders is not a particular CSR initiative; instead, the parties negotiate on how to undertake an issue (*ibid.*). In accordance with the stakeholder information strategy, the stakeholders are seen as influential as they can support or disapprove of the corporation (*ibid.*). However, the strategy assumes that stakeholders need to be involved in developing, and ultimately, promote support of the corporation. In return, the corporation needs the involvement to understand and develop new suitable CSR initiatives or change existing activities (*ibid.*). This implies an iterative process of sensemaking and sensegiving as the corporation and stakeholders try to give and make sense of each other through dialogue.

3.4.2 *Legitimacy through CSR communication strategies*

The three CSR communication strategies by Morsing and Schultz (2006) may not only explain how corporations communicate CSR to stakeholders; it can also account for how corporations attain legitimacy through communication. The characteristics of the CSR communication strategies reassemble the three types of legitimacy described by Suchman (1995). The stakeholder response strategy can be used to explain the manipulation process of pragmatic legitimacy (Suchman 1995). The corporation commences a two-way communication with the stakeholder in order to persuade them in perceiving the corporation as ethical, or in this case, legitimate (Morsing & Schultz 2006). However, the corporation does not intend to change, rather to convince stakeholders that their actions are beneficial (Suchman 1995; Morsing & Schultz 2006). This point of view treats legitimacy as a controllable resource, thus heavily reassemble the strategic approach of legitimacy (Castelló & Lozano 2011).

On the contrary, the stakeholder information strategy’s view of stakeholder influence as a reaction to corporate conduct, corresponds to the institutional approach to legitimacy (DiMaggio & Powell 1983; Suchman 1995). By giving information about how the corporation has acted responsibly, the stakeholders themselves can judge whether or not the corporation conform to essential standards and take necessary actions (*ibid.*). The institutional approach and non-persuasive nature of the stakeholder information guides the corporation towards cognitive legitimacy through their communication strategy.

The stakeholder information and response strategies concern the approaches of legitimacy, steering the corporation in the direction of either cognitive or pragmatic legitimacy (Palazzo & Scherer 2006; Castelló & Lozano 2011). The stakeholder involvement strategy, on the other hand, involves taking part in discussions with stakeholders (Morsing & Schultz 2006). By participating in such discussions, the corporation can achieve moral legitimacy (Suchman 1995). The way of appreciating stakeholders as a partner for discourse is a critical element in attaining moral legitimacy (Castelló & Lozano 2011).

4 Empirical background

The following chapter provides an empirical background to assist in the understanding of the results. A brief explanation of significant sustainability management systems commences the chapter. An exposition of the forest industry follows before the chapter concludes with a review of recent studies.

4.1 Sustainability management systems

As introduced in the theory chapter, there are several levels of sustainable development concepts in the corporate context. The most detailed level, management systems, are managerial tools for specific CSR and SD issues (Steurer *et al.* 2005). Sustainability management systems cover different parts of sustainable development. Management systems presented in the following segment are prominent to corporations in the forest sector and referenced to in the result of the study.

4.1.1 Sustainability reporting

Sustainability reports provide information about environmental, social, and financial impact from the everyday activities of organizations (GRI n.d.). There are different ways to designate sustainability reporting. Popular appellations being corporate social responsibility reporting, social and environmental accounting, and non-financial reporting. The report often includes values and governance model for the sustainability issues regarding the organization. By using a sustainability report, corporations can understand and communicate the environmental and social performance in addition to financial and governance performance included in conventional annual reports. The sustainability report is often connected to the annual report of corporations, either as an integrated part or as a stand-alone report published together with the annual report.

There are no universal standards for sustainability reporting. However, as sustainability reporting has increased in popularity, various frameworks have been developed to support guidance and support to organizations (INTOSAI WGEA 2013). Popular voluntary frameworks include the International Integrated Reporting Council (**IIRC**), Sustainability Accounting Standards Board (**SASB**), Carbon Disclosure Project (**CDP**) and the Global Reporting Initiative (**GRI**) (INTOSAI WGEA 2013; EcoAct 2019). The reporting frameworks have different structures and can be combined. Some of the frameworks collect data for publication in third-party registers, while others provide standards for the organization's sustainability report.

The GRI are utilized by all three corporations in this study. GRI standards feature a modular structure integrated into the conventional annual report (GRI 2019), and the corporations apply certain principles in the process of reporting. This is done by identifying material topics associated with the corporation and complying with the reporting requirements. Together with the GRI guided sustainability report, the corporation must display an index of GRI topics. As a result of using the model, the sustainability reports follow the same structure and include similar information from the corporations. However, due to the modularity of the standards, the corporations have some freedom in constructing the reports and highlighting important corporate initiatives.

4.1.2 Forestry certification

Trough environmental certification, corporations can volunteer in complying with objectives, principles, or processes defined by the body of certification (Nebel *et al.* 2005). In return, the corporation can sell products with an eco-label, ensuring it has been produced in accordance with the standards of the certification. Certified products may have a higher price and a competitive edge over products without an eco-label.

There are two primary certification schemes linked with Swedish forestry and forest products, Forest Stewardship Council (**FSC**) and the Programme for the Endorsement of Forest Certification (**PEFC**) (FSC Sweden 2019a; PEFC Sweden 2018). The corporations included in this study are certified under the standards of both PEFC and FSC. With forestry having different prerequisites in terms of legislation, rate of tree growth, and suitable environment for different species, both certification schemes have national implementations and standards. The domestic application enables more suitable criteria for the particular forest type of every country. However, this does also imply different demands in different countries (FSC Sweden 2019a).

FSC offers a robust standard for forest certification (FSC Sweden 2019b) with both accreditation the forest management itself and the chain of custody. On a global level, the FSC is organized in three chambers with equal numbers of votes. The three chambers connects to the triple bottom line of sustainability; social, environmental, and economical. National organizations follow the same principle. Environmental organizations, forest corporations, and organizations focused on social issues, such as recreation and indigenous rights sit in the three different chambers. FSC has ten principles, including, for example, compliance with local legislation, maintaining biodiversity, foster forests with high conservation value, and managing plantations following FSC standards and criteria (FSC Sweden 2019c).

4.1.3 Agenda 2030 and the Sustainable Development Goals

The United Nations have been working towards sustainable development for a long time. The most noticed definition of sustainable development derives from 1987 and the UN Brundtland report (Brundtland 1987; Ebner & Baumgartner 2008). Since the report, a number of actions have been taken to transform the world into a better place for all. From the 1992 Conference on Environment and Development, via the Millennium Development Goals reaching till 2015. The UN pursued further progress towards a common objective of sustainable development (UN General Assembly 2013). The UN Conference on Sustainable Development in Rio de Janeiro embarked on the route towards the Sustainable Development Goals (**SDG**) reaching from 2015 until 2030.

Despite the 17 SDGs being unanimously agreed by the UN member states, the goals themselves are not legally binding (UN 2019). The 17 goals are accompanied by 169 targets measuring progress, and a set of indicators measuring compliance of the goals (*ibid.*). The SDGs are spreading from objectives in the form of no poverty, zero hunger, and gender equality to decent work and economic growth, climate action, life on land, and responsible consumption and production. Diversified goals enable countries, governments, NGOs and corporations to contribute in their area of expertise. However, the goals have not been received with unitary positive response. One perception is that some of the SDGs are in conflict (Hickel 2019). For example, it may be difficult to achieve ecological and social development, while also seeking growth in GDP.

Through annual SDG Progress Reports, national monitoring processes, and meetings in the High-level Political Forum on sustainable development, the progress are reviewed (UN 2019). However, on a smaller scale, the monitoring and follow-up on compliance with the goals are not as straightforward. Corporations can use the SDGs as a reporting tool, to set goals, or by merely aligning with the intention of the goals (EcoAct 2019). This could result in problems in handling the SDGs on a corporate level and measuring the actual compliance and contribution from corporate efforts. Furthermore, the process of prioritizing and selecting relevant goals for the corporations may be challenging (Masayoshi *et al.* 2019). An unclear scope of application, may lead to acedia in implementing the goals of corporate level (Earley 2016).

Setting the problems aside, the SDGs provide a global platform for the direction of sustainable development. By aligning with the goals, corporations show effort to contribute to the united strive of a better world for all (Earley 2016; EcoAct 2019; Masayoshi *et al.* 2019).

4.2 The forest sector

The forest industry consists of corporations specialized in refining forest resource. Initially, being businesses that focused on wooden products for construction and fuel. Nowadays, the forest industry includes corporations specialized in products such as paper, cardboard, textile, biobased fuel, hygiene- and sanitary, and multiple story buildings. In addition to the products refined by the industry, the forest sector also includes corporations managing the resource, i.e. the growing forests for both product and service output. A majority of Swedish forest products are exported to other countries, making Sweden the world's second largest exporter of forest products (Swedish Forest Industries 2019). The variety of products and specializations of the industry provide different sustainability challenges for the corporations. While a forest management corporation mostly deal with CSR objectives connected to biodiversity, a paper producing corporation, for example, must handle issues regarding clean and sustainable production. In some cases, the corporations are responsible for the product from the growing trees, all the way to finished and packed products. This result in a variety of possible CSR activities spreading across multiple sustainability issues.

4.3 Recent studies

Despite CSR and corporate sustainability being rather novel concepts, several studies are continuously being made in the research area. As a result, there are various studies discussing the connection between CSR communications and the existing notions of institutional theory and legitimacy. Most of the research provide theoretical contributions and are covered in the theory chapter. However, some studies are interesting in terms of the empirical contribution, these studies are displayed in Table 6.

Table 6. Recent studies of relevance for the study

Author	Type of material	Case & method	Important conclusions
<i>Devin (2014)</i>	Dissertation	Answering why and how organizations are communicating about their CSR activities	Mimetic pressures are more common to use in corporate justification than normative and coercive. Corporations did not always address the pressures causing an action
<i>Johansen & Nielsen (2012)</i>	Peer-reviewed Paper	Analyzing “the legitimation strategies applied by a single organization storying its CSR involvement” (Johansen & Nielsen 2012, 434)	“The analysis supports the view that corporate self-storying of CSR balances between the needs for differentiation and conformity. Organizations thus navigate between the value associated with compliance with societal norms and expectations and the value of promoting organizational uniqueness.” (Johansen & Nielsen 2012, 434)
<i>Lähtinen, Toppinen, Suojanen, Stern, Ranacher, Burnard & Kitek Kuzman (2017)</i>	Peer-reviewed Paper	Purpose is to “present the current state of forest sector communication research with its stakeholders at different hierarchical levels of sustainability (Lähtinen <i>et al.</i> 2017, 173)	“The examined literature emphasizes the role of stakeholder communication for forest sector sustainability and acceptability, but no specific information seems to exist on how to communicate and build the forest sector image in the eyes of different stakeholders.” (Lähtinen <i>et al.</i> 2017, 173)
<i>Matten & Moon (2018)</i>	Peer-reviewed Paper	“Comparative investigation of corporate social responsibility (CSR), historically and contemporarily, in the United States and in Europe.” (Matten & Moon 2018, 404)	Differences in formal CSR communication between the United States and Europe. Where US corporations historically been more explicit and European corporations taken a more implicit approach to CSR
<i>Morsing & Schultz (2006)</i>	Peer-reviewed paper	Studying the preferred method of CSR communication among stakeholders in the Nordic countries	Stakeholders prefer more implicit CSR communication methods, such as annual reports and websites
<i>Palazzo & Scherer (2006)</i>	Peer-reviewed Paper	Theoretical study on the concept of legitimacy	The study “propose a fundamental shift to moral legitimacy... This shift creates a new basis of legitimacy and involves organizations in processes of active justification vis-a`-vis society rather than simply responding to the demands of powerful groups.” (Palazzo & Scherer 2006, 71)
<i>Roszkowska-Menkes & Aluchna (2018)</i>	Peer-reviewed Paper	“The study is of theoretical character. It adopts the contribution proposed by the neo-institutional theory and CSR literature.” (Roszkowska-Menkes & Aluchna 2018, 3)	“The most mature CSR practice represented by systemic mode is institutionalized from within organization through normative isomorphic pressures rather than as a result of coercive power or mimetic efforts.” (Roszkowska-Menkes & Aluchna 2018, 3)

Among the recent literature presented three studies are of higher relevance for this study. The dissertation from Devin (2014), the papers from Roszkowska-Menkes and Aluchna (2018), and

Lähtinen *et al.* (2017). The studies from Devin, Roszkowska-Menkes & Aluchna, and Lähtinen *et al.* are presented in depth below.

Lähtinen *et al.* (2017) examined the stakeholder CSR communications of the forest sector in Europe using the concept of CSR sustainability strategies provided by Moring and Schultz (2006). Lähtinen *et al.* (2017) discussed the communication at a societal, sectorial, corporate, and product level of sustainability. The findings suggest that different actors can act as communicator and audience on different sustainability levels. Inconsistencies in CSR sustainability strategies used and stakeholder approach on different hierarchical levels were found.

Regarding the importance of CSR communication, Lähtinen *et al.* (2017) stated that “the forest sector’s actual and perceived contribution to enhancing sustainable development and societal well-being is dependent on success in communication to acquire information on needs of different stakeholders and enhancing social license to operate... For gaining “sustainable superiority”, the forest sector must be both perceived as highly sustainable and be highly sustainable in their operations. Otherwise, there is a risk of being positioned in the society as “green washers” (high perceived, low actual sustainability) or “opportunity losers” (high actual, low perceived sustainability), which both are risks for gaining social license to operate” (Lähtinen *et al.* 2017, 181).

Devin’s (2014) studies are relevant to this study due to the similarities in conceptual framework, methods, and aim. Devin (2014) studied the sustainability reports of nine corporation to answer the questions of *why* and *how* are organizations communicating about their CSR activities? To do this, Devin the theory of institutional isomorphic pressures to answer the question of “why” and a rhetorical analysis to answer the question of “how”. The findings were explained using legitimacy. Both by the legitimacy sought and attained through the communication of CSR activities. Considering the “why”, Devin (2014) found that even though many CSR activities were shaped by institutional pressures, the corporations did not address the active pressure when discussing the activity itself. In the same way, the communication of an activity inferred a sought for pragmatic legitimacy while referencing to the pressure shaping the same activity inferred availability of cognitive legitimacy.

When exploring the question of “how”, Devin (2014) found that corporations most often justified their activities as a result of mimetic pressures rather than normative or coercive. The findings did not suggest whether or not mimetic pressures were most influential or if the corporations preferred to address mimetic pressure over the others. Devin (2014) suggests that by neglecting to address the underlying pressures, the corporations sought moral legitimacy rather than pragmatic or cognitive. Discussing the subject, Devin gave the following explanation: “The organizations tended to be quite subtle in how they referenced legislation and/or regulations, and often failed to highlight the legally required nature of activities stemming from regulative pressures in a bid to instead present the organization as promoting social welfare” (Devin 2014, 165). Devin (2014) also provided a model for explaining the connection between institutional pressures and legitimacy, both relating institutional and strategic approaches. By combining the theoretical framework with the gathered empirics Devin (2014) found that there is a connection between the institutional pressures and legitimacy. However, the connection differs depending on preferred approach to legitimacy and no clear connection between individual pressures and legitimacy could be found. Rather certain pressures can together be connected to the strive for certain forms of legitimacy (*ibid.*).

Finally, the studies of Roszkowska-Menkes and Aluchna (2018) present an interesting perspective on the institutional pressures influencing corporate CSR initiatives. Combining the models on “the ages and stages of CSR” by Visser (2010, 8), and DiMaggio and Powell’s (1983) definition of institutional pressures, Roszkowska-Menkes and Aluchna created a model for Isomorphic diffusion of CSR modes and strategies (Table 7).

Table 7. Isomorphic diffusion of corporate social responsibility modes and strategies (Roszkowska-Menkes & Aluchna 2018, 9, with minor modifications)

CSR mode	CSR strategy	Isomorphism mechanism
<i>Corporate irresponsibility</i>	No CSR activity	None
<i>Defensive</i>	CSR adopted under the political and social pressure aimed at maximization of shareholder value Ad hoc CSR activities not related to core business strategy Cost avoidance	Coercive Legal
<i>Charitable</i>	CSR adopted under the social pressure aimed at satisfying stakeholders’ expectations CSR activity not related to core business strategy, limited to community involvement and sponsorships Altruistic giving back to the society	Coercive cultural/ Normative
<i>Promotional</i>	CSR adopted under the social pressure aimed at maximization of shareholder value CSR activity not related to core business strategy, limited to PR Image building/ white- and greenwashing	Coercive cultural/ Mimetic
<i>Strategic</i>	CSR adopted under uncertainty and market pressure aiming at of maximization of shareholder value CSR activity related to core business strategy based on management systems and standards CSR supports business strategy (win-win assumption)	Mimetic/ Normative
<i>Systemic</i>	CSR adopted under organizational culture pressures aiming at maximization of shared value. CSR activity integrated with core business strategy Sustainable business models	Normative

Roszkowska-Menkes and Aluchna (2018) suggest that conservative CSR modes and strategies are generated by coercive pressures. Uncertainties active in mimetic pressure would result in more mature CSR efforts by the corporations while normative pressure would lead to a systemic CSR mode and advanced integration of CSR in business strategy.

Altogether, the mentioned recent research provides several interesting perspectives for this study regarding multiple aspects. In this way, the literature review guides the process of answering the selected research questions.

5 Empirics

In this chapter the empirics of the study are accounted for. The structure of the chapter follows six key statements detected through the data analysis that the corporations use in order to seek legitimacy for their operations.

The corporations made several statements on their CSR activities in the sustainability reports. Statements regarded several aspects of the sustainability concept. However, six key statements used were detected (Table 8).

Table 8. Corporate statements on sustainability and importance in the communication

Statement on corporate sustainability	Example of corporate message	Priority
Promoting a climate positive production	“The forest brings major climate benefits by capturing and storing carbon dioxide” (Holmen Sustainability Report 2018, 10)	Very prioritized
Sustainably managed forests	“Forests are a resource that should be used, but not overused” (Södra Sustainability Report 2018, 40)	Prioritized
Aligning with the sustainable development goals	“The starting point for Sveaskog’s sustainability work is balancing and reconciling the three perspectives economic, social and environmental development in an exemplary manner. This is guided by the UN’s 2030 Agenda for Sustainable Development and the 17 Sustainable Development Goals” (Sveaskog Sustainability Report 2018, 25)	Somewhat prioritized
Reducing emissions and producing clean energy	Phasing out fossil fuels and increasing the production of our own renewable electricity see us reducing the climate impact of our production. We work actively to cut material, energy and water consumption, minimize emissions and use waste products to produce renewable energy” (Holmen Sustainability Report 2018, 20)	Prioritized
Taking social responsibility	“Health and safety has been in focus” (Sveaskog Sustainability Report 2018, 33)	Not very Prioritized
Dialogue with stakeholders	“The reindeer husbandry is a very important stakeholder since vi operate in so many areas where we co-exist... We have countless numbers of consultations with the reindeer husbandry” (Pers.com, Lena Sammeli-Johansson, Sveaskog 2019)	Prioritized

The statements appeared to be of various importance to the corporations. To be able to estimate the level of priority of the different statements, interviews with corporate representatives guided the data from the sustainability reports. The key statements are presented in depth below.

5.1 Promoting a climate positive production

The most notable subject of the studied corporation’s sustainability reports is the promotion of the positive effect’s forestry has on the climate. Most of the corporations used the term “climate positive” rather than “climate neutral” or “climate friendly”. This is done to highlight the fact that growing forests absorb more carbon dioxide than the production of forest products emits. All of the studied sustainability reports commence with the notion that forest growth absorbs carbon dioxide, thus making the production of raw material from the forest climate positive. In addition to being the initial statement, it is also one of the most reoccurring topics of the studied sustainability reports. The statements regarding the issue differ between the various

corporations. Södra and Holmen, two corporations with their own production, emphasize on the possibilities of the forest resource:

“Active and sustainable management of the forest boosts its growth and the opportunities for harvesting. As well as being a stable source of revenue, the forest brings major climate benefits by capturing and storing carbon dioxide and providing the industry with renewable and fossil-free raw material... Furthermore, the benefit to the climate becomes many times greater when the forest’s renewable products replace fossil materials.”

Holmen Sustainability Report 2018, 10

Positive effects of replacing fossil materials with biomaterials from the forests are highlighted. The corporations argue that their products are better for the environment than oil-based products, such as plastics or fuel, in terms of climate change.

“Södra offers products that are more sustainable than many fossil-based alternatives. Wood can replace concrete, paper can replace plastic and clothing can be made from wood fibers. By doing so, Södra is contributing to the transition to a sustainable, bio-based society.”

Södra Sustainability Report, 32

By showing the positive effects of forest products, the core business of the corporation is promoted as a sustainable. The main point of the initial communication through the reports is that trees on corporate-owned land absorb carbon dioxide, which can be stored in different, often reusable, products. To further promote the sustainable nature of the core business, all of the corporations emphasize on the importance of forest management to ensure a continuous yield of growing trees that absorb carbon dioxide.

“Active forestry enables us to create climate benefits on numerous fronts. A managed forest combats the greenhouse effect, since younger trees absorb significantly more carbon dioxide than older forest, where growth has tailed off. In addition, the larger the area managed, the more carbon dioxide is captured.”

Holmen Sustainability Report 2018, 10

During the interviews, the sustainability managers and directors of the corporations confirmed that promoting the core business as sustainable is the most crucial aim of the corporations’ sustainability communication. This is not exclusive to the sustainability reports; rather, the central message of the entire sustainability communications strategies of the corporations. The corporate representatives have noticed a gap in knowledge among the general public about the values and effects of forestry for the climate.

“I think many people get a new insight, since it is not that known. We, who operate in the forest every day, think everybody sees what we see. But it is not like that. I have been in a climate debate where they did not know a lot about what we are doing, but still had an opinion... All the participants of the panel turned to me and asked: “Is that how it is, I had no idea.”... So, I think we have a great gap of knowledge to fill by telling, telling, telling about what we are doing.”

Pers.com, Lena Sammeli-Johansson, Sveaskog, 2019

The lack of knowledge about the positive climate effects of the forests has led to the participating corporations to take action. Together with LRF Skogsägarna, Swedish Forest industries and several other forest corporations, some of the corporations have started the

national campaign “The Swedish Forest.” The campaign aims to communicate the climate effects of the forest industry and the importance of the sector to the general public. Sveaskog, a state-owned corporation that does not have their own production, feel a greater responsibility and expectations from stakeholders to account for the values of their forests and forestry. To shed light on all the benefits of the forest, Sveaskog have, together with environmental experts, developed a new method, called “Integrated Profit and Loss,” to ascribe a monetary value to all of the aspects of their forests. According to Sveaskog, the model is used to provide a complete picture of the values created from Sveaskog’s forests. By ascribing a monetary value, the society can compare and maybe understand different aspects of the forest. While the model “Integrated Profit and Loss” provide a bigger picture for the general public, it cannot be used to assure the sustainability of forest management. The participants also see a need to communicate that forest growth and biodiversity can be combined.

“Unfortunately, there is a view that forest growth and biodiversity are counterparts, which is not true... We had increased forest growth since 1903 when the first forest law was introduced. We were great at it, but lost biodiversity. But, since the 1990’s, we have worked with biodiversity. In the last 30 years, we have learned a lot. Now, we know that if we are going to survive climate change and have a sustainable forest, with drought and warm summers and winters, we have to have a diversity and biodiversity in the forests. Because these forests are the most resilient. In that sense, high biodiversity is also the most economical for us. But the media has not kept up.”

Pers.com, Elin Swedlund, Holmen, 2019

All participants encounter this perception among stakeholders, that high production and biodiversity are counterparts and that the forest corporations only care about the production. They admit that the corporations have a history of handling the forest in an unsustainable way, and that picture still lives with some of the critics. However, the corporate representatives are certain that their current management methods allow for both production and biodiversity.

5.2 Sustainably managed forests

Showing that the corporate forests are managed sustainably and responsibly is another important message in the sustainability reports. The history of viewing forests as purely industrial, not considering the forests as an ecosystem of species, is part of the reason.

“There is a picture of that the forest industry is depleting biodiversity, which is not accurate. It was true in the 1980’s, but now it is almost 2020. So, there is a great challenge to get people to understand that.”

Pers.com, Elin Swedlund, Holmen, 2019

However, there are different aspects of sustainable forest management. As pointed out by Elin Swedlund at Holmen, maintaining high biodiversity is one aspect of sustainable forestry. Others are minimizing damage to ground and water while harvesting and harvesting at a moderate level.

“Forests are a resource that should be used, but not overused. Harvesting shall be within the sustainable harvesting rate interval. The method for assessing a sustainable harvesting rate is based on the approach used by the Swedish Forest Agency and Swedish University of Agricultural Sciences (SLU) to compile Environmental Impact Assessments for forestry every five years. The most recent Environmental Impact Assessment for forestry was performed in

2015. Södra conducted an Environmental Impact Assessment for forestry in 2017, based on data from Södra members' land using this methodology."

Södra Sustainability Report 2018, 40

While harvesting rate and damage from harvesting is possible to monitor, biodiversity is more challenging to for the corporations to measure. The corporations do not have the economic resources to do an inventory of the entire forests. To enable for biodiversity in the forests, the corporations take actions to provide different types of forests for different species to live and thrive. The general model of clear-cutting with general environmental consideration taken is suitable for some species. Others need continuous periods of standing forests. To provide continuous forests, the corporations conserve some of their land.

"The nature conservation forests cover a total of 300,000 hectares, varying in size from half a hectare to several hundred hectares. These allocations are spread over the entire country. In the north, most of the conservation forests are left for free development, while in the southern part of the country there is often management to recreate or enhance the natural values. Sveaskog allocates the forest areas with the highest natural values as conservation forests. If a new area of forest worth protecting is discovered, for example when drawing up the inventory prior to logging, this area of forest is swapped with land of a lower natural value, thus ensuring that the quality of the forests allocated for conservation is always raised."

Sveaskog Sustainability Report 2018, 48

Two of the corporations, Holmen and Sveaskog, have highlighted certain larger areas of forests that can be interesting for different stakeholders. These areas, called "Eco-parks" or "Knowledge-forests," combine larger areas of conservation and production. Södra have, through a network of smaller forest owners, different allocations of voluntary conservation through-out their forest lands. Conservation of areas with higher nature values is regulated by the certification schemes. However, some areas may be protected for other reasons. In the sustainability reports, the reason for protecting forests is often referred to as "high nature values" rather than certification or legislation.

All three corporations are certified through FSC and PEFC. The certifications provide a framework for sustainable forestry. The corporations point out the certifications and FSC, in particular, as a reliable marker for sustainable forestry.

"I think the general public can understand FSC. If something is marked with FSC you know it is good."

Pers.com, Lena Sammeli-Johansson, Sveaskog, 2019

Even if the corporations are certified by the most vigorous forestry certification available, they see problems in communicating the level of responsibility taken in the forests. The certifications provide a marker for the sustainably managed forest, but the national variations in demands of sustainability is not taken into consideration.

"We absolutely believe in certifications and third-party-verification. Because we need a stamp. Then, there is a challenge with FSC certification, which is national. If you buy FSC-certified wood from Sweden and Russia, you get the same stamp, but entirely different forestry. That's a big challenge for us because we hold a much higher level in Swedish forests than others. That means it is much more expensive for us to produce the same volume."

Pers.com, Elin Swedlund, Holmen, 2019

It is not only the relationship to certification that makes the communication of sustainable forest management difficult. The complexity of what it means to manage forests sustainably also make it complicated for the corporations.

“If you only look at one detailed question and not the system perspective. Then we experience critic or negative opinions. That we, the forest industry, do not take responsibility.”

Pers.com, Maria Baldin, Södra, 2019

The details are not only a problem when discussing biodiversity with stakeholders. It is also difficult to communicate with the public. The participants do not experience an interest from the general public to hear about the details about sustainable forestry. It is more important, and effective, for the corporations to communicate in general terms about sustainability than the specific actions made to ensure sustainable operations.

5.3 Aligning with the sustainable development goals

Agenda 2030 and the Sustainable Development Goals offer a joint aim for governments, corporations, NGOs, and the general public to achieve a better world. All the corporations include Agenda 2030 and a number of goals close to their operations in their sustainability reports.

“The starting point for Sveaskog’s sustainability work is balancing and reconciling the three perspectives economic, social and environmental development in an exemplary manner. This is guided by the UN’s 2030 Agenda for Sustainable Development and the 17 Sustainable Development Goals.”

Sveaskog Sustainability Report 2018, 25

Since Agenda 2030 was adopted in late 2015, the corporations have not been able to use the SDGs in setting their own long-term sustainability goals. However, they have mapped out Agenda 2030 to highlight relevant goals for their business and the contribution from their operations to assist in the fulfillment of the SDGs. The number of SDGs selected in the sustainability reports differs between the corporations. Some focus on the SDGs close to the core business, while others see that they can participate in the realization of a variety of SDGs. Independently of the number of SDGs chosen, all corporations see positive effects of Agenda 2030 for sustainable development.

“It has become something that the world can unite behind. It is a strong movement. Both politicians, governments, corporation and society have a mutual goal...It is not without problems, but there is a common agenda quite simply. So, it is absolutely something we will talk about and complement.”

Pers.com, Maria Baldin, Södra, 2019

Despite acknowledging the positive effects of Agenda 2030 on a global level, for a forest corporation in Sweden with strong regulation and sophisticated certifications, it could be hard seeing how they may use the SDGs. Certain indexes and reporting standards require the communication of selected SDGs in the reports, but not how the corporation should ensure their contribution. Notwithstanding the difficulties of integrating Agenda 2030 in their business, two of the corporations use the SDGs in setting new strategic corporate sustainability goals for the future. The third, Holmen, has assured that the corporate goals are in line with Agenda 2030 but do not use them in the development of their corporate goals at this time. Elin Swedlund at Holmen also points out a possible weakness in the current usage of the SDGs.

“They set a fantastic agenda and direction towards sustainable trade, and they drive the political development in a great way. What I am critical about is when corporations get sustainability points in their communication by attaching them to their sustainability reports... But there are sustainability surveys that audit corporate sustainability reports which give out points. You can get one point for attaching the SDGs and one for halving your CO2-emissions... That’s what I’m critical about how they are used in auditing of the corporations.”

Pers.com, Elin Swedlund, Holmen, 2019

5.4 Reducing emissions and producing clean energy

In addition to promoting the carbon dioxide-absorbing qualities of corporate forests, the corporations also highlight their efforts to reduce emissions and produce clean energy. Holmen communicate their reduction of emissions and production together with the positive effects of growing trees in their sustainability report. In the same way, the message is given a lot of space in Södra’s sustainability report. Sveaskog, without its own production, accounts for the actions made in subsidiary operations and transport but do not communicate these efforts together with the climate positive effects of growing forests.

“Phasing out fossil fuels and increasing the production of our own renewable electricity see us reducing the climate impact of our production. We work actively to cut material, energy and water consumption, minimize emissions and use waste products to produce renewable energy. The geographical locations of our mills and sawmills mean we can transport goods by sea and rail, cutting emissions to air, land and water.”

Holmen Sustainability Report 2018, 20

In the sustainability reports, communication of reducing emissions and production of clean energy follow a specific pattern. The corporations present numbers on produced wind and water electricity, emissions from production, and the percentage of used fossil-free energy. The numbers are presented following GRI standards, and progress is used to highlight the efforts of the corporations. All three corporations display targets to reduce emissions.

Emissions to air and water from production are highly governed by legislation, permits, emission allowances, and EU directives. Producing corporations present the permits and highlights occasions when the production is cleaner than expected. E.g., when selling a surplus of allocated EU emission allowances. When violations to permits occur, the corporation declares this in the sustainability reports. The corporations indicate that there is no question about reducing emissions whenever it is possible.

“A big drive we are doing right now is replacing our oil-fired boilers in the green houses of our nurseries... It’s nothing we have a consultation about. We rather inform about it. But, on the other side, no one would disagree about the decision... It isn’t needed. I would say that a lot of our activities are like that.”

Pers.com, Lena Sammeli-Johansson, 2019

5.5 Taking social responsibility

In the sustainability reports of the corporations, the social aspects are mainly focused on the internal dimensions. All corporations emphasize the importance of employee health and safety. Accidents in the workplace are one of the most essential and monitored key figures of the corporations.

“Health and safety has been in focus for Sveaskog, and major investments have been made in terms of training and new methods of reporting incidents. Sveaskog and the rest of the industry are engaged in systematic gender equality work that has been discussed during the year with forestry students, among others. Gender equality also continues to improve within the company.”

Sveaskog Sustainability Report 2018, 33

Other focus-point for social responsibility in all three corporations are, as presented in the previous quote, the issue of gender equality. The forest industry has a history of being a male-dominated sector, which still is evident in the gender distribution of the corporations. Aside from aiming for a balanced gender distribution, the corporations highlight their strive to be an attractive and ethically fair workplace for everyone. The corporations have code of conducts developed in accordance with robust frameworks like UN Global Compact, the Swedish government's action plan for business and human rights, the Universal Declaration of Human Rights, the ILO core conventions, and the OECD Guidelines for Multinational Enterprises. Furthermore, the code of conducts is accompanied by a whistleblower function for infringement of the code. As a result of their efforts, in 2018, Södra was ranked “most attractive employer in Sweden.

“Södra was ranked the most attractive employer in Sweden in the 2018 Randstad Employer Brand Research. Södra takes responsibility for its employees by developing the company's set of values and competency development, and focusing on workplace health and safety.”

Södra Sustainability Report 2018, 47

Due to the location of the forests, the corporations operate in rural areas. This means providing opportunities for work, both in the corporation itself and through the suppliers. The corporations also generate tax revenue outside the big cities. Suppliers, logistic businesses, and forest felling entrepreneurs are co-dependent on the corporations. The corporations have high demands on their partners to follow the law, code of conduct, and often a specific “suppliers code of conduct” provided by the corporation.

Social responsibility has an inconspicuous position in the sustainability reports. The GRI standards guide the essential parts, and the corporations add certain highlights, such as awards and disclosure of the fulfillment of specific targets set by the corporation. Elin Swedlund, Sustainability Manager at Holmen, discuss the reason for the imbalanced sustainability communication of social, economic, and environmental aspects.

“Our sector, the forest sector, is better at communicating the environmental aspects of sustainability... But we're very good at the social aspects. Maybe it is Swedish legislation that has come a long way. Of course, service corporations are even better, for obvious reasons, in communicating these parts more... Naturally, we are stronger at the environmental aspects, climate especially. That's where we do the most and communicate the most.”

Pers.com, Elin Swedlund, Holmen, 2019

5.6 Dialogue with stakeholders

How a corporation manages the dialogue with its stakeholders is an integrated part of reporting in line with GRI standards. Corporations should provide a list of key stakeholders and describe what the corporation is doing concerning said stakeholders. The occasions for dialogue between the corporation and their stakeholder should also be provided in the sustainability report. Since

all three corporations use the GRI standards, communication regarding stakeholder dialogue in the sustainability report are monotonous.

In the interviews, stakeholder dialogue is specified. The corporation show examples of a progressive approach to their stakeholders and their role in the sustainability goals and direction for the corporations.

“The reindeer husbandry is a very important stakeholder since vi operate in so many areas where we co-exist... We have countless numbers of consultations with the reindeer husbandry.”

Pers.com, Lena Sammeli-Johansson, Sveaskog, 2019

While safeguarding the rights of indigenous peoples is regulated by FSC principles, the corporations operating in the northern part of Sweden have a continuous discourse with the Saami-villages responsible for the reindeer husbandry in the region. The dialogue is held at both the regional and national levels, and the corporate representatives give examples of detailed actions that facilitate the operations of the reindeer keepers. On a local level, dialogue is held with other stakeholders as well; for instance, in the development of the “Knowledge-forest.”

“The Knowledge-forest we reserved in Örnsköldsvik, the first of many, we’ve made in cooperation with the local Swedish Society for Nature Conservation. That has been a great collaboration on the local level. We want to co-operate with environmental organizations. We want to invite to these dialogues. Since we see that it achieves so much good... We should have a closer relationship and dialogue with these organizations, and we hope the Knowledge-forest will present opportunities to meet... By ensuring this arena, we are hoping for a closer dialogue with these NGOs.”

Pers.com, Elin Swedlund, Holmen, 2019

The corporations describe an ongoing conversation on the local level while also acknowledge the fact that they can further improve the dialogue with both Saami-villages and environmental NGO. In addition to forest management discussions, the corporations also meet other local organizations and forest owners. In communities where the corporations have industries, the corporations collaborate with different stakeholders through sponsorship, municipality-dialogue, and communication in local news. For Södra, a forest owner association, the most important stakeholders are the owners, the members of the association; this is also noticeable in their work with sustainability.

“We are an economic association owned by 52 000 members, all forest owners... Sustainability, to me, is in the DNA of Södra. Because it is the fundamental idea of our owners and members... They inherent their forest and a long-term responsibility for the management of the forest. That you consider the biodiversity and all aspects of your forest. It is so deeply rooted in the basic concept of the establishment of Södra.”

Pers.com, Maria Baldin, Södra, 2019

For a corporation like Södra, the small forest owners’ rights and interest is essential, as well as enabling the opportunity to certify their forests. The forest owners can also influence the direction of the corporation through the advanced democratic organization. While Södras democratic processes are the most obvious example of stakeholder influence, the corporations provide opportunities for stakeholders to be involved in sustainability strategy on a national level.

“Two years ago, we did a great tie-back on our stakeholder analysis. We did all the steps. We were emanating from megatrends. What does it look like in the world?... Then we went forward and appointed internal, still employees, representatives for customers, investors, employees, the union, local communities, government, education, and university... Then we met about fifteen stakeholders to verify. What do you see as essential? To check if we interpreted the market right. And we did.”

Pers.com, Elin Swedlund, Holmen, 2019

The other corporations also give examples of meetings where experts in certain areas are invited to discuss sustainability issues. These discussions underlie the process of generating strategic corporate sustainability goals and targets. Invited experts may have a positive or negative perception of the corporation and the forest industry.

“I want to understand their criticism. So, we really comprehend. Because I think it should be solvable.”

Pers.com, Maria Baldin, Södra, 2019

Negative feedback is not only allowed in meetings behind closed doors. In the sustainability report of Sveaskog, the stakeholders have the opportunity to give their opinion about Sveaskogs operations. The following are an example from the World Wide Fund for Nature (WWF):

“Vigorous efforts are needed in northern Sweden. We also think that Sveaskog should be significantly more involved in nature conservation, especially in the Eco-parks, and set an ambitious target for this. Furthermore, any intensification of forestry should be stopped, such as fertilization, exotic tree species and lower final felling ages.”

Per Larsson, WWF in Sveaskog Sustainability Report 2018, 28

The sustainability director of Sveaskog, Lena Sammeli-Johansson, further explain why the corporation has chosen to include different point of views from stakeholders in their report.

“We chose some and interviewed. We know the stakeholders are important. Environmental organization, we chose two. Reindeer husbandry is another stakeholder. They are important, really important to us. Then we have the local community. We chose one that we know is positive and one that's critical. In order to bring forward both voices... It is crucial to be transparent and show how we are doing and how we think. And our results as well. It is about giving legitimacy to what we are doing.”

Pers.com, Lena Sammeli-Johansson, Sveaskog, 2019

6 Analysis

The analysis chapter follows the structure of chapter 5 and connect the empirics with the theories provided in chapter 3. The six statements from corporate communication are analyzed with the aim and research questions in mind.

The findings are related to the theoretical framework in several ways. Through the sustainability reports and interviews, all forms of institutional pressure (DiMaggio & Powell 1983), CSR communications strategy (Morsing & Schultz 2006), and legitimacy (Suchman 1995; Palazzo & Scherer 2006) were detected. The result of the analysis is presented in Table 9.

Table 9. Corporate statements on sustainability and the connection to the theoretical framework

Statement	Pressure	Legitimacy	CSR communication strategy
<i>Promoting a climate positive production</i>	Mimetic, normative	Pragmatic	Stakeholder response strategy
<i>Sustainably managed forests</i>	Coercive, mimetic, normative	Cognitive, moral	Stakeholder involvement strategy
<i>Aligning with the sustainable development goals</i>	Coercive, normative	Cognitive, pragmatic	Stakeholder information strategy
<i>Reducing emissions and producing clean energy</i>	Coercive, normative	Cognitive	Stakeholder information strategy
<i>Taking social responsibility</i>	Coercive	Cognitive, moral, pragmatic	Stakeholder information strategy
<i>Dialogue with stakeholders</i>	Coercive, mimetic, normative	Moral	Stakeholder involvement strategy

Coercive pressure was the most common institutional pressure experienced by the studied corporations. Mimetic and normative pressure was not as common but had more impact on the communication of the corporations. The corporations sought cognitive, pragmatic, and moral legitimacy regarding different messages. In the same way, the corporations used the most suitable CSR communication strategies for every statement. In other words, the corporations did not choose one strategy and stuck to it. Instead, different CSR issues provided different opportunities for conducting different strategies.

6.1 Promoting a climate positive production

During the interviews, all corporations indicated that they experienced that the general public did not know that growing forests absorb carbon dioxide. The corporate representatives also acknowledged that the forest sector has a history of focusing on production, resulting in a reduced interest in biodiversity in corporate land. This has led to a scenario where environmental NGOs and the general public think that forestry has a negative impact on the environment. With this ongoing debate, the corporations experience uncertainties regarding the continuous production on forest land. Uncertainties about the future is a characteristic of underlying mimetic processes (DiMaggio & Powell 1983; Matten & Moon 2008). The corporations in this study show mimetic behavior that can be equated with the Matten and

Moon's (2018) suggestion; that uncertain business climate tends to result in managers seeking "best practice" in their organizational field. Therefore, the collective emphasis on the positive climate effects of forestry in the sustainability reports demonstrates these isomorphic tendencies in corporate communication.

In this instance, the "best practice" seems to be convincing the general public about the positive climate effects of forest production. There are several examples of corporations seeking legitimacy from stakeholders regarding this issue in the sustainability reports. For example, by stating that production absorbs carbon dioxide and that a larger area of production would absorb even more carbon dioxide, the corporation justifies its operations as a solution to the ongoing climate crisis. The justification can be seen as an attempt to acquire advantages from politicians controlling the forest legislation (Mizruchi & Fein 1999). In this event, the advantages are the rights to operate and use the forest resources on their land without having to set aside too much land for forest conservation.

Furthermore, the corporation tries to convince environmentally friendly customers about the benefits of buying their products, thus seeking pragmatic legitimacy. Since the corporations ensure pragmatic legitimacy through relationships with stakeholders if the corporate actions are beneficial for said stakeholders (Suchman 1995; Palazzo & Scherer 2006). While the climate itself cannot ensure legitimacy to the corporation, the opinions of the general public, politicians, customers, and end-users of products can be swayed into perceiving that the corporate conduct is climate positive, thus ensuring pragmatic legitimacy for the corporation (Suchman 1995).

Another example of a corporation seeking pragmatic legitimacy can be seen in the study. Through their new model, "Integrated profit and loss," Sveaskog assigned monetary non-financial values of nature, employee development, and recreation opportunities. The model helps the stakeholders to value the environmental and social benefits of corporate operations. As pragmatic legitimacy rely on the calculations of self-interested stakeholders, the corporations go one step further in ensuring legitimacy by helping the stakeholders do the calculations (Suchman 1995; Palazzo & Scherer 2006).

Regarding CSR communications strategies, the corporate communication in this study regarding the favorable climate effects of forest growth resembles the features of a *stakeholder response strategy* (Morsing & Schultz 2006). The persuasive nature of the communication, together with the scarce opportunities for stakeholder dialogue, suggests that the two-way communication with stakeholders can be described as asymmetric rather than symmetric (*ibid.*). The stakeholders' role is to respond rather than to be involved, further assuring that the corporations use a stakeholder response strategy regarding this CSR issue.

6.2 Sustainably managed forests

To sustainably manage forests, the corporations need to secure continuous biodiversity in the forests. If the corporations cannot manage the forests with biodiversity in mind, their social license to operate on the land may be questioned. This results in major uncertainties for the corporations, indicating that mimetic pressure is present regarding the issue (DiMaggio & Powell 1983). Furthermore, combined with the regulatory pressure, there is an expectation from customers, NGOs, and the society that the forest corporations need to be certified through the forest certification schemes. To access certain markets, the corporations must conform to the voluntary certifications, FSC, and PEFC. By aligning with the regulations and certification, the corporations attains cognitive legitimacy from their stakeholders (Suchman 1995).

According to the corporate representatives, the national certification schemes in Sweden are highly sophisticated. This may force corporations towards a more implicit form of CSR communication, as a strong institutional framework eliminates the grounds of explicitly communicating corporate sustainability efforts (Porter & Kramer 2007). Ultimately, depriving corporations the opportunity to ensure moral legitimacy from stakeholders through sustainably managed forests.

However, there appears to be another way for corporations to seek moral legitimacy connected to sustainably managed forests. The studied corporations highlight this by communicating about their voluntary restriction of landscape areas on corporate land. On these landscape areas, a variety of management approaches are used by the corporations. The landscape areas, termed Eco-parks and Knowledge-forests, aim to combine the positive climate effects of forestry with the conservation of valuable biological resources. In addition, the management allows for the public to use the forest for recreational purposes. All of this, while also accounting for the needs of reindeer husbandry in the area. Through these forests, the corporations enable discourse about the “right way” to manage forests with several stakeholders. As stated by Suchman (1995), moral legitimacy can only be attained through participation in public discussion about “what the right thing to do is.” In other words, Eco-parks and Knowledge-forest provides a possibility for the corporations to attain moral legitimacy from a variety of stakeholders if handled in the right way.

The public discussion with stakeholders regarding this issue may also be an example of the corporations using a stakeholder involvement strategy. Morsing and Schultz (2006) highlight several features of the stakeholder involvement strategy and the Eco-parks and Knowledge-forests provide several opportunities for the corporation to act according to said features. Through these areas, corporations can invite and establish a frequent, systematic, and pro-active dialogue with stakeholders and involving them to participate and suggest corporate actions within the areas (*ibid.*). According to the corporations, the implementation of restricted landscape areas has enabled the corporations to act in accordance with the features of the *stakeholder involvement strategy*.

6.3 Aligning with the sustainable development goals

The United Nations sustainable development goals (SDGs) offer a notable example of coercive pressure on the corporation. Politicians from all UN member states decide the SDGs. The Swedish government has integrated the SDGs in national decision-making. In addition, the SDGs are included in sustainability reporting standards, and the public expects compliance with the standards from corporations. Notwithstanding the voluntary nature of the SDGs, the amount of cultural expectation from several parties demonstrate a present coercive pressure as the corporations are expected to unite behind the goals (DiMaggio & Powell 1983). In this study, some managers and employees were keen on integrating the SDGs in the corporation’s own targets and strategies. This is an example of internal pressure from the professionals of the corporation, referred to as normative pressure by DiMaggio and Powell (1983).

As with alignment to certification and legislation, alignment to the SDGs can also ensure cognitive legitimacy for the corporation. Associating with a universal quest for a better world is one way in which corporations seek societal acceptance (Suchman 1995). It is key to be seen as legitimate by the stakeholders. The universality, complexity, and immense application possibilities of the SDGs have resulted in that some of the studied corporations have settled with seeking cognitive legitimacy.

However, by mapping and describing contributions towards the SDGs, corporations may seek another type of legitimacy. If the corporations do a convincing job in asserting the importance of their contribution to the common goal, the possibility to attain pragmatic legitimacy from their stakeholders also appear (Palazzo & Scherer 2006). Besides, the corporations can also use the SDGs to participate in dialogue and formulate strategic goals. As the SDGs function as the predetermined “right way of doing things,” corporations may also seek moral legitimacy (Suchman 1995). In this study, the corporations take different approaches to the SDGs, which ultimately carry out different kinds of legitimacy ensured by the corporations. However, the result is yet to be determined since the implementation of SDGs in strategic corporate goals are subject to the future.

Consequently, the used CSR communication strategies are also hard to establish. As of today, the corporations merely display their contribution to the SDGs in the sustainability reports. This approach suggests that the corporations are using a *stakeholder information strategy* (Morsing & Schultz 2006). Highlighted by the fact that the corporations do not clearly define their stakeholders regarding the statement, the communication is one-way rather than two-way, and there is no way for stakeholders to be involved or respond to the message from the corporation (*ibid.*).

6.4 Reducing emissions and producing clean energy

In the sustainability reports, the studied corporations used an implicit approach relating to their emissions. According to the corporate representatives, permits, legislation, and political decisions guide the decision-making towards fewer emissions and reduced energy consumption. The different kinds of regulation are a clear example of coercive pressure being experienced by the studied corporations (DiMaggio and Powell 1983). The corporate representatives emphasized that there is no need for external consultation in many of the actions to reduce emissions. Instead, employees know how to act, and what decisions to make if their economy allows, matching the professional characteristics of normative pressure (DiMaggio & Powell 1983; Roszkowska-Menkes & Aluchna 2018). The combination of normative and coercive pressure tends to result in mature CSR activities but more implicit communication (Matten & Moon 2008; Roszkowska-Menkes & Aluchna 2018). This can also be seen in this study, as despite efforts being made by the corporations, these issues have a secondary role in the sustainability reports.

Scarce communication regarding the issue and content leaning on conformity to certain principles suggest a more institutional approach, and a sought for cognitive legitimacy by the corporations (Suchman 1995; Palazzo & Scherer 2006). In this study, the corporations sought cognitive legitimacy by highlighting the different permits and emission disclosure systems used. The corporations also presented quantitative data about the emissions and usage of clean energy, without using this as a possibility to advertise themselves as environmentally friendly corporations.

The statements on emission reduction and clean energy are the most obvious example of stakeholder information strategy in the studied case. The corporations inform stakeholders about favorable corporate actions and decisions regarding CSR, allowing stakeholders to support or oppose to corporate conduct. All examples of mimicking the behavior associated with the *stakeholder information strategy* (Morsing & Schultz 2006).

6.5 Taking social responsibility

The corporations use an implicit approach to communicate the social responsibilities in the sustainability report. In the interviews, the corporate representatives highlight strong employment legislation in Sweden as a reason. This suggests that the corporations experience coercive pressure (DiMaggio & Powell 1983). No other institutional pressure seems to be affecting the corporations regarding this issue.

Despite being implicit about their CSR activities regarding social responsibility, the corporations want to advertise themselves as an attractive place to work. By using the sustainability report as a way of communicating how good of an employer the corporations are, the corporations are seeking all three types of legitimacy. By convincing potential employees about the benefits of working at their corporation, the corporations sought pragmatic legitimacy (Suchman, 1995). While the sustainability reports may show few obvious evidences of participation in public discourse with stakeholders regarding social issues, the corporations communicate using wordings suggesting that they strive to do the right thing, thus seeking moral legitimacy (*ibid.*).

Similar to corporate statements on the reduction of emissions, the corporations frequently use a stakeholder information strategy when communicating on social issues. The corporations use one-way communication that is not targeted to a specific stakeholder and aim to inform stakeholders about the efforts made by the corporation (Morsing & Schultz 2006). However, employees and other stakeholders are used in the sustainability reports. For example by being interviewed about their collaboration, or responding to CSR activities in the reports. The interviews also indicate that advanced supplier dialogues are taking place. These examples suggest that a more progressive stakeholder strategy is used, than what is noticeable in the sustainability reports. In other words, the corporations also use a stakeholder involvement strategy regarding the issue, but it cannot be seen in the sustainability reports (*ibid.*).

6.6 Dialogue with stakeholders

The corporate statements on stakeholder dialogue differ from the other statements in the reports. Since stakeholder dialogue does not regard specific CSR activities, rather the relationship with stakeholders who have certain sustainability interests. Stakeholder dialogue is embodied in the sustainability report and directed by GRI standards. This results in that all corporations try to find ways of expressing advanced dialogue with stakeholders. However, this section in the reports provides aspects about CSR communication strategies otherwise imperceptible to the readers of the reports.

Assisted by the GRI Standards, the corporations give several examples of how their stakeholder communications resemble the stakeholder involvement strategy. During the interviews, the corporate representatives expand on the structure of the dialogue. For example, the dialogue with reindeer husbandry and the Saami-community seems to be a systematic two-way communication as the corporation and the stakeholders influence each other's opinions and actions (Morsing & Schultz 2006). This is highlighted by the fact that the corporate representatives on a national level can give examples of favorable forest management for reindeers. This is a result of discourse with local representatives of reindeer husbandry. Morsing and Schultz (2006) explain that in a stakeholder involvement strategy, the identification process of corporate CSR focus is negotiated concurrently in interaction with stakeholders. In this study, ongoing conversations demonstrate an example of this in the day-to-day operations. The dialogue also indicates a strive for giving and making sense together with the stakeholder.

Another example of the corporations using stakeholder involvement strategy can be seen in the development of Knowledge-forests and Eco-parks. During the interviews, the corporations stressed that the decision on conservation methods was co-constructed with a local environmental NGO. These reserved areas were also established to enable an invitation and establishment of frequent and pro-active stakeholder dialogue, which build and strengthen their relationship. The purpose, efforts, and realization of the Eco-parks and Knowledge-forests indicate that the corporations use a stakeholder involvement strategy (Morsing & Schultz 2006).

One corporation in the study, Sveaskog, displays the final attribute of the stakeholder involvement strategy listed by Morsing and Schultz (2006). Several stakeholders had the opportunity to react to the sustainability work of Sveaskog in the actual sustainability report. This is a clear example of Morsing and Schultz's (2006) explanation on the third-party endorsement of CSR initiatives; that stakeholders themselves are involved in corporate CSR messages. In the case of Sveaskog, the stakeholders even got the opportunity to bring forward criticism in the corporation's own channel. When asked about the reason for including both positive and negative opinions of stakeholders in the sustainability reports, Sveaskog's sustainability director highlighted the importance of the different stakeholders to the corporation. The corporation does this as a way to be transparent and ensuring legitimacy to corporate operations. By engaging in vast stakeholder discourse and showing a willingness to listen and learn together with the stakeholders, the corporations are seeking moral legitimacy (Suchman 1995; Palazzo & Scherer 2006).

The demands of FSC certification regarding the safeguarding rights of indigenous people propose that coercive pressure is active. However, the level and frequency of dialogue with reindeer keepers operating on corporate forest seem too advanced to be a result of solely external pressure. The corporations' willingness to understand the stakeholder's perspectives and actions to build relationships suggests that the pressure guiding these processes is internal rather than external. Thus, matching DiMaggio and Powell's (1983) description of normative pressure. Another example of normative pressure comes from Södra. According to the communications and sustainability directors, being an economic association with many members with sustainable forestry in focus makes the idea of sustainability the basis of operations and carried throughout the corporation.

7 Discussion

The chapter starts with accounting for the driving forces that explain corporate CSR communication strategies. A discussion on how the corporations manage their stakeholders follows. Finally, the issue of how the corporations seek and ensure legitimacy through CSR communications are discussed.

7.1 What driving forces influence corporations in their CSR communications?

When examining the driving forces influencing the corporations in this study, cultural and political expectations to conform to established practices are the most impactful. Regarding the six key CSR statements from the sustainability reports, the most common pressure resembles DiMaggio and Powell's (1983) description of coercive pressure. Coercive pressure was active in five of the six corporate statements. This seems to be a result of the much-discussed advanced employment legislation in Sweden (LO *et al.* 2006; Matten & Moon 2008). However, high regulatory requirements are not isolated to social issues. Sophisticated forestry certification and industrial permits regarding emission are also affective in forcing corporations to take responsibility. This matches the description of Johansen and Nielsen (2012), where the easiest way to handle CSR issues is to get in line with specific practices. This also excludes corporations from experiencing backlash when communicating CSR efforts (Ashforth & Gibbs 1990; Brown & Dacin 1997).

However, while coercive pressure is effective in guiding corporations in making CSR efforts, it is not the most influential driving force regarding CSR communications. Coercive pressure are assorted to the most statements in the sustainability reports, but these corporate statements have an implicit character. In the sustainability reports, the corporations inform their stakeholders about corporate compliance with standards and seldom claim to be exceptional in these areas of CSR. The notion of the effects of institutional pressure made by Roszkowska-Menkes and Aluchna (2018) could explain this. According to Roszkowska-Menkes and Aluchna (2018), coercive pressure often carries out a defensive approach to CSR. Only when combined with other institutional pressures, mimetic or normative, coercive pressure will result in more intricate CSR strategies. This effect of combined institutional pressures resulting in more elaborative CSR strategies can also be seen in this study.

When experiencing mimetic pressure, with or without the presence of coercive pressure, the corporations show an example of a more mature CSR practice. As argued by Roszkowska-Menkes and Aluchna (2018), the introduction of mimetic pressure implicates a promotional approach. When experiencing mimetic pressure, the corporations all unite in explicit communication about the positive effects of corporate conduct. This suggests that the driving forces of mimetic processes are the most influential in corporate communication, as it results in the most explicit promotion. However, it does not imply that this will result in the most advanced level of communication with stakeholders.

While the study supports the model by Roszkowska-Menkes and Aluchna (2018), it cannot be directly translated to the forest sector, since the CSR activities of forest corporations are related to the core business rather than merely PR activities. Due to the construction of the core business, several CSR initiatives correlate naturally to the day-to-day operations of the corporations. The resource itself has sustainable characteristics that provide positive effects for the climate. Therefore, even though the model by Roszkowska-Menkes and Aluchna (2018)

often is accurate, it is hard to separate a promotional and strategic CSR mode in the forest industry. The model also suggests that systematic CSR is a result of solely internal pressure. However, as forest corporations experience significant coercive and mimetic pressure and use resources with a close connection to the environment, integrating CSR activity in the core business strategy can be the only way to ensure continuous access to the resource. On the other hand, corporations may not care if their CSR operations fall under the category of systemic or strategic in a particular theoretical model.

The presence of normative pressure was hard to measure in this study. The segment regarding stakeholder dialogue and interviews with sustainability managers and directors guided the identification of normative pressure. However, the interviews suggest that there is a high level of awareness among employees for CSR issues. Exactly how employee awareness influence CSR activities could not be determined in this study. To further explore the true nature of normative pressure in the corporations, more interviews could help in spotting further notions of such pressure. Another example of the difficulties in mapping normative pressure is the definition of democratic influence in an economic association, like Södra. While resembling normative pressure, it could also be labeled as a result of the “nature of the firm” defined by Matten and Moon (2008). Nonetheless, normative pressure seems to be causing mature levels of CSR activities as well as appurtenant communication. This correlates to the findings of Roszkowska-Menkes and Aluchna (2018).

In summary, all institutional pressures described by DiMaggio and Powell (1983) influenced corporate CSR communications in this study. While coercive pressure was most prevalent, mimetic pressure resulted in the most explicit communication. Normative pressure, on the other hand, are most commonly involved in progressive stakeholder communication strategies, such as the stakeholder involvement strategy.

7.2 How do corporations manage stakeholders in their CSR communications?

In the study, all of the CSR communication strategies presented by Morsing and Schultz (2006) are used by the corporations. The differences were more apparent when comparing the communication regarding individual statements to various stakeholders than between the corporations. This may seem contradictory when applying the model of CSR communications strategies. When presenting the strategies, Moring and Schultz (2006) suggest that corporations choose one strategy and do not use different strategies for different messages. However, as in the research conducted by Lähtinen *et al.* (2017), different communication messages organized using the CSR communication strategies. As in the study by Lähtinen *et al.* (2017), the same sender used different strategies in different scenarios.

When considering the findings, the strategy used reflects the difficulty of the issue and the institutional context of the corporation. In CSR issues that are vigorously guided by legislation and certification, the preferred strategy would be the stakeholder information strategy. If the cultural expectations request more than alignment with regulations and standards, the corporations often communicate in accordance with the stakeholder response or involvement strategies. The differences seen in applied CSR communication strategy may be a result of the structure of the studied material rather than inconsistencies from the corporation. By studying sustainability reports, all corporate efforts regarding GRI standards are accounted for and included in the report. In other words, the sustainability reports highlight issues that the corporations would not choose to communicate through other channels explicitly. This provides

another positive effect of communicating CSR efforts through sustainability reports, apart from being the preferred communication method of stakeholders (Morsing & Schultz 2006).

As with several other cases, the stakeholder expectations on the corporations guide their actions. Using the vocabulary provided by DiMaggio and Powell (1983), one could argue that institutional pressures guide the corporations towards specific CSR communications strategies. The findings suggest that pure coercive pressure through regulation and standards are most commonly addressed implicitly through the sustainability report. For example, when experience coercive pressure to follow employment regulation, the corporations communicated with stakeholders using a stakeholder information strategy. This supports the notion of Matten and Moon (2008) regarding the institutional context influence on corporate communication. However, when experiencing mimetic pressure, the corporations adhere to more sophisticated two-way communication.

The promotion of the climate positive effects in growing forests illustrates how mimetic pressure force corporations towards a stakeholder response strategy. Uncertainties in the world about climate change provide an opportunity for the corporations. However, the lack of knowledge from the general public about the climate effects of forestry further adds to the uncertainties. Altogether, the immense pressure of uncertainties results in the corporations feeling the need to act. Even though the uncertainties appear to pose the biggest threat to the corporations, it does not result in the most advanced strategies towards stakeholders.

Corporate utilization of the stakeholder response strategy in their most important CSR issue may seem strange when considering that the corporation adopts a more mature strategy in other questions. As a result, several questions are rising. Is the absorption of carbon dioxide an undisputed fact, without the need for further discussion? No, recent studies have questioned the absorptive capabilities of Swedish forests (Hadden 2017). Do the corporations believe they are having a progressive dialogue with stakeholders? No, in the interviews, the corporate representatives are aware that the discussion is not as mature as regarding other issues. Instead, the urgency of the issue entails another approach. Corporate representatives deem that the enlightening of the general public will offer greater outcomes than more in-depth discourse with specific stakeholders. In other words, giving sense is crucial for the corporations in this matter (Morsing & Schultz 2006). For the corporations, the specific CSR communication strategy used is not important. If the corporations attain legitimacy by using a less progressive strategy, the corporation will probably be satisfied.

The complexity of making sense from the general public further steers the corporation into the opted stakeholder response strategy. The general public is a broad and ill-defined stakeholder. Surveys and responses to corporate campaigns may be the only reasonable way to conduct two-way communication (Morsing & Schultz 2006). Thus, making the stakeholder response strategy more suitable for the corporation regarding the statement on climate positive production. The agile nature of promoting corporate messages, compared to high-level stakeholder dialogue, also suggests that the stakeholder response strategy is preferred to prevent the corporations from missing out on the opportunity presented by public awareness of climate change (Lähtinen *et al.* 2017). On the other hand, by promoting themselves as “sustainable” and “climate positive,” the corporations are exposed to criticism (Ashforth & Gibbs 1990). As Brown and Dacin (1997) suggest, explicit CSR communication indicates that the corporation has something to hide. Alternatively, as in this case, adding on to the perception that biodiversity and high forest production cannot be combined.

Sustainably managed forests for biodiversity is an issue that the corporations are handling progressively. Unlike the promotion of the favorable climate effects of forest growth, the stakeholders regarding biodiversity are well-defined and require ongoing discourse. These circumstances are enabling the corporations to use a stakeholder involvement strategy (Morsing & Schultz 2006). Corporate representatives also highlight that they think the stakeholders are important and that they need a mutual dialogue. This example of normative pressure (DiMaggio & Powell 1983) assists the corporations in the process of making and giving sense towards stakeholders (Morsing & Schultz 2006).

To summarize, traces of all CSR communication strategies presented by Morsing and Schultz (2006) can be found in the study. However, the adoption of more mature strategies is not only guided by strategic decisions. Progressive communication rather arises through a combination of institutional pressures, opportunities, and the characteristics of the active stakeholders. Regarding the institutional pressures, the findings suggest that coercive pressure alone unfolds in one-way communication and a stakeholder information strategy. The addition of mimetic pressure demands a more advanced CSR communication strategy, thus resulting in that corporations use a stakeholder response strategy. Normative pressure supports the further sophistication of CSR communication, supporting the notion by Roszkowska-Menkes and Aluchna (2018) on the institutional pressure's role in the evolution of CSR activities. In this study, this can be explained by normative pressure often resulted in the utilization of a stakeholder involvement strategy.

7.3 How forest corporations ensure legitimacy in their operations through CSR communications

Corporations strive to legitimize their operations (Deephouse 1996). The empirical analysis of this study points to that the CSR initiatives used is closely connected to the core business of the corporations. Handling CSR in this manner has consequences in the form of legitimacy being sought. The most obvious example of this is regarding forest legislation and certification. Corporate representatives view the established practices as so sophisticated that compliance is enough to ensure sustainable and legitimized forestry on the land. This results in a scenario where cognitive legitimacy appears to be the only form of legitimacy available to the corporations.

However, as highlighted by the corporate representatives, the standards for forest certification in Sweden differ from other countries. Despite having the same status and the same ecolabel as products produced in countries with lesser requirements for biodiversity. Simultaneously, Swedish NGOs can criticize the certification for being too weak. This proposes a scenario where corporations gain legitimacy from customers but fail to do so in the eyes of the NGOs and the general public. To handle the issue, the corporations occasionally leave out the fact that the certification scheme guides a particular activity. For example, the corporation claimed to initiate conservation on forest land due to "high nature values," subconsciously stating that the corporation does this since it is the right thing to do, and not because they are obligated in according to the standards of FSC certification.

The provided example correlates to the findings of Devin (2014), where corporations seek moral legitimacy despite only conforming to the legislation. The corporations are trying to construct moral legitimacy through communication, while only offered grounds for cognitive legitimacy. Thus, supporting the statements of Palazzo and Scherer (2006), and Castelló and Lozano (2011), that corporations are steered towards moral legitimacy rather than cognitive or

pragmatic legitimacy. However, in this study, the examples of corporations communicating regarding standard guided issues, are not that common. In order to determine precisely when certification or voluntary measurements guide corporate conduct, more detailed research on the current certification standards and how they are used need to be done. Furthermore, the certification through PEFC and FSC are voluntary, suggesting that the corporations may conform to the standards since it is the right thing to do, and not only due to external pressures.

While corporations are guided by certification and legislation in the general forestry operations, in certain areas, and towards specific stakeholders, true moral legitimacy is being sought. Examples are provided through the Eco-parks and Knowledge-forests and in dialogue with reindeer keepers and individual local NGOs. In these dialogues, the corporations are involved in discourse resembling the characteristics of the public discussion regarding moral legitimacy (Suchman 1995; Palazzo & Scherer 2006).

However, when communicating about their most important CSR issue, growing forests absorbing carbon dioxide, the corporations seek pragmatic legitimacy rather than moral. By promoting the positive climate effects of forest production, the corporations try to convince stakeholders of the beneficial aspects of buying forest products. Recognizing the statements of Palazzo and Scherer (2006), and Castelló and Lozano (2011), that moral legitimacy is more critical in today's CSR landscape, the fact that corporations seek pragmatic legitimacy regarding the most important CSR issue might seem odd. There can be several explanations for the executed corporate conduct in this scenario. One explanation can be the lack of a valid discussion partner. Except for Hadden (2017), there are not many studies questioning the view of the positive climate effect of Swedish forestry. Even if the net absorption of carbon dioxide abilities to grow forests is questioned, the positive effects of replacing fossil products are rarely questioned. Since the alternative is maintaining the production of oil and plastic products, even the NGOs being critical about the biodiversity aspects of Swedish forestry avoid the topic.

Instead, environmental NGOs want to discuss the sustainability of forestry in terms of biodiversity and whether or not it is possible to combine with the current production level. The lack of stakeholders to discuss the issues steer the corporations towards communicating with the general public. Since the knowledge and interest of the general public are scarce, the nature of the communication comes off as persuasive and promotional. Corporations justify this by pointing to an experienced knowledge gap in the general public. Furthermore, as Lähäinen *et al.* (2017) discussed, the importance of the issue makes the communication crucial for the forest sector. The corporations must both be sustainable in their conduct and be perceived as a sustainable corporation. However, as frequently reported (*e.g.* Ashforth & Gibbs 1990; Brown & Dacin 1997; Morsing *et al.* 2008) an explicit approach to CSR communication infer difficulties in appearing legitimized in the eye of the general public. As Roszkowska-Menkes and Aluchna (2018) argue, a promotional CSR approach are sometimes perceived as green-washing, the corporations have to be cautious. At the same time, by not communicating and filling the knowledge gap, the corporations may lose out on a great opportunity (Lähäinen *et al.* 2017). Done in the right way, communication about the climate effects of forest growth can differentiate forest products from the products of their competitors (Johansen & Nielsen 2012).

7.3.1 Legitimacy connected to CSR communication strategies and institutional pressures

Morsing and Schultz 's (2006) CSR communications strategies provide a way to describe how corporations ensure legitimacy through strategic communication with stakeholders. The utilization of the strategies to seek legitimacy can also be seen in this study. In the interviews,

the corporate representatives discussed the actions connected to the more mature forms of CSR communication strategies as a way of ensuring legitimacy and transparency. As the corporate representatives are not aware of the model itself and still refer to the legitimization process, this suggests that there is a connection. While Morsing and Schultz (2006) discussed legitimacy in general terms using a theoretical framework provided by Ashforth and Gibbs (1990), in this study, Suchman's (1995) trifold description of legitimacy is used in this study. The actions of the corporations in this study suggest that there is a connection between the different forms of legitimacy defined by Suchman (1995) and Morsing and Schultz's (2006) model of CSR communication strategies (Table 10).

Table 10. Connection between CSR communication strategies used, and different types of legitimacy being sought

CSR communication strategy used	Legitimacy sought by the corporations
<i>CSR Information strategy</i>	Cognitive legitimacy
<i>CSR Response strategy</i>	Pragmatic legitimacy
<i>CSR Involvement strategy</i>	Moral legitimacy

In this study, the corporations are seeking different forms of legitimacy when acting in line with the three CSR communication strategies. For example, when engaging in two-way symmetric communication, trying to understand and together create certain CSR activities together with stakeholders, the corporations often communicate in a way that suggests that they are seeking moral legitimacy. Thus, connecting the usage of a stakeholder involvement strategy and the strive for moral legitimacy. Examples of this can be seen regarding the statements on sustainably managed forests and the establishment of Eco-parks and Knowledge-forests.

Furthermore, when seeking pragmatic legitimacy, as done by the corporations regarding the statements on climate positive production, the corporations use communication strategies similar to the stakeholder response strategy. When communicating this message, the corporation tries to reassure the general public about the sustainable effects of corporate production. The stakeholder's role is not as important and can only communicate with the corporations via surveys. In this sense, the stakeholders cannot influence the corporations, only respond to corporate conduct. On the one hand, due to the character of the communication, it can be seen as an advertisement rather than stakeholder communication. On the other hand, communication is provided in the sustainability reports and targeted to more engaged stakeholders than the general public as well.

Finally, when the corporations use a stakeholder information strategy, the statements tend to suggest that the corporations seek cognitive legitimacy as described by Suchman (1995). However, as explained by Suchman (1995), cognitive legitimacy is abstruse. The subconscious characteristics of attaining cognitive legitimacy make the strive for such legitimacy by the corporations challenging to detect. One could argue that there is a risk of connecting the presence of coercive pressures for a sought of cognitive legitimacy regardless of the intention by the corporation. Nonetheless, when adopting an institutional approach to legitimacy, the intention of the corporation is irrelevant (Meyer & Rowan 1977; DiMaggio & Powell 1983). While this study utilizes the notion of Castelló and Lozano (2011), that corporations seek cognitive legitimacy by complying with the expectations of others, these actions can also be seen when other types of legitimacy are sought. This complicates the connections between Morsing and Schultz (2006) CSR communications strategies and Suchman's (1995) definition of legitimacy.

Despite the discussed demur, the findings suggest that there could be a connection between the adopted CSR communication strategy and the sought of certain types of legitimacy. This does

not mean that the adaptation of a specific strategy is equivalent to attaining the desired legitimacy. However, utilizing the characteristics of given strategies may assist in the corporate strive for certain legitimacy. This is most apparent when discussing the stakeholder involvement strategy. As many of the actions suggested by Morsing and Schultz (2006) regarding stakeholder involvement strategy provide tools for engaging in public discussion, thus enabling the opportunity for moral legitimacy (Suchman 1995; Palazzo & Scherer 2006). The stakeholder involvement strategy are also the most important when considering that moral legitimacy may be superordinate to other types of legitimacy when discussing CSR in the future (Palazzo & Scherer 2006; Castelló & Lozano 2011). However, the utilization of different strategies by the same corporations suggests that a variety of legitimacy is needed to be seen as legitimized by all stakeholders.

The connection between legitimacy and institutional pressures has been discussed on several occasions. This is also suggested through the institutional approach to legitimacy (Meyer & Rowan 1977; DiMaggio & Powell 1983). Furthermore, Devin (2014) has used CSR communication in attempts to connect the institutional pressures to legitimacy with both a strategic approach and an institutional approach. One could argue that connections can be made between the experienced pressures and legitimacy in this study as well. By accepting the notion of Roszkowska-Menkes and Aluchna (2018), that certain institutional pressure results in more or less mature CSR communications schemes, a connection between institutional pressures and CSR communication strategies can be made. Suggesting that normative and mimetic pressure results in more mature CSR communications schemes, in this scenario, referred to as the stakeholder involvement strategy. In this way, the model of Roszkowska-Menkes and Aluchna (2018) could provide a bridge between institutional pressures and legitimacy in the case of CSR communication. However, this must be further investigated as the connection does not appear as prominent as in the case of connecting CSR communication strategies and legitimacy.

The nature of institutional pressures and legitimacy further complicates the possibilities to connect the concepts. While institutional pressures are guided by vast literature, it is subjective to the reader and can differ. One reader may emphasize uncertainties steering towards mimetic isomorphism, while others see this as foreseeing coercive pressure. In the same way, legitimacy is an abstract and intangible concept depending on the perception of the beholder. Furthermore, in this study, legitimacy is studied from the perspective of the corporations. As the corporation seek legitimacy that only can be attained through the perception of stakeholders, certain legitimizing actions are not equivalent to the ensuring of certain legitimacy. To fully explain which type of legitimacy is ensured for the corporation, the stakeholders must be studied.

Altogether, the concepts of legitimacy and institutional pressures seem to be connected, both to each other and CSR communications strategies. This study contributes to the notion that Morsing and Schultz's (2006) model of CSR communication strategies is possible to connect to Suchman's (1995) definition of trifold legitimacy.

8 Conclusions

In this chapter, conclusions from the study are presented along with contributions of the study and suggestions for further research.

This study aimed to *explain how forest corporations ensure legitimacy in their operations through CSR communications*. To guide the explanation, two research questions were formulated. What driving forces influence corporations in their CSR communications? How do corporations manage stakeholders in their CSR communications? The answers to these questions are as follows:

The study found that all institutional pressures described by DiMaggio and Powell (1983) were affecting the corporate CSR communications. Coercive pressure was most frequent, while mimetic pressure provokes the most explicit CSR communication. Normative pressure yields the most progressive CSR communication strategies. All CSR communication strategies were identified in all studied corporations. The conclusion is that the CSR communication strategies of Morsing and Schultz (2006) can be used regarding certain CSR initiatives and not only as a generic strategy adopted by the corporation in all aspects of their CSR communications. Progressive communication strategies arise through a combination of experienced institutional pressures, opportunities, and stakeholder characteristics.

To explain how forest corporations ensure legitimacy, one must identify the expectations of the stakeholders ascribing legitimacy to the corporations. In this study, it was done by identifying the institutional pressures guiding the corporations. The communication from the corporations suggested that the corporations sought cognitive, pragmatic, and moral legitimacy in different scenarios. However, to ensure that the corporation is ensuring the sought legitimacy, investigations on the expectations of the stakeholders need to be done through interviews with particular stakeholders.

However, the study contributes to a possible explanation of how corporations may communicate their CSR activities to enable the possibility of certain legitimacy to be ensured. By using Morsing and Schultz's (2006) CSR communication strategies, the corporations are assisted in their strive for legitimacy. A conclusion from this study is that specific CSR communications strategies yield specific types of legitimacy defined by Suchman (1995). A stakeholder information strategy is often used to seek cognitive legitimacy, while the stakeholder response strategy was associated with pragmatic legitimacy. By using a stakeholder involvement strategy, the corporations attain moral legitimacy. Thus, by adopting all strategies in different scenarios, corporations may enable the possibility to ensure all three types of legitimacy. However, the study does not suggest that this will lead to a corporation that is seen as "more legitimized."

To further investigate the issue, the stakeholder point-of-view would be interesting to examine, tentatively, the perspective of environmental NGOs or reindeer husbandry. Relevant questions being; what needs, and expectations do the stakeholders have? Which corporate conduct is perceived as beneficial, moral, or legitimate?

The importance of Eco-parks and Knowledge-forest are highlighted in this study. Further research could provide a more detailed explanation of how these landscape areas are used for legitimizing corporate operation. Further research on other communication channels than the sustainability reports are also needed to broaden the picture. Finally, the connection between Morsing and Schultz's (2006) model on CSR communications strategies and Suchman's (1995) definition of legitimacy could be further investigated in other cases.

Acknowledgements

First of all, I would like to thank my supervisor Cecilia Mark-Herbert for a great collaboration. By always providing fast, substantial, and thoughtful feedback, she helped form the study of what it is. Further, she was helping in understanding the bigger picture surrounding the study. I am grateful for the time and engagement she has put into this study.

Secondly, I would like to thank all the participants in the study. The communication has been smooth, and it has been a pleasure interacting with representatives from all participant corporations. Thanks to Elin Swedlund at Holmen, Lena Sammeli-Johansson at Sveaskog, and Maria Baldin at Södra. Thanks, also to Jan Wintzell at Sveaskog, who mediated contacts at the corporation.

Finally, I would like to thank everyone who took an interest in my study — Kevin Bishop, Marie Jönsson, Thao Do, Peter Holmgren, as well as my classmates.

Thanks!

Ludvig Essebro

9 Bibliography

- Adams, C.A. & Whelan, G. (2009). Conceptualising future change in corporate sustainability reporting. *Accounting, Auditing & Accountability Journal*, vol. 22 (1), pp. 118–143
- Ashforth, B.E. & Gibbs, B.W. (1990). The Double-Edge of Organizational Legitimation. *Organization Science*, vol. 1 (2), pp. 177–194
- Babic, M., Fichtner, J. & Heemskerk, E.M. (2017). States versus Corporations: Rethinking the Power of Business in International Politics. *The International Spectator*, vol. 52 (4), pp. 20–43
- BillerudKorsnäs (2019). *Externa Utvärderingar. BillerudKorsnäs*. Available at: <https://www.billerudkorsnas.se/hallbarhet/externa-utvarderingar> [2019-09-17]
- Boynton, P.M. (2005). *The Research Companion: A Practical Guide for the Social and Health Sciences*. 1 edition. Hove: Psychology Press.
- Brown, T.J. & Dacin, P.A. (1997). The Company and the Product: Corporate Associations and Consumer Product Responses. *Journal of Marketing*, vol. 61 (1), pp. 68–84
- Brundtland, G. (1987). Report of the World Commission on Environment and Development: Our Common Future. United Nations General Assembly document A/42/427.
- Bryman, A. & Bell, E. (2017). *Företagsekonomiska forskningsmetoder*. Upplaga 3. Stockholm: Liber.
- Campbell, J.L. (2007). Why Would Corporations Behave in Socially Responsible Ways? An Institutional Theory of Corporate Social Responsibility. *The Academy of Management Review*, vol. 32 (3), pp. 946–967
- Castelló, I. & Lozano, J.M. (2011). Searching for New Forms of Legitimacy Through Corporate Responsibility Rhetoric. *Journal of Business Ethics*, vol. 100 (1), pp. 11–29
- Coffee, J.C. (2001). The Rise of Dispersed Ownership: The Roles of Law and the State in the Separation of Ownership and Control. *The Yale Law Journal*, vol. 111 (1), p. 1
- Cone Communications (2018). 2017 Cone Communications CSR Study
- Connaker, A. & Madsbjerg, S. (2019). The State of Socially Responsible Investing. *Harvard Business Review*. Available at: <https://hbr.org/2019/01/the-state-of-socially-responsible-investing> [2019-10-07]
- Deephouse, D.L. (1996). Does Isomorphism Legitimate? *The Academy of Management Journal*, vol. 39 (4), pp. 1024–1039
- Denzin, N.K. (1970). *The Research Act: A Theoretical Introduction to Sociological Methods*. Transaction Publishers.
- Devin, B. (2014). CSR communication and legitimacy: An institutional and rhetorical perspective. p. 256
- DiMaggio, P.J. & Powell, W.W. (1983). The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. *American Sociological Review*, vol. 48 (2), pp. 147–160
- Dubbink, W., Graafland, J. & van Liedekerke, L. (2008). CSR, Transparency and the Role of Intermediate Organisations. *Journal of Business Ethics*, vol. 82 (2), pp. 391–406
- Dubois, A. & Gadde, L.-E. (2002). Systematic combining: an abductive approach to case research. *Journal of Business Research*, vol. 55 (7), pp. 553–560
- Dyllick, T. & Hockerts, K. (2002). Beyond the business case for corporate sustainability. *Business Strategy and the Environment*, vol. 11 (2), pp. 130–141
- Earley, K. (2016). More than half of all businesses ignore UN's sustainable development goals. *The Guardian*. Available at: <https://www.theguardian.com/sustainable-business/2016/sep/30/businesses-ignore-un-sustainable-development-goals-survey> [2019-12-12]
- Eberhard-Harribey, L. (2006). Corporate social responsibility as a new paradigm in the European policy: how CSR comes to legitimate the European regulation process. (Lenssen, G., ed.) *Corporate Governance: The international journal of business in society*, vol. 6 (4), pp. 358–368
- Ebner, D. & Baumgartner, J.R. (2008). The relationship between Sustainable Development and Corporate Social Responsibility. p. 17
- EcoAct (2019). The Big eBook of Sustainability Reporting
- Eisenhardt, K.M. (1989). Building Theories from Case Study Research. *The Academy of Management Review*, vol. 14 (4), p. 532
- Elkington, J. (1994). Towards the Sustainable Corporation: Win-Win-Win Business Strategies for Sustainable Development. *California Management Review*, vol. 36 (2), pp. 90–100
- Essity (2019). *Recognitions and memberships*. Available at:

- <https://www.essity.com/sustainability/recognitions-and-memberships/>
[2019-09-17]
- Falck, O. & Hebllich, S. (2007). Corporate social responsibility: Doing well by doing good. *Business Horizons*, vol. 50 (3), pp. 247–254
- Freeman, R.E. (1984). *Strategic management: a stakeholder approach*. Cambridge: University Press.
- FSC Sweden (2019a). *Vad är ansvarsfullt skogsbruk? FSC Sweden*. Available at: <https://se.fsc.org:443/se-se/certifiering> [2019-12-11]
- FSC Sweden (2019b). *10 ANLEDNINGAR ATT VÄLJA FSC. FSC Sweden*. Available at: <https://se.fsc.org:443/se-se/om-fsc/10-anledningar-att-velja-fsc> [2019-12-11]
- FSC Sweden (2019c). *FSC:s principer och kriterier. FSC Sweden*. Available at: <https://se.fsc.org:443/se-se/standarder/principer-och-kriterier> [2019-12-11]
- García-Benau, A., Sierra-Garcia, L. & Zorio, A. (2013). Financial crisis impact on sustainability reporting. (J.M. Ferreira, Jose Enrique Vila, a, J., ed.) *Management Decision*, vol. 51 (7), pp. 1528–1542
- Gioia, D.A. & Chittipeddi, K. (1991). Sensemaking and Sensegiving in Strategic Change Initiation. *Strategic Management Journal*, vol. 12 (6), pp. 433–448
- Gray, R. (2010). Is accounting for sustainability actually accounting for sustainability...and how would we know? An exploration of narratives of organisations and the planet. *Accounting, Organizations and Society*, vol. 35, pp. 47–62
- Greenwood, R., Oliver, C., Suddaby, R. & Sahlin-Andersson, K. (2008). *The SAGE Handbook of Organizational Institutionalism*. London: SAGE Publications Ltd.
- Greenwood, R., Suddaby, R. & Hinings, C.R. (2002). Theorizing Change: The Role of Professional Associations in the Transformation of Institutionalized Fields. *The Academy of Management Journal*, vol. 45 (1), pp. 58–80
- GRI (n.d.). *About Sustainability Reporting. About Sustainability Reporting*. Available at: <https://www.globalreporting.org/information/sustainability-reporting/Pages/default.aspx> [2019-12-11]
- GRI (2019). *GRI Standards*. Available at: <https://www.globalreporting.org/standards/> [2019-12-11]
- Grunig, J.E. & Hunt, T. (1984). *Managing Public Relations*. Holt, Rinehart and Winston, New York.
- Guba, E.G. & Lincoln, Y.S. (1994). Competing paradigms in qualitative research. *Handbook of qualitative research*. Thousand Oaks, CA, US: Sage Publications, Inc, pp. 105–117.
- Hadden, D.G. Processes Controlling Carbon Fluxes in the Soil-Vegetation-Atmosphere System. vol. 2017, p. 43
- Hakim, C. (2000). *Research design: successful designs for social and economic research*. London, UK: Routledge. Available at: <http://www.routledge.com/> [2019-10-21]
- Hickel, J. (2019). The contradiction of the sustainable development goals: Growth versus ecology on a finite planet. *Sustainable Development*, p. sd.1947
- Hodson, R. (1996). Dignity in the Workplace Under Participative Management: Alienation and Freedom Revisited. *American Sociological Review*, vol. 61 (5), p. 719
- Holme, I.M., Solvang, B.K. & Nilsson, B. (1997). *Forskningsmetodik: om kvalitativa och kvantitativa metoder*. 2., [rev. och utök.] uppl. Lund: Studentlitteratur.
- Holmen (2019). *Awards*. Available at: <https://www.holmen.com/en/sustainability/sustainability-reporting/awards/> [2019-09-17]
- Hopkins, M. (2006). What is corporate social responsibility all about? *Journal of Public Affairs*, vol. 6 (3–4), pp. 298–306
- INTOSAI WGEA (2013). Sustainability Reporting: Concepts, Frameworks and the Role of Supreme Audit Institutions. [2019-12-11]
- Johansen, T.S. & Nielsen, A.E. (2012). CSR in corporate self-storying – legitimacy as a question of differentiation and conformity. *Corporate Communications: An International Journal*, vol. 17 (4), pp. 434–448
- Kardell, L. (2004). *Svenskarna och skogen D. 2 Från baggböleri till naturvård*. Skogstyrelsens förlag, Jönköping.
- Kvale, S. & Brinkmann, S. (2009). *InterViews: learning the craft of qualitative research interviewing*. 2. ed. Los Angeles: Sage Publications.
- Lähtinen, K., Toppinen, A., Suojanen, H., Stern, T., Ranacher, L., Burnard, M. & Kitek Kuzman, M. (2017). Forest Sector Sustainability Communication in Europe: a Systematic Literature Review on the Contents and Gaps. *Current Forestry Reports*, vol. 3 (3), pp. 173–187
- LO, TCO & SACO (2006). Arbetsmiljö, standardisering och EU. Available at:

- <https://www.byggnads.se/siteassets/broschyrrer/ovriga/arbetsmiljo-standardisering-och-eu.pdf> [2019-12-11]
- Marais, M. (2012). CEO rhetorical strategies for corporate social responsibility (CSR). *Society and Business Review*, vol. 7 (3), pp. 223–243
- Masayoshi, I., Donovan, J.D., Topple, C. & Masli, E.K. (2019). The process of selecting and prioritising corporate sustainability issues: Insights for achieving the Sustainable Development Goals. *Journal of Cleaner Production*, vol. 236, p. 117661
- Matten, D. & Crane, A. (2005). Corporate Citizenship: Toward an Extended Theoretical Conceptualization. *Academy of Management Review*, vol. 30 (1), pp. 166–179
- Matten, D. & Moon, J. (2008). “Implicit” and “Explicit” CSR: A Conceptual Framework for a Comparative Understanding of Corporate Social Responsibility. *The Academy of Management Review*, vol. 33 (2), pp. 404–424
- Maxwell, J.A. (2006). Literature Reviews of, and for, Educational Research: A Commentary on Boote and Beile’s “Scholars Before Researchers.” *Educational Researcher*, vol. 35 (9), pp. 28–31
- McElhaney, K.A. (2008). *Just good business: the strategic guide to aligning corporate responsibility and brand*. San Francisco: Berrett-Koehler Publishers.
- McKay, J.P., Hill, B. & Buckler, J. (2004). *A history of world societies*. 6th. ed. Belmont: Wadsworth.
- Meyer, J.W. & Rowan, B. (1977). Institutionalized Organizations: Formal Structure as Myth and Ceremony. *American Journal of Sociology*, vol. 83 (2), pp. 340–363
- Mizruchi, M.S. & Fein, L.C. (1999). The Social Construction of Organizational Knowledge: A Study of the Uses of Coercive, Mimetic, and Normative Isomorphism. *Administrative Science Quarterly*, vol. 44 (4), pp. 653–683
- Morse, J.M. (1999). Myth #93: Reliability and Validity Are Not Relevant to Qualitative Inquiry. *Qualitative Health Research*, vol. 9 (6), pp. 717–718
- Morsing, M. & Schultz, M. (2006). Corporate social responsibility communication: stakeholder information, response and involvement strategies. *Business Ethics: A European Review*, vol. 15 (4), pp. 323–338
- Morsing, M., Schultz, M. & Nielsen, K.U. (2008). The ‘Catch 22’ of communicating CSR: Findings from a Danish study. *Journal of Marketing Communications*, vol. 14 (2), pp. 97–111
- Nebel, G., Quevedo, L., Bredahl Jacobsen, J. & Helles, F. (2005). Development and economic significance of forest certification: the case of FSC in Bolivia. *Forest Policy and Economics*, vol. 7 (2), pp. 175–186
- Neuendorf, K.A. (2002). *The Content Analysis Guidebook*. SAGE.
- Palazzo, G. & Scherer, A.G. (2006). Corporate Legitimacy as Deliberation: A Communicative Framework. *Journal of Business Ethics*, vol. 66 (1), pp. 71–88
- PEFC Sweden (2018). *Om svenska PEFC / Svenska PEFC*. Available at: <https://pefc.se/om-svenska-pefc/> [2019-12-11]
- Pfeffer, J. & Salancik, G.R. (2003). *The external control of organizations: a resource dependence perspective*. [New ed.]. Stanford, Calif: Stanford Business Books. (Stanford business classics)
- Porter, M.E. & Kramer, M.R. (2002). The Competitive Advantage of Corporate Philanthropy. *harvard business review*, vol. 80 (9), pp. 48–58
- Porter, M.E. & Kramer, M.R. (2007). Strategy and society: the link between competitive advantage and corporate social responsibility. *Strategic Direction*, vol. 23 (5), p. sd.2007.05623ead.006
- Porter, M.E. & Kramer, M.R. (2011). Creating shared values: How to reinvent capitalism – and unleash a wave of innovation and growth. *Harvard Business Review*, vol. 89 (1), pp. 63–77
- Robson, C. & McCartan, K. (2016). *Real world research: a resource for users of social research methods in applied settings*. Fourth Edition. Hoboken: Wiley.
- Roszkowska-Menkes, M. & Aluchna, M. (2018). Institutional isomorphism and corporate social responsibility: towards a conceptual model. *Journal of Positive Management*, vol. 8 (2), pp. 3–16
- Schultz, F. & Wehmeier, S. (2010). Institutionalization of corporate social responsibility within corporate communications: Combining institutional, sensemaking and communication perspectives. *Corporate Communications: An International Journal*, vol. 15 (1), pp. 9–29
- Smith, N.C. (2003). Corporate Social Responsibility: Whether or How? *California Management Review*, vol. 45 (4), pp. 52–76
- Stenqvist, C., Nilsson, L.J., Ericsson, K. & Modig, G. (2011). Energy management in Swedish pulp and paper industry - the daily grind that matters. *Proceedings of 10th eceee summer study - energy efficiency first: the foundation of a low-carbon society*, 2011.

- Steurer, R., Langer, M.E., Konrad, A. & Martinuzzi, A. (2005). Corporations, Stakeholders and Sustainable Development I: A Theoretical Exploration of Business–Society Relations. *Journal of Business Ethics*, vol. 61 (3), pp. 263–281
- Stora Enso (2019). *Awards and recognition*. Available at: <https://www.storaenso.com/en/sustainability/sustainability-reporting/awards-and-recognition> [2019-09-17]
- Suchman, M. C. (1995). Managing Legitimacy: Strategic and Institutional Approaches. *The Academy of Management Review*, vol 20, (3), pp. 571-610
- Swedish Data Protection Authority (2019). *The General Data Protection Regulation (GDPR)*. Available at: /other-lang/in-english/the-general-data-protection-regulation-gdpr/ [2019-10-28]
- Swedish Forest Industries (2019). *Fakta och nyckeltal - Skogsindustrierna*. Available at: <https://www.skogsindustrierna.se/skogsindustrin/skogsindustrin-i-korthet/fakta--nyckeltal/> [2020-01-09]
- Swedish Government (2002-03-14). *National strategy for sustainable development*. *Regeringskansliet*. [Text]. Available at: <https://www.regeringen.se/rattsliga-dokument/skrivelse/2002/03/skr.-200102172/> [2019-10-07]
- Swedish Society for Nature Conservation (2017). *Dags för en ny skogspolitik*. *Naturskyddsföreningen*. Available at: <https://www.naturskyddsforeningen.se/vad-vi-gor/skog/vart-arbete/svenska-skogen/dags-for-en-ny-skogspolitik> [2019-09-18]
- Thomas, J.B. & McDaniel, R.R. (1990). Interpreting Strategic Issues: Effects of Strategy and the Information-Processing Structure of Top Management Teams. p. 22
- UN (2019). *The Global Goals*. *The Global Goals*. Available at: <https://www.globalgoals.org/> [2019-12-12]
- UN General Assembly (2013). *Future We Want - Outcome document* .:. *Sustainable Development Knowledge Platform*. Available at: <https://sustainabledevelopment.un.org/futurewewant.html> [2019-12-12]
- UN General Assembly (2015). *Transforming Our World: The 2030 Agenda for Sustainable Development*. United Nations General Assembly document A/70/1. DOI: <https://doi.org/10.1891/9780826190123.ap02>
- Visser, W. (2010). The Age of Responsibility: CSR 2.0 and the New DNA of Business. *Journal of Business Systems, Governance and Ethics*, vol. 5 (3), pp. 7–22
- Weick, K.E. (1993). The Collapse of Sensemaking in Organizations: The Mann Gulch Disaster. *Administrative Science Quarterly*, vol. 38 (4), p. 628
- Wetterberg, G. (2018). *Träd: en vandring i den svenska skogen*. Stockholm: Albert Bonniers Förlag.
- Wolcott, H.F. (1994). *Transforming qualitative data: description, analysis, and interpretation*. Sage Publications.
- Yin, R.K. (2009). *Case study research: design and methods*. 4. ed. London: SAGE. (Applied social research methods series, 5)
- Zafar, F., Khan, A., Suhail, S., Ahmed, I., Hameed, K., Khan, H.M., Jabeen, F. & Anjum, A. (2017). Trustworthy data: A survey, taxonomy and future trends of secure provenance schemes. *Journal of Network and Computer Applications*, vol. 94, pp. 50–68

Appendices

Appendix 1. Case-study protocol

Yin (2009) suggest that a case-study protocol consists information about the contact with participants, preparations and field-work arrangements, ethical considerations concerning participants and a frame of questions used in the interviews.

Case study

The communications of three forest corporations in Sweden.

Case study background

Provided in Chapter 3 & 4.

Research questions

Provided in Chapter 1.

Data collection methods

Semi-structured interviews in person and over the phone.

Documents, sustainability reports provided by the corporations.

Data collections procedure

October 18, 2019 – Approached Stina Sandell, Sustainability Director at Holmen, Maria Baldin, Communications and Sustainability Director at Södra, and Lena Sammeli-Johansson, Sustainability Director at Sveaskog.

October 21, 2019 – Arranged time and place for interview with the associate of Stina Sandell, Elin Swedlund, Sustainability Manager at Holmen. Arranged time and place for interview with Maria Baldin.

November 4-22, 2019 – Examined sustainability report and other documents of relevance to the interviews. Browsed the websites of the corporations to gather information.

November 8, 2019 – Contact with Jan Wintzell at Sveaskog to find suitable interviewee at Sveaskog.

November 9, 2019 – Arranged time and place for interview with Lena Sammeli-Johansson at Sveaskog.

November 10-11, 2019 – Interview guide were conducted.

November 15, 2019 – Last changes to interview guide before interviews. Preparations by checking phone and recording equipment.

November 18, 2019 – Changed date of interview with Elin Swedlund at Holmen due to sickness.

November 25, 2019 – Interview at Sveaskog with Lena Sammeli-Johansson headquarters in Stockholm. Recording saved on multiple units, notes saved transferred to computer. Changed date of interview with Maria Baldin at Södra due to double-booking.

November 26- December 3, 2019 – Transcribing interviews.

November 27, 2019 – Interview at Holmen headquarters in Stockholm. Elin Swedlund and intern Isabelle Rydelius attended. Recording saved on multiple units, notes saved transferred to computer. Transcript sent to Lena Sammeli-Johansson for validation.

November 29, 2019 – Interview over the phone with Maria Baldin, Södra. Recording saved on multiple units, notes saved transferred to computer. Notes and recordings structured.

December 2, 2019 – Transcript sent to Elin Swedlund for validation.

December 3, 2019 – Transcript sent to Maria Baldin for validation.

December 3-6, 2019 – Content analysis of sustainability reports of the corporations.

Ethical considerations

Interviewees know they are recorded.

Interviewees are informed about the purpose and usage of data in the study.

Interviewees give their informed consent to participate in study.

Interview guide

Appendix 2

Preparations

Materials and printed interview guides brought to interviews face-to-face.

Phone and application for interviews over the phone.

Notepad and pen for taking notes.

Interviewees able to guide time and place of interview

Interviewees

Full list provided in Chapter 2.

Appendix 2. Interview guide

Table 1. Interview guide in Swedish.

Tema	Frågor	Förklaring
<i>Bakgrund</i>	Syftet med studien förklaras. Information om inspelning samt frågan om informerat samtycke. Berätta om möjlighet till validering. Berätta om din bakgrund. Hur länge har du arbetat i din position. Vad har du gjort innan?	Säkrar validitet och reliabilitet.
<i>Kommunikation av hållbarhet</i>	Kan du beskriva hur ni tänker kring er kommunikation av ert hållbarhetsarbete? Syfte? Målgrupp? Strategi? Hur ska det användas av läsaren?	CSR kommunikationsstrategier (Morsing & Schultz 2006)
<i>Intressenter</i>	Vilka är era viktigaste intressenter? Hur väljs dessa? Kan de påverka ert arbete med hållbarhet? Hur? Används de i kommunikationen på något sätt?	CSR kommunikationsstrategier (Morsing & Schultz 2006)
<i>Hållbarhetsarbete</i>	Kan du beskriva er strategi för ert hållbarhetsarbete? Hur prioriterar ni? Vad väljer ni att satsa på? Varför? Fördelar/nackdelar att göra på det sättet?	Legitimitet. (Suchman 1995)
<i>Skogens roll</i>	Hur påverkas ert hållbarhetsarbete av att just skogen är er främsta resurs?	Institutionell teori.
<i>Specifika projekt</i>	Hur väljer ni ut specifika hållbarhetssatsningar eller projekt? Kan intressenter påverka projekten? Utformning & prioritering?	Legitimitet. (Suchman 1995)
<i>SDG</i>	Hur kommunicerar ni SDG:s i ert kommunikationsarbete? Målsättning? Mätning? Medverkan i projekt? Skrifter?	SDG:s
<i>Data</i>	Hur säkerställer ni att det ni gör är hållbart? Certifiering? Annat? Använder ni annan typ av data? EMA? Riksskogstaxeringen? Egna efterforskningar?	Legitimitet. (Suchman 1995) EMA

Table 2. Interview guide translated to English.

Theme	Questions	Explanation
<i>Background</i>	The aim of the study is explained. Information about recording is given. Question of informed consent is asked. Validation of transcript is offered. Tell me about your background. How long have you been in your position? What have you done before?	Secure validation and reliability
<i>Communication of sustainability</i>	Could you describe how your corporation think about communication of your sustainability activities? Aim? Target group? Strategy? How will it be used by the reader?	CSR communications strategies (Morsing & Schultz 2006)
<i>Stakeholders</i>	Who are your most important stakeholders? How are these chosen? Can they influence your work with sustainability? How? Are they used in the communication in any way?	CSR communications strategies (Morsing & Schultz 2006)
<i>Sustainability work</i>	Can you describe your strategy for sustainability? How do you prioritize? What do you choose to put efforts in to? Why? Pros/cons in doing things this way?	Legitimacy (Suchman 1995)
<i>Forest role</i>	How are your sustainability activities affected by the fact that the forest is your foremost resource?	Institutional theory
<i>Specific projects</i>	How do you choose specific sustainability activities or projects? Can stakeholders influence the projects? Shape, style and priorities?	Legitimacy (Suchman 1995)
<i>SDG</i>	How do you communicate SDGs? Goals? Measurement? Participation in projects? Publications?	SDGs
<i>Data</i>	How do you secure that what you are doing is sustainable? Certification? Other? Other data? EMAs? National inventory of forests? Own research?	Legitimacy (Suchman 1995) EMA

Examensarbeten / Master Thesis
Inst. för skogsekonomi / Department of Forest Economics

1. Lindström, H. 2019. Local Food Markets - consumer perspectives and values
2. Wessmark, N. 2019. Bortsättning av skotningsavstånd på ett svenskt skogsbolag - en granskning av hur väl metodstandarden för bortsättningsarbetet följts
3. Wictorin, P. 2019. Skogsvårdsstöd - växande eller igenväxande skogar?
4. Sjölund, J. 2019. Leveransservice från sågverk till bygghandel
5. Grafström, E. 2019. CSR för delade värderingar - En fallstudie av kundperspektiv hos skogs- och lantbrukskunder inom banksektorn
6. Skärberg, E. 2019. Outsourcing spare part inventory management in the paper industry - A case study on Edet paper mill
7. Bwimba, E. 2019. Multi-stakeholder collaboration in wind power planning. *Intressentsamråd vid vindkraftsetablering*
8. Andersson, S. 2019. Kalkylmodell för produkter inom korslimmat trä - Fallstudie inom ett träindustriellt företag. *Calculation model for products within cross-laminated timber - A case study within a wood industrial company*
9. Berg Rustas, C. & Nagy, E. 2019. Forest-based bioeconomy - to be or not to be? - a socio-technical transition. *Skogsbaserad bioekonomi - att vara eller inte vara? - En socio-teknisk övergång*
10. Eimannsberger, M. 2019. Transition to a circular economy - the intersection of business and user enablement. Producenters och konsumenters samverkan för cirkulär ekonomi
11. Bernö, H. 2019. Educating for a sustainable future? - Perceptions of bioeconomy among forestry students in Sweden. *Utbildning för en hållbar framtid? - Svenska skogsstudenters uppfattningar av bioekonomi*
12. Aronsson, A. & Kjellander, P. 2019. Futureshandel av rundvirke - Möjligheter och hinder för en futureshandel av rundvirke. *A futures contract on roundwood - Opportunities and barriers for a futures trade on roundwood*
13. Winter, S. 2019. Customers' perceptions of self-service quality - A qualitative case study in the Swedish banking sector. *Kundernas uppfattning om självbetjäningens kvalitet*
14. Magnusson, K. 2020. Riskanalys av hybridlärk (*Larix X marschlinsii*) - Möjligheter och problem. *Risk analysis of hybrid larch (Larix X marschlinsii) - Opportunities and problems*
15. Gyllengahm, K. 2020. Omsättningslager för förädlade träprodukter - en avvägning mellan lagerföring - och orderkostnad. *Levels of cycle inventory for processed wood products - a trade-off between inventory - and order cost*
16. Olovsson, K. 2020. Ledtider i sågverksindustrin - en analys av flöden och processer. *Lead times in the sawmill industry - an analysis of flows and processes*
17. Holfve, V. 2020. Hållbart byggande - Kommuners arbete för flerbostadshus i trä. *Building in a sustainable way - Municipalities' work for wooden multistory constructions*
18. Essebro, L. 2020. Ensuring legitimacy through CSR communications in the biobased sector. *Att säkerställa legitimitet genom CSR kommunikation i den biobaserade sektorn*