How to communicate environmental efforts for value creation
- A case study from a Swedish waste contractor in a B2B setting

Fanny Skoglund

How to communicate environmental efforts for value creating – A case study from a Swedish waste contractor in a B2B setting

Fanny Skoglund

Supervisor:	Suvi Kokko Swedish University of Agricultural Sciences, Department of Economics
Examiner:	Karin Hakelius Swedish University of Agricultural and Sciences, Department of Economics

Sveriges lantbruksuniversitet
Swedish University of Agricultural Sciences

Department of Economics

Acknowledgements

Summary

Stakeholders' pressure and expectations regarding environmental responsibility have forced companies' to work with Corporate Social Responsibility (CSR) as an integrated part of their business strategy. Environmental responsibility is therefore valued higher than ever before and must be effectively communicated towards stakeholders'. Much research investigates in business-to-consumer (B2C) effects of CSR while there is limited research in how the business-to-business (B2B) market should implement and apply CSR. However, the pressure on companies operating in the B2B market is increasing as they are also expected to take responsibility for their actions.

The objective of this study is to conduct a case study of Wiklunds, a service- and logistics company (waste contractor) focusing on waste disposal from the construction sector. This is done in order to investigate how environmental communication can fulfill clients' needs and adding value. Moreover, the objective with this study is to offer an academic perspective of a phenomenon that is currently challenging companies in their efforts to address environmental aspects of corporate conduct. However, the audience for this thesis is not only academic persons but also industrial representatives since responsible waste management favors construction companies and the society at large.

This study is delaminated to evaluate the effectiveness of environmental communication and not the effectiveness of the environmental performances as such. The empirical data consist of interviews with five of Wiklunds main clients from the construction- and property industry, and two key employees from Wiklunds.

The theoretical framework consists of research in corporate values and identity, in order to evaluate how aligned a waste contractor's environmental image and identity is with its clients' expectations. Thereafter, is Heikkurinen (2010) framework in strategic CSR presented with the aim to create a situation were both the people, planet, and profit prospers. The final theory is mainly based on Morsning and Schultz (2006), strategic CSR communication.

The empirical study shows that Wiklunds has a positive environmental image; long-term relationships indicate that the clients are satisfied. However, the awareness of Wiklunds environmental work is limited, meaning that Wiklunds environmental image and identity is not completely aligned with its clients' perception. Up to present, Wiklunds environmental work has not been communicated fully, meaning nor its identity and what they represent, although it would benefit Wiklunds corporate reputation. The results indicate that Wiklunds image might be threatened if the company does not start to communicate its environmental work. Wiklunds clients want to collaborate with active waste contractors that help them reaching environmental goals, and therefore would Wiklunds benefit from an environmental image differentiation. Wiklunds should use a two-way symmetric communication strategy in order to improve its external environmental communication, as the interaction between Wiklunds and its clients is a key factor for successful waste management.

Sammanfattning

Intressenters ökade krav och förväntningar på företag att ta miljömässigt ansvar har lett till att företag arbetar med Corporate Social Responsibility (CSR) som en integrerad del av sin verksamhet. Företags miljöarbete värderas högre än någonsin och måste på ett effektivt sätt kommuniceras till intressenterna för att visa företagets etiska ståndpunkt. Mycket forskning undersöker business-to-consumer (B2C) effekter av CSR och begränsad forskning tittar på hur business-to-business (B2B) marknaden bör genomföra och tillämpa CSR. Dock ökar trycket på företag som är verksamma inom B2B-marknaden och de förväntas i allt större utsträckning ta ansvar för sina handlingar.

Syftet med denna studie är att göra en fallstudie av Wiklunds, ett service- och logistikföretag (avfallsentreprenör) med fokus på avfallshantering från byggsektorn. Studien syftar till att undersöka hur miljökommunikation kan uppfylla kundernas förväntningar och skapa mervärde. Utöver ämnar studien att ge ett akademiskt perspektiv på ett fenomen som för närvarande utmanar företag i deras ansträngningar att adressera miljöaspekter av företagsansvar. Dock riktar sig denna studie inte bara till akademiska representanter utan också till industrirepresentanter då ansvarsfull avfallshantering gynnar såväl byggföretag som samhället i stort.

Denna studie avgränsas till att utvärdera effektiviteten av miljökommunikationen och inte miljöprestandan som sådan. Det empiriska materialet består av intervjuer med fem av Wiklunds största kunder från bygg- och fastighetsbranschen, samt två nyckelpersoner från Wiklunds.

Den teoretiska ramen utgörs av forskning i värdegrund och identitet, i syfte att utvärdera hur väl i linje en avfallsentreprenörs miljöimage och identitet stämmer med kundernas förväntningar. Därefter presenteras Heikkurinen (2010) ramverk inom strategisk CSR med målet att skapa en situation där både människor, natur och ekonomi gynnas. Slutligen presenteras Morsning och Schultz (2006) teori, strategiskt CSR kommunikation.

Den empiriska studien visar att Wiklunds har en positiv miljöimage; långsiktiga relationer påvisar god kundnöjdhet och trovärdighet. Dock är kundens kännedom om Wiklunds miljöarbete begränsad, vilket innebär att Wiklunds miljöimage och identitet inte är helt i linje med kundernas uppfattning. Wiklunds förmedlar i nuläget inte sitt miljöarbete fullt ut, och därmed inte heller sin identitet och vad de representerar, vilket skulle gynna företagets anseende. Resultaten av intervjustudierna tyder på att Wiklunds miljöimage kan hotas om företaget inte börjar kommunicera sitt miljöarbete mer effektivt. Kunderna vill samarbeta med en aktiv avfallsentreprenör som hjälper dem att nå sina miljömål och därmed skulle Wiklunds gynnas av en tydlig miljöimage. Vidare är en tvåvägskommunikation en strategi Wiklunds bör använda för att förbättra sin miljökommunikation, då interaktionen mellan Wiklunds och kunderna är den viktigaste faktorn för en framgångsrik avfallshantering.

Abbreviations

B2B   Business to Business

B2C   Business to Consumer

CR   Corporate Responsibility

CS   Corporate Sustainability

CSR   Corporate Social Responsibility

ISO   International Organization for Standardization

SD   Sustainable Development

WBCSD   World Business Council for Sustainable Development

WCED   World Commission on Environment and Development

Table of Contents

List of figures

List of tables

x

1 Introduction

The introduction chapter gives a background to the problem and to the rationalization behind the creation of this study. Thereafter is the aim and the research questions presented followed by the objectives, delimitations, and the outline of the study.

1.1 Problem background

Global warming and the human footprints on earth have increased the awareness of sustainable development (SD) and made it an important alternative to neoliberal economics that mostly focus on short-term profitability and little on the long-term effects of business (Reid, 1995). The interest for SD received widespread attention after the Brundtland Report, 1987, "Our common future" (World Commission on Environment and Development, WCED) that first addressed the concept of business role in society. SD is defined as "a development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (WCED, 1987). Accounting for not only financial performance, but also social and environmental concerns equally, is referred to as "the triple bottom line" framework and was first coined by John Elkington in 1994. SD can therefore be seen as an ethical concept on a macro level that offers ideas concerning sustainable orientation (Ebner & Baumgartner, 2008). Creating value for stakeholders has therefore a more extensive role than the traditional "business as usual" approach. The globe faces major environmental challenges including climate change, biodiversity loss, land use change, air pollution, freshwater consumption, ocean acidification and deforestation (Rockström *et al.,* 2009). The social challenges that businesses should take into consideration include health and safety problems, inequality, air pollution, lack of education, social disorganization, and other types of discrimination (Visser & Tolhurst, 2010). Corporate Social Responsibility (CSR) can be seen as a social strand of the SD-framework and focus on corporate engagement and its responsibility as a member of society and meeting stakeholders' expectations (Ebner & Baumgartner, 2008). While SD is on macro-level, CSR is on a micro-level and a part of Corporate Sustainability (CS) three pillars: economic, ecological and social.

Stakeholders' pressure and expectations on companies have made companies to work with CSR as an integrated part of the business strategy (Porter & Kramer, 2011; Carroll & Shabana, 2010; Hooghiemstra & van Manen, 2002). Companies that are committed to their ethical practices have seen improvements in the company's overall performance; resulting in economic benefits (Orlitzky *et al.,* 2003; Vershoor, 1998), brand equity and differentiation (Chen & Bouvain, 2005). Stakeholders' role cannot be underestimated since they ask companies for accountability and transparency and expect them to "walk the talk", i.e., do what they communicate. However, there is no clear definition of what CSR comprises (Grafström *et al,* 2008; Dunne, 2007, p. 372, Porter & Kramer, 2006). This is problematic, meaning that companies interpret active social responsibility differently, resulting in that they do not know how to meet stakeholders' expectations (*ibid.*). As a result, companies might not be seen as legitimate players on the market, since they do not communicate what is expected (Morsing *et al.,* 2011). Since CSR is not regulated by law and is a relatively new field there is gap in the literature about how to integrate CSR in the business strategy (Durdan, 2007).

The strategic role companies undertake in their work with CSR look different among companies as they face different social and environmental challenges (Heikkurinen, 2010), which in turn leads to different opportunities, threats and costs. While some see CSR as a

business opportunity, others have a more proactive approach and rather perceive CSR as a threat to current business practices and inconsistent with maximizing profits (Chin *et al,* 2009; Carroll & Shabana, 2010). However, the majority of large companies work with CSR through the entire value chain, from supplier to end-user, with the purpose to adopt a sustainable business idea (Crane & Matten, 2010). How companies meet stakeholders' expectation depend on costs to adapt, impact on the brand, and competitive position (Spar & La Mure, 2003). Smith (2003) points out that business-to-consumer (B2C) face more pressure compared to business-to-business (B2B) companies that do not have a direct contact with the end user since consumers today want to access information regarding what is behind the product or service to make sure that they do not contribute to unethical behavior. However, supplier with a bad reputation implies an indirect risk for the principal company since the end user values a sustainable supply chain (*ibid.*).

Subhabrata (2008) discusses how companies with a high impact on the environment, for example the transportation sector and the construction sector, can be environmentally conscious. The transportation sector is subjected to a lot of criticism regarding environmental issues and is growing in complexity, size, and the externalization of its environmental impacts (Schiller *et al.* 2012). Together with volume growth, has the distance between the goods and raw materials that are transported increased, meaning a higher amount of energy used and pollution generated (*ibid.*). The construction sector's environmental impact occurs from the extraction of raw materials to waste management (Naturvårdsverket, 2013). The waste arises in new constructions, redevelopment, and demolition. The Swedish construction industry generated in 6,8 million tons non-hazardous construction- and demolition waste in 2012 and 900 000 tons of hazardous waste for commercial activities (*ibid.*). The hazardous waste must be sorted at an early stage in order to not pollute other waste. According to Sweden's waste plan, must the inventory during demolition, and the identification of materials that can be reused and recycled, improve. It is generally easier to sort construction waste than demolition waste since the fractions are not connected the same way (*ibid.*). A waste contractor that manages the construction waste in an ethical manner is therefore fundamental for a sustainable value chain.

1.2 Problem

Not taking responsibility for environmental and social issues might result in major negative effects such as bad reputation and poor legitimacy (Ammenberg, 2012). Companies must therefore understand how stakeholder's expectations change over time and how they interpret CSR differently (Grafström *et al.,* 2008). Much research is looking at the B2C effects of CSR and limited research is looking at how the B2B market should implement and work with CSR (Esty & Winson, 2006). However, the pressure on companies operating in the b2b market is increasing and they are also expected to take responsibility for their actions (*ibid.*). *If* a company should work with CSR is no longer a question but rather *how* they should work with these issues (Borglund *et al,* 2009). The competitive climate has indirectly forced companies to offer something in addition to its products and services in order to demonstrate the positive effects of its business (Löhman & Steinholtz, 2003). Companies must therefore, to a greater extent, take different stakeholders values and demands into consideration to survive on the market (Grolin, 1998). What CSR approach the company chooses is based on the core business, the financial capacity and the knowledge and expertise in the company (*ibid.*). However, the benefits from CSR activities will only affect clients purchase intentions and

attitudes if they are aware of the initiatives, meaning, if the CSR activities are effectively communicated (Pomering & Dolnicar, 2009).

Several sectors need to reduce their environmental impact in favor of a long-term sustainability in Sweden. The domestic transport sector alone, in 2014, accounts for around 33 percent of Sweden's total carbon emissions (www, Trafikverket, 2014). Another sector that is subjected to critique regarding unethical corporate behavior is the construction sector (Mark-Herbert & von Schantz, 2007). Annual investments in the construction sector were estimated to 329,6 billions in 2013 where the investments will rise throughout the forecast period 2014-2015 (Byggvärlden, 2015). Around half of the costs come from the material used during the construction process, which indicate that the sector use large material resources (Asplund *et al.,* 1994). The construction sector is sometimes referred to as the "40 percent sector" since 40 percent of the total waste in Sweden comes from the sector, and 40 percent of all hazard substances is found in construction waste (Naturvårdsverket, 2015). The negative environmental effects from the construction sector could be an encouragement for construction companies to work with serious waste contractors within their supply chain, both regarding waste management, as well as making sure the waste is transported in a responsible and sustainable manner. The competitive climate requires waste contractors to communicate their sustainability work effectively so that the construction companies comprehend value-adding activities such as a serious environmental work. While considering ones' suppliers, contractors and business partner, companies have to ensure there are no environmental violations (Brown, 2005). Competitive procurements are hence strongly affected by the ways a company addresses sustainability issues. Consequently, many companies require suppliers and contractors to adhere to sustainability agendas and codes of conducts as a condition for partnership (*ibid.*). The communication process is a key tool for affecting stakeholders within the supply chain (Grafström *et al.* 2008). However, many companies work with a "top-down-approach" which means that the principal company set the guidelines without listening to the rest of the supply chain. A supplier that has good reputation and is perceived as trusty will more likely be seen as a legitimate player on the market (*ibid.*).

1.3 Aim

The aim of this study is to investigate the conditions for effective environmental communication for a waste contractor's effort to create more value for its clients, in the construction sector.

In order to reach the aim the following research questions will be in focus:

- How aligned are a waste contractor's environmental image and identity with its clients expectations?
- How can a waste contractor benefit from an environmental image differentiation?
- How can a waste contractor communicate its environmental work to create value for its clients?

1.4 Objectives

The objective of this study is to conduct a case study of Wiklunds Åkeri AB (hereafter referred to as Wiklunds), which is a service- and logistics company (hereafter referred to as a

waste contractor) focusing on waste disposal from the construction sector. This is done in order to investigate how environmental communication can fulfill clients' needs and adding value. Moreover, the objective with this study is to offer an academic perspective of a phenomenon that is currently challenging the transportation and waste management sector in their efforts to address environmental aspects of corporate conduct. However, the audience for this thesis is not only academic persons but also industrial representatives since a reduction in construction waste favors construction companies and the society at large, both environmentally and economically speaking.

1.5 Delimitations

The empirical and theoretical delimitations are those characteristics that limit the scope and define the boundaries of this study.

1.5.1 Empirical delimitations
The study is delaminated to five of Wiklunds' largest clients in Stockholm since they represent the majority of sales and are fundamental for Wiklunds continued survival. These clients are all construction- or property companies where Wiklunds manages their waste disposal. Focusing on Wiklunds' clients operating within the same sector is a conscious choice to concentrate the study. Swaen (2003) supports the idea of studying companies that operate in the same sector and business since CSR can differ in both definition and execution in different contexts. The study focuses on the relationship between Wiklunds and their clients, giving the study a corporate perspective (B2B). Other relevant stakeholders, such as end consumers and politicians, are not included in the study, which could have been interesting to give a more holistic view to the study. The external pressure from relevant stakeholders, most likely affects the construction companies' and the property company's approach to environmental responsibility, and this in turn affects the pressure and expectations on Wiklunds environmental work. The study is not indented to evaluate the different clients environmental work.

The methodological approach of this study is grounded in many choices and was therefore subjected to delimitations. The method for the chosen country, sectors, companies etc. is further explained in Chapter 3. An important delimitation is the qualitative design of the study. Only one environmental representative from each construction- and property company has been interviewed due to time limitations, which can have made the case study rather superficial. Extending the amount of respondents from each company could have given a more holistic picture of studied phenomena. However, this approach was considered more appropriate over an in-depth-study since the purpose was to get an overall view of how Wiklunds environmental work is perceived and communicated. Two key personnel at the case company were interviewed; the quality and environmental manager and the marketing and sales manager. These persons are most involved in the environmental work and have a close contact with the large clients, which is the reason why these empirical delimitations were made.

Important to note is that the concept CSR will be used in this study, but only include environmental responsibility. Social issues within the transportation and waste management are left out and the study. This delimitation was made since Wiklunds considering their environmental work most valuable for their clients (pers. com., Neuman & Blomberg, 2015). The environmental pillar is focusing on construction waste (resource use) and transportations.

The study is further delaminated to focus on how the case company communicates CSR and is not evaluating how they practice CSR.

1.5.2 Theoretical delimitations

The theories that are chosen in this study are carefully balanced since they highly affect the analysis and in return the outcome of the study. The selected theories were based on the aim to enable a strong analysis of how environmental communication works within the case setting. Therefore, this study includes theories to identify corporate identity and strategies for effective external environmental communication in order to create value for Wiklunds clients. The study is therefor delimited to the type and combination of theories chosen (see more in 4.2 Identification of theoretical framework). The study is delimitated to evaluate how the environmental efforts are valued and communicated. Additional theories about green marketing, shared value, and stakeholder theory could have been interesting to include in the study to provide additional perspectives.

1.6 Outline

Chapter 1 gives the reader an overview and background to the studied phenomena. It starts with the problem background, followed by the problem, aim and research questions. Further, chapter 1 will establish some important delimitation for the study. The following Chapter 2 provides an in-depth literature review. Thereafter the chosen theories for this study are presented (Chapter 3), that is theories about corporate identity, differentiation with CSR, and CSR communication strategies. Chapter 4 gives a detailed explanation about the methodological approach that has been used in order to produce a valid and reliable study. This is a qualitative case study with many courses of actions to take into consideration, as well as ethical aspects. Chapter 5 presents the empirical background, starting off with a background of the case company, and then presenting the construction companies and the property company. Chapter 6 presents the core of the study, the empirical results from the interviews with case company, followed by the results from construction companies and the property company. Chapter 7 analyzes and discusses the results of the empirical study in relation to the theoretical framework. It is provided in order to get a deeper understanding of how a waste contractor should communicate its environmental efforts in order to satisfy their clients needs. The final chapter (chapter 8) presents the conclusions from the study as well identifies further research areas.

2 Literature review and theoretical perspective

The chapter starts with a literature review with the purpose to give the reader a background to the chosen theories in corporate values and identity, image differentiation with strategic CSR, and strategic CSR communication.

2.1 Literature review

2.1.1 Corporate Social Responsibility

Corporate Social Responsibility (CSR) is considered a voluntary task, meaning doing more than what laws and regulation requires (Caroll, 1979). A common definition of CSR is "*the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large*", stated in the World Business Council for Sustainable Development (WBCSD, 1999, p. 3).

However, there is no clear definition of CSR among academics and in the corporate world and different views remain of what should be included in the concept (Dahlsrud, 2008). In this study is CSR defined after Grankvist (2009) interpretation. Grankvist (2009) argues that organizations can volunteer in three different responsibilities: environmental responsibility, social responsibility and economic responsibility. An economic responsibility means maximizing profits in order to secure the companies' finances, as well as dividends to shareholders. Environmental and social responsibilities on the other hand are more extended responsibilities. Social responsibility means that the company shows respect and care for society and people in the environment, no matter if they are employees, suppliers, clients, or any other stakeholders. Taking responsibility for the environment means operating the business in a sustainable manner, without long-term negative effects on the environment.

Companies are often accountable for more people and organizations then they may realize. Savitz and Weber (2006), and Elkington (2004) points out that even profitable companies are threaten if they fail to take stakeholder's values into consideration. The interest for environmental issues has resulted in that consumers becoming aware of the entire value chain, meaning that if companies' business practices and products do not meet acceptable sustainability standards, consumers and stakeholders might penalize these companies (Francés-Gómez, 2008). Companies can no longer be seen as isolated organisms that only are held responsible for their own actions; instead companies must take responsible for the entire value chain (Savitz & Weber, 2006). Therefore, B2C pass down customers' demands and expectations to B2B companies further back in the supply chain (Hojemose *et al.,* 2013). The Triple Bottom Line framework transfers backwards in the supply chain, where companies need to act in accordance with accepted sustainability standards (Hoejmoste *et al.,* 2013, Francés-Gómez, 2008).

2.1.2 Value creation

Value creation is a central notion in todays service research (Edvardsson, *et al.*, 2005; Normann, 2001; Ravald & Grönroos, 1996) and is a new important way of depicting service. The service-oriented research on value creation emphasizes *interaction* between the company and its clients as central for value creating (Grönroos, 2011); "It is through interactions that values is created, seeing that information is exchanged, consumed (i,e. existing information

utilized) and produced (i,e. new information created) as well as knowledge is generated, and services are co-designed and co-created" (Salomonsson *et al.,* 2011, p. 145). This interactive perspective differs form the non-interactive perspective where values are seen as being embedded in the products and services provided by the selling company. According to the service-centered perspective is value derived and determined in customers' use (value-in-use) (Vargo *et al.,* 2008). Customers create value independently, but are supported by its customers (Payne *et al.,* 2007). There are limited empirical studies on how value creation is accomplished in practice, and especially on how communicative interaction support value creation (Salomonsson *et al.,* 2011). Several researchers stress the need for more closely observations of between the supplier and its customers. That would enable a deeper understanding of how the supplier can engage itself with the customers value-generating processes and thus becoming a co-creator of value with its customers (Grönroos, 2008).
A service company has the opportunity to, with customer interaction, to actively influence the outcome of its customer's consumption process (value creating). The customer has the same opportunity, to influence the service company's activities (Grönroos, 2008). Frontline staff is often involved in the contact with customers before, during, and after the purchase and play therefore a strategic role in value creating. They also create customer trust (Darian et al.,) and increasing the customers' service encounter satisfaction (Bitner et al., 2015). Meaning, the human interaction is essential for evaluating whether the service delivery was deemed satisfactory or not.

2.1.3 Image differentiation with CSR
CSR, values and ethics are linked to the culture and management of the firm (Joyner & Payne, 2002). Napoles (1988) discusses the importance of customers' attention in a competitive environment. "Corporate Identity Design" offers a practical tool in order to design and implement a comprehensive and successful corporate identity program. Napoles (1988) distinguishes between corporate identity – what the company is– and corporate image – how the company is perceived by the pubic. The intention is to close the gap between corporate image and corporate identity in order to refine the corporate identity. Steps in designing identity design includes; "recognizing the need for corporate identity adjustment", "Selecting a basic symbol category from which to choose", "Deciding on and refining a chosen symbol", and "Implementing a careful, intelligent program for phasing in the new corporate identity and ensuring its acceptance by the public.

More recent studies in the field define corporate image as a mix of attributes that make an organization distinct such as corporate mission, values, activities, markets covered etc. (Balmer & Greyser, 2002). The connections between corporate image, ethics and CSR have received widespread attention among public media and academics (Fukukawa *et al.*, 2007). McDonald's for example, was in the longest court case in English history during the 1990s and received a lot of media attention (Crane & Matten, 2004). The company was blamed for not acting ethical such as paying low wages, exploited children in their campaigns, and treated some animals in the value chains poorly. There was a gap between the company's communicated ethical stance and the corporate identity. However, there are also examples where corporate identity matches with ethical stands (Croft, 2005). These "authentic businesses" are characterized by a business purpose that goes beyond profits such as an environmental and/or social purpose. These ethical companies challenge their customers to change their mindset and take actions for a better world (Fukukawa *et al*., 2007).

2.1.4 Environmental communication

Up to the present, there has not been much empirical research on the questions why, how, and to with what effect companies engage in environmental communication (Signitzer & Prexl, 2008). However, the literature review supports that the motives for practicing environmental communication can be grouped into three categories; business case, marketing case, and public case. Research has pointed to the potential business benefits of the internal and external communication of CSR (Maignan *et al.,* 1999). Even though research suggests companies to communicate their environmental and social ambitions, in order to attract critical stakeholders, the numbers of companies that communicate their CSR initiatives are low (Warner, 2004; Vallentin, 2001). Glazebrook (1999) found out in a comprehensive study of company publication, CEO statements, and annual reports in Australia that only 37 out of 500 companies considered CSR as central for the strategic direction of their business. A similar study in UK indicated that 35 percent out of 180 companies were not publishing their CSR efforts. The majority (53 percent) of the companies claimed that they did not have a philanthropy policy, while the additional 48 percent connected their CSR efforts to the core business and target customers with the intension to create goodwill or boosting corporate image. Regardless of customer support for particular CSR domains and perceived trade-offs with functional attributes (such as price and quality), prior work suggests that the lack of customer response to firms' CSR initiatives has two primary sources; companies have not strongly communicated their CSR initiatives (Carrigan, 1997; Dawkins, 2004; Work Foundation, 2004). Or companies have communicated their CSR initiatives, yet customers are unaware of them, which could be due to a multitude of reasons including bad communication campaigns, lack of attention by customers, inability of customers to place CSR information into relevant context, etc. In that sense, CSR engagement today needs more ongoing and sophisticated stakeholders awareness and requires more solid CSR communication strategies than previously (Morsing & Schultz, 2006).

Vague statements such as "environmental friendly", "sustainable", and "green" are received with skepticism and environmental communication faces several obstacles that other corporate communication lack. Environmental communication is perceived as misleading and incomplete among individuals, meaning that environmental actions might therefore be hard to evaluate for a purchaser (Kangun *et.,* 1990).

2.2 Theoretical framework

2.2.1 Corporate values and identity

A company's willingness to practice CSR is based on corporate values (Löhman & Steinholtz, 2003). Meaning, not only external pressure motivates CSR practices, the company's internal values also play a significant role. Bravo *et al* (2012) investigated in if CSR is a concept that shows corporate culture and values. The results indicated that 93,4 percent of the 82 companies included in the study presented CSR practices on their homepage. Around 52 percent of the case companies presented CSR practices in their annual report. The study shows that CSR activities were implemented in corporate values but is not a determining factor for how a company operates its business. Bravo *et al* (2012) study further indicates that corporate values affect what kind of responsibilities the company chooses to engage in. As the company conveys its responsibilities, it also demonstrates its identity and what it represents (*ibid.*).

According to Löhman and Steinholtz (2003) corporate values are based on traditions, culture, and individual and personal norms. Corporate values affect how the company acts and operates its business (*ibid.*). These values are often associated with corporate mission, which demonstrates the fundamental purpose and existence of the company. Corporate values can help the company to keep focus during tough times (Löhman & Steinholtz, 2003). Research indicates that corporations that formulate their CSR strategy after their values increase their chances to get stakeholders to participate in the company's CSR activities (Chong, 2009). Over time, the interaction between CSR activities and company values will enhance the corporation's identity on the market. A company that adapt their CSR strategies after corporate identity and values are more likely to get committed and engaged employees. A company should therefor, develop their CSR strategies after corporate values and identity (*ibid.*).

Traditionally, corporate identity has been narrowly conceived in terms of graphic design in image creation (Napoles 1988). Contemporary corporate identity scholarship, however, defines corporate identity in terms of the mix of attributes that make any organizational entity distinct such as corporate values, mission, activities, markets covered and so on (Balmer & Greyser, 2002). Having a favorable image will over time create a favorable corporate reputation, which is an intangible way to differentiate products and services from competitors (Siltaoja, 2006). Since corporate identity is "what we are" and corporate image is what the company is perceived to be, might it be legitimate to argue that it is less complicated to internalize a CSR identity if the company has a responsible behavior. Cramer (2005) also supports the idea of integrating CSR into the corporate culture, which facilitates the communication of values and norm underlying the concept. Therefore, a positive (created i.e., reflected) corporate image results in a stronger corporate position. Lack of CSR might ruin the corporate image while positive effects of CSR enhance corporate reputation (Marconi, 1996). Siltaoja (2006) connects CSR with value theory, and highlights the importance of corresponding the new corporate image with its key stakeholders values. However, in order for a company to benefit from an environmental image differentiation, stakeholders must be aware of the environmental action.

Fukukawa *et al* (2007) map ethical identity into four distinct strands: (1) foundations, trigger and motives (2) management: (3) action and communication and (4) image and stakeholder perception. They call this encapsulation of CSR, ethics and corporate identity for "Ethicalization". *Foundations, Trigger and Motives* relate to ethical ethos that leads to a company's social responsiveness. The integration and emergency of ethical identity are originated from the following three forces: the altruistic beliefs of a leader, strategic alternatives as gaining competitive advantages, and external forces such as changes in legislation/societal norms. The other aspect of ethicalization focuses on the *management* of ethical identity. While the company has decided to become more ethical and take more social and environmental responsiveness they must set goals, policies and procedures; have a clear division of labor and finally review and monitoring methods. The third aspect of ethicalization focuses on the relationship between what is demonstrated in terms of CSR, ethics and corporate identity in relation to communication, in other worlds the relationship between *Action and Communication*. The key to success is the notion what the company really is (corporate identity) and what the company say it is (communication) should be congruent. A false image can be seen as a company, which, communicate responsibility that is de-coupled from the identity, where a true identity is seen as a close connection between what is communicated, and the corporate identity. *Image and stakeholder perception* is the

fourth aspect in the ethicalization process. Since perception has the ability to guide behavior is it an important aspect for ethical organizations. Creating and maintain the corporate identity, as well as avoiding a negative image are all important concerns (*ibid.*). What is clear are a range of motives for pursuing CSR activities, some of which are external to a firm (e.g., global competition, standardization, legal obligation), while others are internal (e.g., initiatives from management and/or employees, founder's philosophy, corporate mission).

2.2.2 Image Differentiation with strategic CSR

The environmental trend has clearly changed the competitive climate resulting in new opportunities and threats for business (Heikkurinen, 2010). Companies, which are long-term, oriented and realize the opportunities of having a serious environmental approach are more likely to succeed and benefit from competitive advantage (Friedman & Friedman, 2009). The purpose with strategic CSR is to create a situation were both the people, planet, and profit prospers (Heikkurinen, 2010). Also, CSR becomes strategic when it generate in business-related benefits for the company, especially when it supports core business activities, and therefore, contribute to the company's effectiveness in achieving its mission. There exist strategic implication of CSR and a company can differentiate while having an environmental responsible image. Treating all stakeholders the same is not a successfull strategy since they all have different interest and values. CSR can be both internally and externally driven. A company can hasten lack of external demand for CSR by supplying CSR (*ibid.*) An environmentally responsible image enhances the company's strategic position both internally and externally. The internal benefits are a preferred employer, increased employee motivation and cost savings. The external advantages of an environmentally responsible image include better reputation, a preferred partner and supplier, which create greater loyalty and trust. It is important to build the image upon the actual CSR action to get reflected image, which is more likely to create desired results compared to a pragmatic image (*ibid.*). However, the CSR activities can vary among stakeholders since they operate in different contexts. The company's responsible identity is reflected in the CSR actions but the identity does not have to be affected in line with changes in corporate values (*ibid*). The responsible identity appears throughout the whole value chain and is it a result of internalized CSR values in the entire chain. These changing values is often a result transfigured values from the key stakeholders' since a key stakeholders oriented company changes its values in accordance with the values from the key stakeholders. A company's aggressiveness towards CSR (see Figure 1) is driven on micro level (expectation of stakeholders and individuals), meso level (pushed towards CSR by competitors and partners), macro level (supply CSR in accordance with laws and regulations) and finally global level (working with CSR because the world has limited resources and the ecosystem is fragile) (*ibid.*). Even though Heikkurinen (2010) study is focusing on image differentiation as a strategy, it should be noted that this strategy can lead to cost efficiency. CSR management is about surviving in the long run and incorporate CSR *values* throughout the value chain.
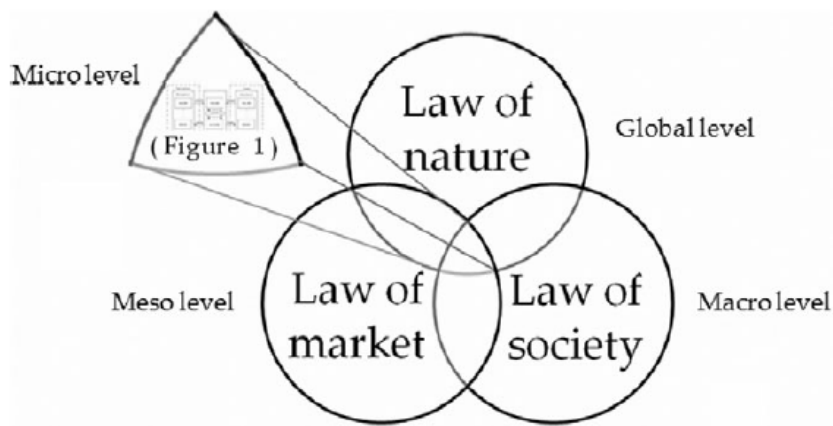
Figure 1. Micro/Meso/Macro/Global-level drivers for CR (Heikkurinen, 2010)

The competitive aim affects the amount of CSR *actions* and what level is sought. In Figure 2 are five levels of CR approached identified; passive CSR, reactive CSR and proactive CSR all dependent on the competitive environment, entrepreneurial and creative CSR on the other hand, are less dependent.
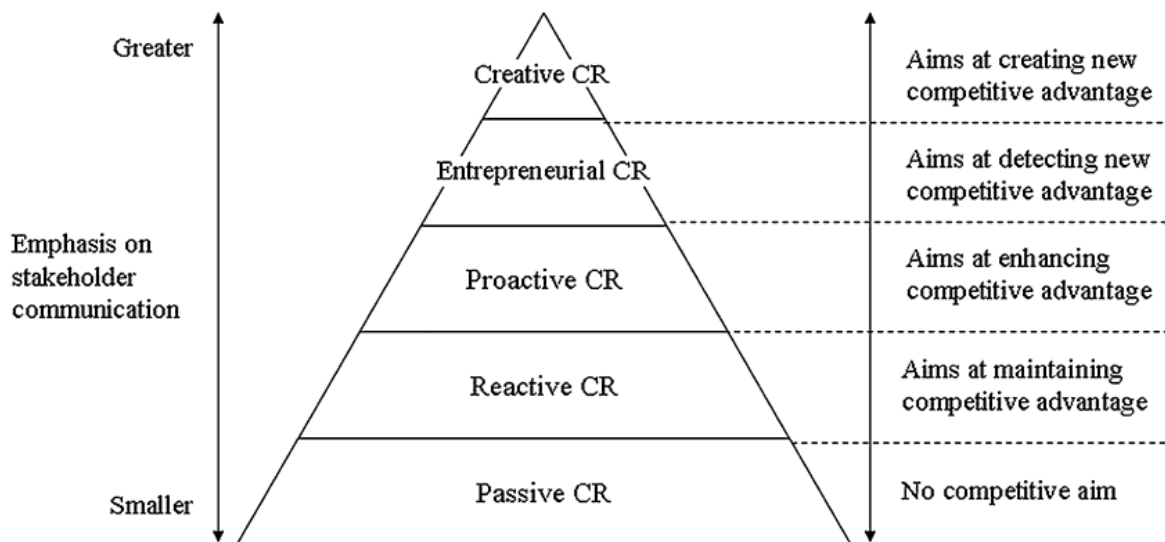
Figure 2. Five levels of CR aggressiveness and competitive aim (Ansoff & McDonnell, 1990; Ketola, 1992:2005)

Heikkurinen's study (2010) claims that there are five levels of CSR aggressiveness and competitive aims, where the corporate management needs to determine what competitive aim is sought. It is important that the aim correspond to the company's CSR actions for the employees to act upon. As the company increases its CSR aggressiveness, and focuses on a higher level of CSR (Proactive CSR, Entrepreneurial CSR, and Creative CSR) greater emphasis should be on stakeholder communication (*worlds*), which is the last step in the holy trinity od CSR (value-action-worlds) by Ketola (2006b).

2.2.3 Strategic CSR communication

Communication is a crucial tool for companies to reach consumers and therefore benefit from its CSR initiatives. This is a result of higher pressure from stakeholders who requires companies to "walk the talk" and present their actions (Grafström *et al.,* 2008). Morsing & Schultz (2006) argue that finding the most suitable communication strategy help companies to strengthen its position among critical stakeholders. The company needs to identify what specific message to send to different stakeholders and develop a communication strategy based on that information (Borglund *et al*, 2012). Communicating ones action is in most cases a crucial tool in order be seen as a legitimate player on the market. Long-term relationships to stakeholders play a fundamental role for the company's overall success, and there is impossible to maintain and create new relationships without communication. However, when a company is starting to communicate its CSR strategy increases the risk of being subjected to critique externally (Snyder *et al,* 2005).). Therefor, some companies avoid communicating their CSR actions despite the importance of informing stakeholder about ones responsibility (*ibid.*). Morsing & Schults (2006) have identified three types of CSR communication strategies that companies use while communicating with their stakeholders: information strategy, response strategy and involvement strategy. They perceive these strategies as a spectrum that goes from a monologue from the company to a dialogue with their stakeholders.

The stakeholder information strategy

The purpose with the stakeholder information strategy is to demonstrate information through unidirectional communication such as webpages and sustainability reports (Morsing & Schults, 2006). Grafström (2008) explains unidirectional communication as communication that takes an informative form with the intention to inform the stakeholders. The information does not necessary have to be convincing, but rather inform stakeholders about the business. Stakeholders have the ability to influence by either accept and support, or reject and boycott of corporate actions (Morsing & Schults, 2006). The reason why companies demonstrate their sustainability work is to minimize negative reactions, but there might also be an intention to do the right thing and take more responsibility. The starting point is only a corporate initiative and they do not consider what external stakeholders think about the sustainability initiative. They believe that trusty communication comes from the company itself (*ibid.*). However, Van Riel (1995) highlights the importance of communication of what the stakeholders consider important. Beckmann and Morsing (2006) claim that unidirectional communication is necessary, but cannot be the only information channel while communicating CSR.

The stakeholder response strategy

This response strategy is based on an asymmetric two-way communication model with the intention to interpret and understand the external environment and thereafter influence stakeholders with informative communication (Morsing & Schults, 2006). The interpretation of the environment can be done with debates, surveys, or communication with the stakeholder to get a better understanding of how the company can improve their CSR initiatives. This strategy is the opposite to a symmetric two-way communication, meaning that there is an uneven balance that benefits the company. The company rather wants to change their stakeholder's mindset about the company, rather than listen to stakeholder's opinion and the change themselves. It does not exist an open dialogue between the company and the stakeholders about the CSR initiatives. Beckmann & Morsing (2006) argue that this strategy tries to convince stakeholders chose their products and is on a risk since the stakeholders does not have the chance express their opinions.

The stakeholder involvement strategy

The stakeholder involvement strategy (summarized in Table 1.), in contrast to the previous strategies, takes off in a symmetric communication between the company and its stakeholders and is advocated by Morsing & Schultz (2006). The dialogue is iterative and progressive where stakeholders are encouraged to suggest activities that the company should take action in. Rather than being informed the stakeholders are involved and the company asks for their opinions in order to improve its CSR efforts. In other worlds, the stakeholders are proactively involved and are not just receiving information. Consequently, the company can adapt to stakeholders' expectations and needs, where the stakeholders support their actions. Having a regular dialogue with stakeholders ideally leads to a situation where the company and its stakeholders both influence and get influenced by each other, a process Morsing and Schultz (2006) refer to as sensemaking and sensegiving. Thus, both parties must be willing to change in order for the strategy to be functional. Having a dialogue with stakeholders also creates trust and conditions for a better relationship between the company and the stakeholders (*ibid*.).

Third party endorsement is one approach for stakeholder involvement (Morsing & Schultz, 2006). The company benefits from positive CSR statements and opinions that come from external stakeholders and not from the company itself since this brings credibility to the CSR efforts. Hence, third party endorsement is a result of a dialogue between the company and the stakeholders. Even though internal stakeholders can be seen as less detached and do not directly increase the credibility of the CSR efforts, the company can benefit from internal endorsement as well. Employees are more likely to identify themselves with internal values and this will in return attract current and future employees.

Table 1. The stakeholder involvement strategy (Morsing & Schultz, 2006)

	The stakeholder involvement strategy
Communicating ideal: (Gruning & Hunt 1984)	Two-way symmetric communication
Communicating ideal: sensemaking and sensegiving:	Sensemaking ⬆ ⬇ Sensegiving – in iterative progressive process
Stakeholders:	Co-construct corporate CSR efforts
Stakeholders role:	Stakeholders are involved, participate and suggest corporate actions
Identification of CSR focus:	Negotiated concurrently in interaction with stakeholders
Strategic communication task:	Invite and establish frequent, systematic and pro-active dialogue with stakeholders, i.e. opinion makers, corporate critics, the media, etc.
Corporate communication department's task:	Build relationship
Third-party endorsement of CSR initiative	Stakeholders are themselves involved in corporate CSR messages

Engaging in a dialogue with stakeholders' increases the understanding for stakeholders concerns, interest and needs as well as realize and identify potential risks. Having a dialogue with stakeholders give the company a chance to identify unmet needs, which allows them to turn it to an opportunity of creating value (Freeman & Velamuri, 2006; Morsning and Schults, 2006).

Summary of theoretical framework
Corporate values, identity, and reputation are closely linked and the corporate identity affects the company's engagement in CSR. When CSR is integrated into the corporate culture, will that facilitate the communication of values and norm underlying the concept. Having a favorable image will over time create a favorable corporate reputation, which is an intangible way to differentiate products and services from competitors. Lack of CSR might ruin the corporate image while positive effects of CSR enhance corporate reputation.

The purpose with strategic CSR is to create a situation were both the people, planet, and profit prospers (Heikkurinen, 2010). There exist strategic implication of CSR and a company can differentiate while having an environmental responsible image. Heikkurinen's study (2010) claims that there are five levels of CSR aggressiveness and competitive aims, where the corporate management needs to determine what competitive aim is sought. As the company increases its CSR aggressiveness, and focuses on a higher level of CSR (Proactive CSR, Entrepreneurial CSR, and Creative CSR) greater emphasis should be on stakeholder communication.

Morsing & Schultz (2006) argue that finding the most suitable communication strategy help companies to strengthen its position among critical stakeholders. They have identified three types of CSR communication strategies that companies use while communicating with their stakeholders: information strategy, response strategy and involvement strategy. The purpose with the stakeholder information strategy is to demonstrate information through unidirectional communication such as webpages and sustainability reports. This response strategy is based on an asymmetric two-way communication model with the intention to interpret and understand the external environment and thereafter influence stakeholders with informative communication. The stakeholder involvement strategy in contrast to the previous strategies takes off in a symmetric communication between the company and its stakeholders and is advocated by Morsing & Schultz (2006).

3 Method

The purpose of this chapter is to describe the methodological approaches that serve as a basis for this study. The chapter consists of the approaches that the researcher has used in order to reach the aim and answer the research questions. Why and how the methodological approaches are used is also described. In the end, a discussion about the study's methodological approaches in relation to reliability and validity is presented. Total objectivity cannot be reached since the researcher always will influence the study with former ideas, views and experiences (Alvesson & Sköldberg, 1994).

3.1 Literature review

Robson (2011) claims that a literature review is necessary in order to develop a suitable research question in a specific field. The theory chapter starts with background facts and a presentation about corporate identity and CSR communication. The literature review was conducted in order to give the reader an overview of the studied phenomena and summarize the claims and findings in a concisely way from previous research in the subject (Knopf, 2006). Further, the literature review should evaluate the existing research critically and draw conclusions about how complete and accurate the knowledge is. However, it is also important to explain how the study will alter or add to the existing body of knowledge (*ibid.*).

First phase:
The literature review was starting point for the study, and in order to find suitable articles in the field. The most cited journals in these articles give a good base for the sources that should be focused. The search terms have also a solid basis after this first revive. Table 3 shows the search terms that have been used.

Table 2. Search terms

Environmental communication				
TX All Text		**TX All Text**		**TX All Text**
Environmental* Communication* Corporate Identity	AND	CSR* Environment*	AND	Business-to-business* Value*

Second phase:
Peer-reviewed articles mainly from the databases Google scholar, Primo and Jstor were searched for in order to access the literature. Further, information from Wiklunds homepage, intern documents and other Internet based sources were used. Finally, literature from the SLU library and Kungliga Biblioteket (the Royal Library) has served as basis for this study. 400 articles were found while searching environmental* communication* and corporate identity. 255 articles were found while searching environmental communication* customer* value* corpora*. 71 articles were found while searching CSR b2b and communication. 8 articles were found when searching "waste contractor" value and construction.

3.2 Identification of theoretical framework

The purpose with the theoretical framework used within this study is to tie the empirical data with existing models and therefore fulfill the aim and research questions. However, the selection of the theoretical framework has extensive consequences for the outcome of the study and should be done under careful consideration.

Corporate values, identity, and reputation are closely linked and the corporate identity affects the company's engagement in CSR. When CSR is integrated into the corporate culture, will that facilitate the communication of values and norm underlying the concept (Cramer, 2005). Having a favorable image will over time create a favorable corporate reputation, which is an intangible way to differentiate products and services from competitors (Siltaoja, 2006). Wiklunds wants an environmental image, and their values, as well as perceived image of their clients, play an important role and motivate the choice of theory. Corporate identity should match ethical stands (Croft, 2005), while Fukukawa *et al* (2007) study about ethicalization has been used. Heikkurinen (2010) framework "Image Differentiation with Corporate Environmental Responsibility", analyzes the strategic implication of CSR. An environmentally responsibility image, can enhance the company's strategic position, which Wiklunds seek with its environmental work, since they want to be one step ahead from its competitors. The long term benefits with CSR, as a strategy for differentiation is trustworthiness among critical stakeholders. Wiklunds, are interested in how its clients perceive its environmental efforts, and how they can develop its environmental work to maintain a long-term relationship. Wiklunds goal is to develop its external environmental communication towards clients. The company has a restricted marketing budget, which limit the options of communication channels. Accordingly, a suitable theory about strategic communication, written by Morsing and Schultz (2006) has been in focus in the study, in other worlds the stakeholder information strategy, the stakeholder response strategy, and the stakeholder involvement strategy. By using Morsing and Schultz (2006) CSR communication strategies has Wiklunds different communication channels been analyzed and what communication strategies that might be suitable in the development of Wiklunds environmental communication

3.3 Qualitative approach

This study uses a qualitative approach; it is a case study of Wiklunds, which is a waste contractor, located in Stockholm and Uppsala. The study is based on both primary data and secondary data in order to reach the aim and answer the research questions. The primary data is mainly based on qualitative semi-structured interviews, informal conversations and email correspondence with the case company. Interviews with Wiklunds clients were done in order to collect descriptive, rich data about the clients' attitudes and perceptions to Wiklunds environmental work and communication. In-depth interviews are the right method when the researcher is interested in evaluating and collecting specific and precise answers about individual experiences, opinions and motives (Webb, 1992). Another advantage with the in-depth interview is that the respondent has time to further develop and motivate his or hers individual standpoints without being influenced by other respondents opinions (*ibid*.) The secondary data consists of corporate documents and information from webpages such as Wiklunds webpage and newspapers. Both methods are used in order to give a methodological width to the study.

The qualitative approach is characterized by proximity between the researcher and the study objects, which creates favorable preconditions for a deeper understanding of the studied phenomena (Holme & Solvang, 1991). It is used in order to answer "how", "why", and "what". The qualitative method gives an overview of a complex situation and is used to understand a social system (Holme & Solvang, 1997). The qualitative approach is characterized by flexibility, which enables the researcher to change the intended study during the process, which contributes to a more complex holistic picture (Repstad, 2007).
This enhances the perspectives and gives the researcher better insights. The method enables investigation of social interactions (*ibid.*), which this study aims to explore. The qualitative approach enables the researcher to investigate a phenomenon that might be hard to quantify or measure (Kumar *et al.,* 1991)

Seven people in total have been interviewed for this study, which does not make the study representative for a great population, meaning that the results cannot be statistical verified. However, the main purpose with the qualitative approach is to find specific factors, phenomena, and attributes that differ from other (Stenbacka, 2001). Christensen *et al.,* (2001) argue that is possible to generalize based on the results from the qualitative method even though you cannot quantify or draw any direct conclusions. The qualitative method has been subjected to critique because the method entails a risk that the research will be affected by language, interpretations, and selectivity (Alvesson & Sköldberg, 2010). The researcher had the shortcomings from the qualitative method in mind and a self-critical attitude throughout the study; this is further explained under "reliability and validity".

3.4 Case study

" Case study is a strategy for doing research which involves an empirical investigation of a particular contemporary phenomenon within its real life context using multiply sources of evidence" (Yin, 2007, p. 177). In order to reach the aim and answer the research question a case study method has been used. Qualitative research goes into depth and tries to investigate how, what, and why something occurs. Interpretation of the data is based on the aim and research questions. A case study is suitable when the researcher wants to find out underlying reasons why something occurs and understand a social system (Merriam, 1994). A case study explores and studies a case in a more detailed manner. The benefits with a case study is that the researcher can focus on a specific case and contribute to the understanding what underlying factors that affected the course (Bryman, 2011). The researcher describes an event, consisting several components, with an example, and do not have the purpose to explain the entirety. A case study has been used in this study since it is focusing on a specific case, and the specific context Wiklunds operates within. The company has unique conditions that serve as a basis for the study's problem.

Case study as a research method has been criticized for not being able to generalize the results from one single case (Yin, 2007). Merriam (1994) is concerned that the reader will be mislead, and thinks that the case study shows the entirety of a situation, when is rather represent a small part of a larger whole. Yin (2007) further states that research is not based on one single case, rather the results from many different experiments and studies. Ejvegård (1999) also highlights the importance of showing great caution when drawing a conclusion about a phenomenon that shows a small part of reality. Conclusions should be treated as hints until they can be applied on similar cases. The case study has also been criticized for being

too long and containing to detailed information, making it hard for stressed decisions-makers to apply the results (Merriam, 1994). However, these problems could be managed with a clear structure of the case study.

3.4.1 Choice of sector and company

The transportation and logistic sector is fundamental for globalization and economic growth (Schiller *et al.* 2012). At the same time, transportation emissions are a major threat to global warming. The environmental impact from the transportation industry, as well as the importance of transportation for civilization, made the sector and company particularly interesting to study. In order to reach the aim and answer the research question, one criterion was that the case company had an established environmental work. However, smaller companies tend to not have as developed environmental strategies as larger companies (Russo & Tencati, 2008). I am very pleased that Wiklunds gave me the opportunity to conduct this study.

The case company, Wiklunds largest clients are construction- and real estate companies. In addition to transportation Wiklunds manages its clients' construction waste. The construction sector is a business with significant environmental impact (Mark-Herbert & Von Schantz, 2007). Due to the fact that Wiklunds takes care of the construction waste, the company is an important actor within the construction companies' supply chain. It is currently the leading company in transporting construction waste in Stockholm. At the same time, Wiklunds is well aware about future threats, and wants to be at the forefront to meet future demands (Blomberg & Neuman, 2015). The company was one of the first transportation companies to implement the standard ISO 14000 and ISO 9000 and wants to be a step before their clients in their environmental work and offerings. Wiklunds has a limited marketing budget. The financial capacity and workforce is limited in contrast to some of Wiklunds large competitors. Companies' environmental approach differs due to company size where large companies have more capacity to develop an environmental strategy. How Wiklunds, which is a small/medium company views it's environmental work, differs from its clients, which are large companies, motivates the choice of sector and company. Other small- to middle size companies might also learn how to meet clients' expectation from this study. However, despite Wiklunds limited marketing budget they have very satisfied clients. A survey from 2014 indicated that the average clients satisfaction is 4.5 out of 5. Studying a small actor, which is currently in good terms with its clients, made the choice of company particularly interesting.

This connection between the transportation and the construction sector, both fundamental for growth in Sweden, but with significant environmental impact, made the area of study interesting in double sense. Stakeholders' pressure on these sectors motivates Wiklunds, both regarding their internal impact regarding transport, as well as creating value for its clients by helping them to limit their construction waste. Accessibility was another factor that motivates the choice of company. The case company was very cooperative which facilitates the study as they could provide information and material. Wiklunds clients are four of Sweden's leading construction companies; Veidekke, JM, NCC, and Skanska. And Sweden's leading property company Vasakronan. Wiklunds clients are further presented in section 5.2.

3.4.2 Selection of respondents

Wiklunds quality and environmental manager, Nina Neuman, and the marketing and sales manager, Niklas Blomberg was interviewed for this study (see Appendix 1 for interview

guide). Neuman (pers. com., 2015) coordinates quality, environment, and work environment and has an advisory role. She has worked for the company for 15 years. Niklas Blomberg has been at Wiklunds for 1 year and is responsible for their clients. Further, he is making sure Wiklunds are following the budget and company goals when it comes to increased revenues and doing profitable business. Blomberg & Neuman in their role possess unique information regarding the company's environmental work and communication channels. Neuman has worked for the company for over 15 years. It is fundamental to collect enough data in the most suitable way in order to ensure the studies quality and to in order to avoid bias (Robson, 2011). One way to collect suitable data is to choose "good respondents", meaning respondents that have experienced the phenomena and possess necessary information (*ibid*.). The information should also be comprehensive and vary. The clients and respondents included in this study work with environmental issues and are well versed in waste management (see Appendix 2 for interview guide). Their unique experiences, interest, and engagement in environmental issues made them particularly relevant for this study. Alvesson (2011) support the idea of picking the most relevant respondents. Wiklunds helped finding the companies and representatives from each company. Five interviews with one representative from each company were conducted. The interviews where conducted with several persons with different perspectives on the studied phenomena in order to avoid one-sided and biased answers (Eisenhardt & Geaebner, 2007). Due to the fact that respondents have similar positions at each company, enables comparison of the answers, in other worlds, to find out if they interpret Wiklunds environmental work and communication differently.

Table 3: The participants and their position at each company

Respondent	Company	Position	Interview date	Sent transcribing/ Confirmation date
Niklas Blomberg	Wiklunds Åkeri	Marketing and Sales manager	Kallhäll, 20/3-2015 9.00-10.01	30/3-2015 30/3-2015
Nina Neuman	Wiklunds Åkeri	Quality and Environmental Manager	Kallhäll, 20/3-2015 10.20-10.58 12.00-12.56	31/3-2015 10/4-2015
Johan Alte	Veidekke	Quality and Environmental Manager	Telephone, 7/4- 2015 10.00-10.45	13/4-2015 14/4-2015
Jörgen Ågren	JM	Environmental coordinator	Solna, 8/4 -2015 13.00-14.05	17/4-2015 17/4-2015
Peter Linde	Vasakronan	Purchasing Manager	Stockholm, 9/4-2015 15.05-14.20	24/4-2015 24/4-2015
Göran Gerth	NCC	Environmental manager, Constructions	Solna, 15/4-2015 10.00-11.00	21/4-2015 4/5- 2015
Carl Enqvist	Skanska	Development Manager Environment	Telephone, 23/4-2015 14.00-14.55	28/4-2015 29/4-2015

3.5 Collection of data

Interviews are widely used in social research and appear in many different types, most commonly distinguish between structured, semi-structured and unstructured interviews (Robson, 2011). It is a flexible and adaptable method of finding thing out and enables observation of behaviors (*ibid.*). Interviews enable the researcher to follow up interesting responses in a way that a survey or questionnaire cannot. However, the lack of standardization while doing an interview study raises concerns about reliability and bias (*ibid.*). This study uses semi-structured interviews that represent a high level of flexibility and open for a deeper understanding of the studied phenomena (Bryman, 2008). Semi-structured interviews are favorable when the interviewer is involved in the research process, which is a further motivation for this course of action (Robson, 2011).

An interview guide served as a checklist of themes to be covered with formulated questions. The themes were selected based on the literature review and theories, as well as the interest from Wiklunds. Since semi-structured interviews allow great freedom is the researcher able to choose the degree of structure. However, based on the flow of the interview is the wording and order somehow modified, and unplanned follow up question have been asked throughout the interview. Semi-structured interviews give the interviewer freedom regarding how much time and attention that is paid to different topics (Robson, 2011). Asking open question gives the respondents the opportunity to express their reflection and description about the topics.

The majority of the interviews were face-to-face interviews while two of them were telephone interviews. Face-to-face interviews are preferable since the interviewer has the opportunity to do visual cues; also they were significant longer than the telephone interviews (Robson, 2011). The benefits with telephone for interviewing are cost savings and time effectiveness (*ibid*). Moreover, it is possible that the telephone interviews reduced bias due to interviewer characteristics (*ibid.*) Doing these two interviews face-to-face would have caused substantial travel and costs. The disadvantages of the telephone interviews were the length of the conversation. They were substantially short compared to the face-to-face interviews. Lack of observation of non-verbal responses might be a handicap since it can provide useful information (*ibid.*)

3.6 Data Analysis

Clear thinking and processing of data in a meaningful manner is required while doing a qualitative analysis (Robson, 2011). Compared to quantitative data and the complexity of statistical analysis, qualitative analysis is mostly based on common sense. However, humans as "natural analysts" are associated with bias. A systematic approach helps minimizing the effects of human deficiencies. This study has been used a thematic coding analysis. The possible themes were an active concern while coding, since they affect the interpretation and understanding of the data (*ibid.*).

Robson (2011, p. 476) suggest 5 phases of thematic coding that has serves as a basis for the analysis of the data.
1. Familiarizing yourself with the data. Collecting data is an ongoing process. All the interviews were recorded and transcribed in order to get familiar with the data and read, and re-read it and search for meanings and patterns. Immersing in the data is fundamental in this

phase, were notes have been taking, memos about ideas from coding, as well as initial thoughts about themes.

2. Generating initial codes. In order to this, the data should be thoroughly familiar, and the researcher should know what is interesting and important for the study. Boyatzis (1988, p. 63) defines codes as "the most basic segment, or element, of the raw data or information that can be assessed in a meaningful way regarding the phenomenon"; this was about grouping the data into meaningful groups. After coding the data by trying to identify interesting aspects, similar extracts were given the same code. What was coded in the transcription was based on the research question in this study, where categories, descriptive codes and analytic codes where highlighted and circled.

3. Identifying themes. Here was a long list of codes identified and they were put together with the identified themes. This process already started in phase 2 so there were already some candidates' dot the themes. A thematic "map" was used in order to facilitate and organize this process. After collecting possible themes, and extracts coded in relation, started the refining of them. First, was the reading of extracts for every theme and deciding whether or not they appear to form a pattern. They extracts that did not fit in the theme were moved to a more suitable theme or taken out.

4. Constructing thematic networks and making comparisons. At this phase were the themes were mapped into networks based on the theoretical grounds. Some themes were similar enough to be under the same network. After the thematic network was produced, was the coded data extracts studied again to make sure the themes reflect the data and vice versa. Here were some themes modified.

5. Integration and interpretation. In the final step the thematic networks were used to explore and understand what the data was telling. In order to do comparisons of the data, a table with rows and columns was used to structure the work. Conceptually clustered tables were used where the different columns were arranged to bring together data relating to the same theme.

3.7 Ensuring quality

Researchers have previously assumed that there is a natural reality; nowadays researchers assume that there is no objective reality, meaning that there is impossible to do a completely natural observation (Ryen, 2004). With that being said, there are no "pure" facts, since all data is interpreted differently from a specific ideology, theory, perspective or dissimilation (Alvesson & Sköldberg, 2010). Even though true reality does not exist beyond our intersubjective experiences studies' certainties have different levels of quality. Bryman (2008) claims that there are two fundamental criterions for evaluating a qualitative study, namely *reliability* and *validity.* These two quality measurements have been considered throughout the study and below are the specific actions that have been taken in order to increase the study's validity and reliability.

The interview study has been accused of not being neutral, since the data is created in the specific interaction between the interviewer and the respondent (Ryen, 2004). Alvesson and Sköldberg (2010) on the other hand, make an important point when they highlight that this applies for all kind of research, meaning that knowledge is always connected to the subject that creates knowledge. However, the interview study is based on interactions, language, and interpretations to a greater extent than other studies. Therefore, the interview study might be on higher risk of not being natural compared to other methods. In order to avoid personal interpretation of the reality have open questions been asked. The interviews have been recorded in order to be able to repeat and listen through them carefully, and ensuring no

misunderstanding has occurred between the interviewer and the respondents. Thereafter, have the interviews been transcribed and sent to the respondents to validate the interview and have the opportunity to correct eventual misunderstandings and/or add information.

In order to produce a credible study all data should be accessible and *transparent* for scrutiny (Yin, 2011). The data should be described and documented so that other people can understand and review the study. The overall idea is that others should be able to test the work and the coating in the theses to support the conclusions. The study should in other words tolerate careful control. The respondents in this study are mentioned by their full name and what company they work for which makes the study more transparent and credible. Another milestone in the study is to conduct qualitative research in a *methodical* way (Yin, 2011). Being methodical means being systematic and follow an orderly amount of research procedures and minimizing sloppy work. Being methodical also include caution against distortions or intentional misrepresentations of the research. Finally, being methodical according to Yin (2011) requires thoroughness of the research and to double-check data. The third and last milestone while doing qualitative research according to Yin (2011) is to build the study for a reported amount of *evidence*. Two key employees at Wiklunds have been interviewed, and five clients somehow involved in Wiklunds environmental work and communication. However, important to note is that the respondents gave their personal view of the studied phenomena, and therefore the perception of Wiklunds might look different in the companies they represent. The author was well versed in the topic before the interview guide was designed and had developed a clear purpose with the study (Trost, 2010, p. 71). Since we think, remember, and feel differently, it is important that the interview guide is adapted to the interviewer.

3.8 Ethics

While doing research is it important to consider some ethical aspects that should be considered as early as possible in the research process. In research, ethics are usually four general main requirements mentioned: information, consent, confidentiality and usage (Vetenskapsrådet, 2001). The respondents have in accordance with the requirements of information been informed about the purpose with the study, the conditions for participating, how valuable their participation is, and how and where the results will be used and published. They were also informed that the answers would be treated confidentially. All the questions where emailed in advance so the participants had a possibility to reconnected if something would have been unclear. The questions where asked in a logical sequence starting with general question and then more specific ones (Webb, 1992). A transcription after the interview was also sent so the respondents, in order for them to have a chance to add information or clarify any misunderstandings. In accordance with the requirement of consent have the participants the right to decide weather they want to participate or not. They could at any time cancel their participation without any negative consequences. The requirement for confidentiality tended to give all the respondents included in the study the ability to be anonymous. However, no one asked for anonymity and they are presented by full name, which increases the credibility of the study. Finally, the requirement of usage is taken into account, where the participants have been informed that the collected information only will be used for research purposes and not for commercial reasons.

4 Background for the empirical study

This chapter represents the background for the empirical study. Starting off with a background of the case company, Wiklunds, and its corporate environment. Thereafter is a short description about the construction companies presented (Veidekke, JM, NCC and Skanska) and the property company Vasakronan. Finally is the waste hierarchy demonstrated where prevention of waste is the most favorable option and disposal the least preferable option.

4.1 Wiklunds

This study is based on a case study of a service and logistics company (waste contractor), named Wiklund's. Wiklunds is specialized in transportation and waste management of the construction- and industry sector in Stockholm and Uppsala (Wiklunds Åkeri, 1, 2015). Tommi Pettersson has been CEO since fall 2013 and took over after Curt Wiklund, whose father founded the company in 1923. Wiklunds became listed in 1960 and Curt Wiklund took over after his farther in 1963. Curt Wiklund is owner of the company. Wiklunds Åkeri's main goal is to meet their clients' transportation needs, no matter what they look like (*ibid*.). The company has annual sales of approximately 260 millions per year and has 165 employees (pers. com., Blomberg, 2015). Around 140 trucks are included in Wiklunds fleet.

Wiklund's was one the first trucking companies to obtain quality- (ISO 9001) and environmental (14001) certification and the management systems are well grounded in the organization (Wiklunds Åkeri, 2, 2015). The environmental interest has been with the company for decades, as early as in the 1960s was waste management integrated in the business and the first sorting facility started in the 1980s. In addition to their own environmental impact in the form of emissions from transports, has Wiklunds an environmental responsibility towards their clients. According to law, the producer (the construction companies) is responsible for the waste until it ends up at approved waste depots, however the companies in this study have signed an agreement with Wiklunds to manage this process (pers. com., Neuman, 2015). Wiklunds offers a full range of services within construction logistics. The services can be ordered separately or tailored for all kinds of construction projects to entire urban areas. The services includes (*Wiklunds, Bygglogistik, 2015*)

- Consulting services and project management (coordinate complex material- and waste flows on construction sites, digital solutions for supply management just-in-time and safe access control systems)
- In and out deliveries at any time
- Large machinery and vehicle fleet to provide flexibility (owns one of Sweden's largest vehicle fleets)
- Knowledgeable employees – from advisory to transportation
- Effective and safe intermediate stage in their logistic center

Wiklunds is currently the only waste contractor, which can offer an overall solution for the construction companies (pers. com., Neuman, 2015). Meaning, they can offer knowledge, resources, trucks, construction logistics and waste management. In other worlds, they reduce the number of steps in the value chain and see themselves as a complete supplier to the

construction industry. However, the competition in each area is extensive, especially from their largest competitors Sita and Ragn-Sells.

Wiklunds currently communicates its environmental efforts mainly through oral and written communication, presented in more detail in table 5 below.

Table 4. Wiklunds environmental communication channels

Oral information	Telephone counseling Startup meetings (waste disposal) Internal and external training
Written information	Wiklunds Åkeri-paper (clients magazine) Binder with aggregate information for recycling Sorting template (adapted to the workplace) Sorting guides in pocket format Startup meeting protocol Waste accounting CO_2- accounting
Other information	Wiklunds internal environmental work during procurements

4.2 Clients

Wiklunds clients participating in this study are four of the leading construction companies – and the leading property company in Sweden, given a short presentation below.

Veidekke is Scandinavians 4th largest construction-, plant- and housing development company with a turnover 24 billions NOK (2014) and approximately 6 400 employees (www, Veidekke, 2015). Veidekke has a continuous environmental work and are constantly working on improving themselves.

JM is one of the Nordic region's leading developers of housing and residential areas (www, JM, 2015). In Sweden, JM is considered to be the market leader (residential housing market in cities where JM has operations) and number seven in Norway. Annual sales total approximately SEK 14 billion and the company has 2 200 employees. As a leading residential project developer, sustainability is an important hallmark for JM.

Vasakronan is the leading property company in Sweden. The company is focusing on Sweden's major regions: Stockholm, Gothenburg, Malmö, and Lund (www, Vasakronan, 2015). Vasakronan owns and manages 185 properties with a total area of approx. 2 500 000 m2 (in March 31, 2015) and the portfolio is valued at SEK 95 billion. Environmental and climate work are highly prioritized at the company.

NCC is one of the leading construction and property development companies in   the Nordic region (Internet, NCC, 2015). The Group had sales of SEK 57 billion in 2014, with approximately 18 000 employees. NCC's vision is to renew its own industry and provide superior sustainable solutions (www, NCC, 2015, 2.).

Skanska is one of the leading construction companies in the world and one of Sweden's largest construction companies (www, Skanska, 2015). Skanska has 11 000 employees in Sweden (58 000 in total), annual sales of SEK 140 billions. Skanska wants to develop

tomorrow's society in a sustainable manner, and wants to be perceived as the leading community developer.

4.3 Waste hierarchy

Sweden introduced the Europeans Unions (EU) Waste Framework Directive (2008/98/EC) in the Swedish legislation 2011 (European Commission & Naturvårdsverket, 2015). The EU member state should prioritize and apply the waste management hierarchy in the following order (Figure 3):

Figure 3. Waste Management Hierarchy (European Commission, 2015).

First and foremost, prioritize should be on preventing waste, especially with improved production methods and changing consumptions patterns. The resulting waste should in first place be re-used, secondly be recycled. Disposal is the last option. The hierarchy applies under the conditions that it is environmentally justified and financially reasonable (Naturvårdsverket, 2015).

5 The empirical study

This chapter presents the qualitative empirical study, which can be seen as the core of the study. The empirical data is divided into two main sections, starting with presenting the results from Wiklunds and thereafter the results from the construction companies; Veidekke, JM, NCC and Skanska, and the property company Vasakronan.

5.1 Wiklunds

This section presents a compilation of the interviews with Wiklunds marketing and sales manager, Niklas Blomberg, and the quality and environmental manager, Nina Neuman.

5.1.1 Value ground

The vision for the owner Curt Wiklunds has always been to meet clients' needs and expectations (pers. com., Neuman, 2015). The focus was not to expand, rather to serve and focus on the clients needs, These values still exist in the company, and as the demand has increased, the Wiklund's has expanded in both size and width (*ibid.*). Blomberg (pers. com., 2015) has an external perspective and argues that its clients perceive Wiklund's as flexible, service minded, and a safe partner. Wiklund's business, waste management, is closely linked to environmental issues and the environmental interest is therefore well established in the company (pers. com., Neuman, 2015): "when I came into the picture they said they wanted a high environmental profile because there are increasing demands on the industry we operate in, with transport and waste management" (pers. com., Neuman, 2015). Wiklund's values have been formed both internally (their backbone, supply in a workmanlike manner) and externally (clients expectation) (*ibid.*). Wiklund's works proactive with environmental issues because they want and because they have too (pers. com., Blomberg, 2015): "Our transformation from a trucking company to a service- and logistics company means that we have to get deeper into the clients processes. We have to understand our clients and that is about competence, and also competence regarding environmental issues" (pers. com., Blomberg, 2015).

Visions: Wiklund's should be the industry's leading service- and logistic company, which contributes to an effective and sustainable community building.

Loadstar: "We never say NO!" (Curt Wiklund)

Business idea: Wiklund's offers customized integrated solutions within environment and construction logistics. We meet clients' needs with our wide range of services, engagement, and unique service level. Our business idea is to deliver added values who:
- Strengthen our clients competitiveness
- Contribute to the clients development
- Reduces the clients environmental impact

5.1.2 Environmental image

Wiklund's corporate management is working with image in relation to environmental responsibility. However, historically has the division of labor not been clear and the new corporate management since 1.5-year back wants to clarify Wiklund's environmental work; "We have not been good at communicating towards our stakeholders, both regarding our

environmental profile and our visions" (pers. com., Neuman, 2015). Wiklunds has notice that their environmental work is becoming more comprehensive to meet market demands. They deliver statistical reports that are getting more extensive, they are helping their clients by increasing their sorting of waste, and Wiklunds focuses on its transportations regarding energy use and carbon emissions. Information regarding Wiklunds environmental work has mainly been demonstrated during procurements. Due to lack of resources the environmental communication have not been further developed through marketing campaigns or similar, although Wiklunds consider their environmental work being at the forefront. Focus has always been on the operational work, meaning delivering services that match clients' demands and expectations. Blomberg (pers. com., 2015) wants Wiklunds to "be perceived as proactive within developments of new solutions with help of IT-support. In the future, we should be perceived as very competent within construction logistics, where we should stepping further into the clients value chain". Neuman (pers. com., 2015) wants Wiklunds to be perceived as competent, professional, service minded, with a clear environmental profile that works proactive and progressive regarding environmental issues (pers. com., 2015). Wiklunds thinks that their clients know of that they conducts a serious environmental work and has a high environmental profile.

5.1.3 Environmental responsibility and strategy

Wiklunds environmental responsibility towards society is to follow national environmental policies, laws and regulations, and meet stakeholders' expectations: "by reducing our environmental impact, can we reduce our clients environmental impact" (pers. com., Blomberg, 2015). Wiklunds invests in follow-ups in order to prove they take environmental responsibility. The company wants to reduce its environmental impact and actively help its clients to reach their environmental goals. The transportation sector is very regulated by law and Wiklunds invest, educate, and take different actions in order to live up to the requirements from authorities and other stakeholders (pers. com., Neuman, 2015). Wiklunds take environmental responsibility regarding transportation by being efficient (eco driving, shortest drive to the right facility, optimization), by educating drivers in quality, environment, and work environment, by buying the vehicles of best environmental classification (pers. com., Blomberg & Neuman, 2015). They are also able to deliver information regarding transport and mileage. Wiklunds has license to transport waste and hazardous waste, as well as intermediate storage of hazardous waste (pers. com., Neuman, 2015). Wiklunds take environmental responsibility concerning construction waste by delivering to verified facilities and by having a waste and environmental plan for each project. They provide logistics solution where they optimize transportations and as far as possible load it together. Wiklunds has an agreement with several approved facilities that receive waste. They have a close relationship with these facilities and regularly follow up their business concerning quality, environment, and safety.

The goal with Wiklunds environmental work is to stay one step ahead of its competitors. Wiklunds has since they became ISO certified in 2001 action programs and defined environmental goals (pers. com., Neuman, 2015). That gives certain clarity internally but is anyhow not externally communicated. The action programs and environmental goals should be verified in order to make sure Wiklunds does improvements (*ibid.*). Furthermore, they monitor their environmental efforts by collecting data and by doing some internal accounting. The different goals are followed up at least twice a year and thorough the management review, which is once a year, is the environmental work is presented and communicated; "This is pretty much the only way we feel is doable" (pers. com., Neuman, 2015). In addition,

the environmental strategy is connected to Wiklunds business operation, waste management and recycling, where they constantly renewing themselves (*ibid.*). Blomberg (pers. com., 2015) question how complete the environmental strategy is. Today, most of the environmental work is distributed on Neuman and she has the full responsibility; "Sometimes it would have been good with support in the environmental work and have the opportunity to exchange experiences. Currently, we are a relatively small organization and therefore we do not have the resources to develop the environmental department" (pers. com., Neuman, 2015). Blomberg (pers. com., 2015) believes there is room for improvements when it comes to division of labor in Wiklunds environmental work. However, he has control over what is expected from the marketing department; "by asking the right questions to clients in order to identify their environmental goals, how susceptible they are in their environmental work, and how Wiklunds can help them to reach those goals (pers. com., Blomberg, 2015).

5.1.4 Environmental communication

Wiklunds environmental channels are evaluated of Wiklunds in Appendix 3 were Neuman and Blomberg (2015) were asked to rank the importance of Wiklunds current environmental information channels from 1-7 were 1 is strongly disagree and 7 is strongly agree. They did this from a client perspective, in other worlds, based on what Wiklunds thinks is the most valuable environmental channels for its clients. They perceive the startup meetings and the recycling binder as the most important environmental channels, followed by telephone counseling.). Wiklunds as well as their clients believes the startup meeting is a prerequisite for successful waste management. The startup meetings are voluntary for Wiklunds clients, although Wiklunds sometimes tries to push the projects that are not asking for startup meetings (Neuman, 2015) During the startup meetings are the clients going over what specific goals the project have and its determines the outcome of the environmental work (pers. com., Blomberg, 2015). The recycling binder, called the "the waste bible" at Wiklunds, contains all the environmental information you need for successful waste management (pers. com., Blomberg & Neuman, 2015). For more information see Appendix 3.

Communication of internal environmental work
Information about Wiklunds environmental work takes place almost exclusively in procurements (pers. com., Neuman, 2015), most often by formulas where Wiklunds is asked to describe its environmental work. Sometimes they are asked to specify exactly what they do at different levels and sometimes the formula is more open structured. In other worlds, only Wiklunds contracted clients' access a more complete picture of Wiklunds environmental work. Only a brief introduction of Wiklunds environmental work is presented on their homepage, as well as in their clients' magazine (pers. com., Neuman, 2015). Wiklunds further communicate "best practices" through LinkedIn, where they present construction sites can save cost while working with Wiklunds (pers. com., Blomberg, 2015). "We have not given a full picture of our environmental efforts not on the homepage, and not in the clients magazine" (pers. com., Neuman, 2015). Currently, Wiklunds does not have an environmental communication strategy but believe that will be necessary in the future: "Demand has increased from the clients side, with reporting, accounting and information. Clients need information regarding our environmental work to demonstrate for their clients, I think that will be very important in the future" (pers. com., Neuman, 2015)**.** Currently, the clients are not well informed, and do not have a full and complete picture of Wiklunds environmental actions (*ibid.*) However, Wiklunds always deliver requested information. It is mostly the clients Wiklunds has a close relationship with who seek information about Wiklunds

environmental efforts, as a result of having pressure both internally and externally (from clients such as authorities and the state) to fulfill a certain level in their environmental work.

Clients' environmental work
Clients' values and interest for the environment first take place in during procurements (pers. com., Neuman, 2015). During an ongoing contract is Wiklunds offering startup meetings where Wiklunds and the clients go over the specific goals and requirements the clients has for the project: " We are sometimes pushing them in order to get a meeting" (pers. com., Neuman, 2015). Caring for the environment and minimizing waste is becoming substantially more important among Wiklunds. However, the environmental interest look different among projects and employees; "it is so obvious in the job we perform, the engagement and the ambitions for waste management varies from workplace to workplace" (pers. com., Neuman, 2015). The environmental interest at Wiklunds clients differs between the purchasing department and the environmental department where the purchasing department perceives it more as a hygiene factor (pers. com., Blomberg, 2015). Neuman and Blomberg (pers. com., 2015) are of the opinion that price is the most important factor for their clients regarding choice of waste contractor when the minimum requirements are fulfilled concerning quality, environment and safety. However, the environmental department seems to push these issues and "the lowest level" is higher than before. Wiklunds tailors its environmental communication to clients, especially to the larger companies that have serious environmental work and an obligation to report to instances like the European Union and Naturvårdsverket. Wiklunds tailors the communication in a dialogue with the clients where Wiklunds customize information (reports) with respect to what it demanded. Wiklunds statistical reports are accessible through their clients web, however they have not communicated this service externally yet (pers. com., Neuman, 2015).

Wiklunds attempts to influence the market
Historically, Wiklunds communicated to Kretloppsrådet in order to get a consensus on sorting and increase the awareness regarding waste. Kretloppsrådet does not longer exist but Wiklunds affected and participated in decisions that still remain. Wiklunds has further, in a limited extent been a part of follow-ups on waste statistics on a national level. Construction waste is subjected to complexity and there is no solid statics on the amounts generated in Sweden. Blomberg (pers. com., 2015) tells that Wiklunds lobbies "widely" in different networks in order to demonstrate the benefits with waste management and logistics. The development is somehow slow "the construction industry is a conservative industry and waste management and environmental concerns are of relatively low priority. We are taking small steps in these questions. We are at different level with different clients and much depends on themselves, how fast, to what extend, they want to do progress" (pers. com., Blomberg, 2015).

The importance of a close relationship
Wiklunds has a regular dialogue with the majority of their large clients in form of meetings and reconciliations (pers. com., Blomberg & Neuman, 2015). The reconciliation meetings occur about twice a year after a requested by the clients. They present statistics in order to inform their clients how well they have sorted. During these meetings they decide whether Wiklunds should connect new activities in order to improve the outcome of the clients environmental goals (pers. com., Blomberg, 2015). However, Wiklunds does not have the same close relationship with NCC and Vasakronan, where they only deliver the statistical reports over email. Neuman (pers. com., 2015) feels that the regular contact is important for

the exchange between Wiklunds and its clients. They feel that cooperating with their clients develop their own environmental work as well as their clients: "It is important to have a good dialogue with clients in order to make new investments, for example testing new technology, it does not work doing it on our own, both parties must be aware of the risks, there might include increased costs and so on" (pers. com., Neuman, 2015). It is in particular the large clients that Wiklunds has a regular dialogue with, and they benefit from having a good relationship with Wiklunds to develop their environmental work.Apart from complementing with statistics regarding their clients waste management, and sometimes the transportation, is Wiklunds not involved in the clients' internal environmental work (pers. com., Neuman, 2015). However, Wiklunds believe they can affect their clients to take more environmental responsibility. Several large construction sites call for a startup meeting, where Wiklunds task it to find the best waste sorting solution. Moreover, Wiklunds offers trainings/information meetings at their clients' where they educate them in waste management (pers. com., Neuman, 2015). During these meetings are Wiklunds helping their c clients by suggesting improvements for the waste management. The clients are perceptive to this kind of information.

Service- and logistics offerings
Wiklunds thinks that the strengths with their environmental work are the reports – legible and easy to understand, Wiklunds high delivery reliability, Wiklunds environmental knowledge at several levels, and Wiklunds good change management. The weaknesses of Wiklunds environmental work are their communication of the environmental work at a higher level and that they do not have clarity in the external communication towards stakeholders. Neuman (pers. com., 2015) believe an environmental strategy would be beneficial, having a plan for what to communicate. Changing Wiklunds environmental efforts is probably not necessary since they already does a lot, more describing what they are already doing: "We see a competitive advantage in delivering information that the clients might benefit from in their environmental efforts" (pers. com., Neuman, 2015), "Historically, have we only shown pictures of our vehicles, not what we help our clients with, the usefulness of Wiklunds" (pers. com., Blomberg, 2015). Moreover, Wiklunds want to improve their environmental communication by digitalize (accessible 24/7) and go from "delivering reports" to deliver reports that give the clients competitive advantages, the right message. In Appendix 1 is Wiklunds environmental information channels presented and ranked by Wiklunds. Wiklunds perceive startup meetings,

5.1.5 Value of environmental efforts
Everything Wiklunds offers should create value for their clients (pers. com., Blomberg & Neuman, 2015). They have high delivery reliability and are well aware that effective logistic is vital in order for the project to be completed in time. Wiklunds wants to help their clients to reduce their waste and improve their sorting. If the clients sort wrong (reclassification) they have to pay a feed to Wiklunds. From an environmental perspective, Wiklunds delivers to the right receiver so the waste is taken care of **properly.** Wiklunds reports to the clients, these reports can for example be used in certifications or for the sale of the property (pers.com., Neuman, 2015). Wiklunds has many competitors in every business area (waste management, transport, lifting work, storing) but no one that offer the same format with an overall solution and possess knowledge in every business area (pers. com., Blomberg & Neuman, 2015). Wiklunds environmental work gives company a competitive advantage in those cases when the clients is susceptible: "We would not have to extend the agreement with JM if they did not know that our environmental efforts are in line with their internal sustainability work" (pers.

com., Blomberg, 2015). The pressure from clients has decreased in recent years: "The progress and improvements we have done recent years are not really made because of clients requirements, rather our own ambitions and commitment led us where we are today. We have tried to take advantage of our environmental efforts in procurements, in order for the clients to access the environmental performance we have in different services" (pers. com., Neuman, 2015). Wiklunds is convinced that demonstrating an active environmental work is becoming more important both for Wiklunds and its clients. Wiklunds wants to be the partner who helps their clients to fulfill their goals in the best possible way. However, a precondition is that Wiklunds clients have identified goals. The goals today are mostly linked to the degree of sorting, for example limiting the amount of landfill; "We can help our clients to fulfill the few environmental goals they have" (pers. com., Blomberg, 2015). Wiklunds have limited knowledge regarding their clients' environmental work, beside the goals concerning waste management. Wiklunds help their clients with something that is not their core business and goes deeper into their business process with their investments in construction logistics.

Wiklunds tries to help their clients by supporting them with information and equipment in order to manage their waste in best possible way and reach they next step in the waste hierarchy (pers. com., Blomberg & Neuman, 2015). The condition for waste management looks different among projects since they face different challenges and the startup meetings are therefore important in order to provide the best preconditions for waste management. Wiklunds are co-owner of a recycling company and therefore interested in how the waste can be used as a resource. Wiklunds transport the waste to different facilities that refines or alter the waste. A very small amount goes to landfill today, meaning it can be seen as a cycle. Wiklunds are responsible for managing their clients' waste. Wiklunds make money on the waste but believe helping their clients to minimize waste, i.e. reduced costs and environmental benefits for their clients, is a precondition for a long-term relationship. Wiklunds want their clients to know that they are aware of their stakeholders' requirements; "Our standpoint is if we are helping our clients to become competitive will we strengthen our position. We further increase the chances of getting a long-term relationship with our clients" (pers. com., Blomberg, 2015). Wiklunds always tries to help their clients to reach the next step in the "Waste Hierarchy", by minimizing waste and increase recycling. The progress of minimizing waste and the origin of waste often take place centrally with the clients (pers. com., Blomberg, & Neuman). Advices and ideas to reduce waste take place with the environmental organization and purchasing department: "They buy plaster for several hundred millions and then they pay again in order to get rid off it. It is a bit strange" (pers. com., Blomberg, 2015). Wiklunds clients are taking small steps in the right direction: "The construction industry is traditionally a conservative industry, they do what they always have done. The environmental approach will change with the new generation, where younger people will be more questionable and ask why" (pers. com., Blomberg, 2015).

How to create value in the future
Wiklunds does not know what further information their clients are interested in in the future. Wiklunds believe that the reports will be more automatic in the future, compiling or retrieving data from the business system and makes it more readable. Blomberg (pers. com., 2015) want Wiklunds to become more effective and make progress in joint loading. Wiklunds would benefit from communicate how the economy is connected to the environment since the economy is superior to the environment. Blomberg (pers. com., 2015) further wants to improve Wiklunds accuracy in forecasts and be able to tell its clients how much waste the project will generate. They do not have the resources for delivering that information today,

but it would increase their credibility and professionalism. Blomberg (pers. com., 2015) thinks that their clients' current requirements (10 percent mixed waste and 5 percent landfill) are ancient. He wants to set goals on materials for recycling, or material for reutilization. Wiklunds has environmental goals for their internal organization. Neuman (2015) believes that more focus will be on reduced fuel consumption in the future. The biggest challenge in order to keep and acquire new clients is to communicate the benefits and the values of its services (pers. com., Blomberg, 2015). A big challenge is to adapt to clients demand and deliver what is expected. To be updated in the development of the industry, both regarding vehicles and waste management. Blomberg (pers. com., 2015) thinks Wiklunds most likely will pick up the waste during nighttime in the future, in order to facilitate for the project that are busy daytime. Wiklunds are prepared for increased demands regarding transportation, waste management, equipment, and increased skills and knowledge requirements. Neuman (pers. com., 2015) hopes that Wiklunds will be perceived as a "environmental company" where environmental issues is a part of all services and business areas: "In addition to waste and recycling that is very connected to environmental issues do I hope that everyone feel that they are a part of a environmental company" (pers. com., Neuman, 2015). Blomberg (pers. com., 2015): "We hope that we are the long-awaited partner since our investments in construction logistics will help our clients to make both waste management and the logistic more effective and therefore generate value for our clients".

5.2 Veidekke, JM, NCC, Vasakronan and Skanska

This section presents the results from the interviews with Veidekke's quality and environmental manager Johan Alte, JM's environmental coordinator Jörgen Ågren, NCC's environmental manager Göran Gerth, Vasakronan's purchasing manager Peter Linde, and Skanska's development manager, Environment, Carl Enqvist.

5.2.1 Environmental image
The companies included in this study all have established environmental strategies. They work actively with environmental issues, which are becoming an increasingly significant concern within the organizations. NCC, Skanska, Veidekke, and Vasakronan mentioned that they want to take a leading role and NCC, Skanska and Vasakronan want to work proactive with environmental issues (pers. com., Alte, Enqvist, Gerth, & Linde). "We should minimize the waste and minimize the environmental impact from our transports, and then of course prioritize suppliers that can fulfill these requirements, and adapt with new legislation and constantly improve themselves" (pers. com., Linde, 2015). Wiklunds clients see waste as a resource: "We do not want to talk about waste but an effective use of resources, we do not want to generate waste that cannot get back into the life cycle, so that's part of our strategy" (pers. com., Gerth, 2015). Gerth, Ågren & Linde (pers. com., 2015) mentioned that NCC, JM, Skanska, and Vasakronan environmental work should be an integrated part of their business. NCC wants to push the development forward "we could have a dialogue with our customers concerning the environment and make them realize that they can ask for higher requirements and get better solutions if they work with us" (pers. com., Gerth, 2015). Skanska also see the benefits of working proactive with environmental issues: "there is a segment on the market where you can take market shares by being proficient in this area" (pers. com., Enqvist, 2015).

5.2.2 Stakeholder pressure

Veidekke, JM, Vasakronan, NCC, and Skanska, feeling pressure from stakeholders, especially their customers (public and private) are a big influencers. The public sector, such as authorities and the municipalities affects their environmental work with new legislation and regulation. Shareholder's is another important stakeholder group. Vasakronan's tenants' is its most important stakeholder (pers. com., Linde, 2015). Vasakronan and Veidekke's own employees also push the environmental issues (pers. com., Alte & Linde, 2015). Environmental certifications for commercials buildings are almost standard today and the companies work mostly with Breeam, Leed, Miljöbyggnad, and Svanen (pers. com., Alte, Enqvist, Gerth, Linde, 2015). This includes third party certification, which raises the level of the environmental work (pers. com., Gerth, 2015). All Veidekke's internal projects should be Svanen- certified (pers. com., Alte, 2015). JM works with its own system, "Low energy buildings": "Many of our competitors presents a number of outstanding projects each year where they build very, very good houses, passive houses standard etc., while we have focused on, that we, in our entire production, should gradually get a little bit better" (pers. com., Ågren, 2015). The residential consumers demands are unclear, and they assume that the houses are built on healthy materials; "the resource issue is a non-issue, they just want to see the finished result" (*ibid.*). Ågren (pers. com., 2015) tells that their customers (mainly residential consumers) requirements for waste management on the construction stage is low. Regarding waste management in the construction stage, is it mostly JM who put pressure on itself.

5.2.3 Environmentally responsible transportation

Ågren (pers. com., 2015) see great development potential regarding JMs environmental responsibility in transports. JM does not have its own fleet for heavy transports or machinery and rents everything. The company has few agreements directly with the transportation companies and purchases from a material supplier with free transportation to the construction place: "However, we have realized that we generate a lot of transports, unfortunately, so we set demands in the contracts that they should have a certain class in "Eurofordon", we are connected to the Q3-system, traffic safety and work environment. The suppliers should also have systems for follow up the fuel consumption" (pers. com., Ågren, 2015). However, JM has not started to collect this sort of data. They do not know how to manage the data internally yet and Ågren (pers. com., 2015) points out the problem with defining system boundaries in transports. NCC is also connected to Q3, but differs from JM since they have their own machinery: "we have clear requirements, what kinds of machinery we can use, what engines, and the age of the machinery and so on" (pers. com., Gerth, 2015). However, NCC also purchases a lot of materials where the suppliers in the most cases deliver the material to the construction site. NCC cannot fully direct its suppliers in those cases (pers. com., Gerth, 2015). NCC presumes that its suppliers work with transport efficiency (pers. com., Gerth, 2015). Skanska also set demands on vehicles, mainly on its class in the emission control system (pers. com., Enqvist, 2015). Veidekke works with environmental responsibility mainly on plant construction were they have requirements on engines, propellants etc. Veidekke does not have any significant demands on the construction side, but this might be introduced in the future (pers. com., Alte, 2015). Vasakronan is not responsible for all their transports either, and gives their entrepreneurs power of attorney in this matter. During procurements is the vehicle ownership regarding environmental responsibility of importance for tender evaluation (*ibid.*) NCC and JM focus on the logistic part of transportation and want to make it more effective: "Much remains to be done" (pers. com., Ågren, 2015).

5.2.4 Environmentally responsible construction waste

Waste contractors are most often responsible for Vasakronan's constructions waste (pers. com., Linde, 2015). They have a "waste strategy" where Vasakronan, together with its customers and suppliers want to 1) Reduce the amount of waste with a good resource management 2) Create conditions for recycling of waste and 3) Manage the waste to go from being waste to an important resource. Vasakronan's vision is to implement a cost effective, functional, and uniform business model, create incentives for suppliers and customers, increase the knowledge and visualize statistics as well as work proactive with suppliers to minimize the amount of waste as well as choose material that can be reused or recycled. "It is very important for Vasakronan's sustainability profile, the environment, and work environment, that construction waste is sorted and handled properly" (pers. com., Linde, 2015). Veidekke's goal is that maximum 25 percent should go to sorting and fewer than 10 percent should go to landfill (pers. com., Alte, 2015). It is possible that Veidekke will increase these goals, especially for landfill (*ibid.*). NCC also has clear rules for how waste should be managed at the construction sites. The company has a sorting system and should not generate mixed waste. NCC has good co-operation with its waste contractors Sita and Ragnsells, which are nationwide, and Wiklunds who is locally based in Stockholm. Working more nationwide was a conscious choice in order to have more control over the process as well as collect volumes and a better financial outcome (pers. com., Gerth, 2015.). NCC current levels of mixed waste are on 22-24 percent and they want to reduce it to maximum 10 percent. Gerth (pers. com., 2015) thinks that the landfill level is under 10 percent today and the goal is to eventually be landfill-free. Skanska's environmental responsibility regarding construction waste has so far been focused on getting in place a good sorting, minimizing the mixed fractions and minimize waste that is sent to landfill (pers. com., Enqvist, 2015). Some customers have also started to demand information regarding the amount of waste per built area. Skanska had 30 percent landfill in the beginning of 2000 and today 7-8 percent. The mixed waste was around 35 percent in 2000, and 18-19 percent today. The main reason for these improvements is new legislation, which has made it more expensive to depositing waste. Regarding the mixed waste was it Skanska's own improvements and ambitions that made them reach those significant lower levels (pers. com., Enqvist, 2015). Skanska will continue to pay a lot of focus on these questions for many years ahead (*ibid.*). JM is since a few years divided into six different regions in Sweden with their own "waste management councils". The councils meet three-five times per year were they discuss how the can improve waste management, they share experiences and compare statistics; "You could say that they compete against each other" (pers. com., Ågren, 2015). A central waste management council collects information in order to develop strategies to minimize waste and improve the sorting; "We will have tougher direction now. Earlier, we came up with a smart arrangement that we tried to implement in our system, now it is more a joint group with employees from productions, projections, and the purchasing department who discuss what should be done next. The waste contractor is a very important operator" (pers. com., Ågren, 2015). JM also has a sorting premium, where they reward the most talented projects. Wiklunds helps them to nominate these projects. JMs current level is 30 kg/m2 BTA (gross floor area) and they want to go down to 24 kg/m2 BTA, which was the level in 2008 (*ibid.*).

5.2.5 Clients' relationship with Wiklunds

All the clients have a positive image of Wiklunds and the reliability to the company is high. Ågren's (pers. com., 2015) impression of Wiklunds is that are competent and alert. However, Alte, Linde, Enqvist, and Gerth (pers. com., 2015) have limited personal contact with Wiklunds. Though, Enqvist and Gerth (pers. com., 2015) points out that they would not have

extent their contracts if they was not satisfied with Wiklunds. Personally, they are mainly in contact with Wiklunds while collecting statistics (*ibid.*). Ågren (pers. com., 2015) has very good experiences of Wiklunds. Currently, JM work with four waste contractors: "Wiklunds, and one more, respond fastest every time. Real statistics and good answers, so I think it has worked very well. I am very, very satisfied with Wiklunds (pers. com., Ågren, 2015). NCC have had a long relationship with Wiklunds and thinks that the personal contact is important; "One site manager likes Wiklunds because they have a good relationship. Another site manager likes Sita or Ragnsells better because they have another personal relationship, and I think that means a lot. And then I would like to argue that startup meetings are positive for building relationships" (pers. com., Gerth. 2015). All the clients take for granted that Wiklund meets its legal requirements regarding waste management and transportation. They should work as an advisory part and have knowledge and competence within environmental issues (pers. com., Alte, 2015). The construction companies hand over the responsibility to Wiklunds that in turn has a responsibility to close the loop: "they have a huge responsibility, both towards their clients and the society" (pers. com., Ågren, 2015). Gerth, Alte, Linde, and Ågren (pers. com., 2015) cannot tell weather Wiklunds fulfill these requirements or not.

5.2.6 Clients' communication with Wiklunds

Alte (pers. com., 2015) hopes that they communicate with Wiklunds through startup meetings and that they get statistics in return. Enqvist and Ågren (pers. com., 2015) communicate with Wiklunds mainly over email and telephone. Ågren (pers. com., 2015) believes these are the most used communication channels for the projects as well. Skanska's category manager has contact with all the waste contractors, and the projects do reconciliations and communicate through their channels. Linde (pers. com., 2015) does not know how Vasakronan communicate with Wiklunds today. Wiklunds has a re-construction project and the communication goes through an external project management firm. Vasakronan have been communicating with Wiklunds for the reason of a waste projects and future procurements (*ibid*). Gerth (pers. com., 2015) does not really communicate with Wiklunds except from collecting statistics, but they have a contract manager who is responsible for the dialogue with Wiklunds. All the clients have limited knowledge regarding Wiklunds environmental work and have not received any direct information regarding Wiklunds environmental work (Alte; Enqvist; Gerth; Linde; Ågren, pers. com., 2015. Ågren (pers. com., 2015) has some information from the questionnaire they send in conjunction with signing contracts: "I have no memory of getting any specific information regarding Wiklunds environmental work". Enqvist (pers. com., 2015) gets information regarding Wiklunds environmental work from follow-up meetings that Skanska does with waste contractors were they evaluate the work and how they perform. Gerth (pers. com., 2015) thinks that NCC needs a closer relationship with Wiklunds in order to push resource efficiency and in their efforts to close the cycle "We would certainty be willing to have a strategic discussion about how to push these issues forward. If we do not have a dialogue, communication, it is getting more difficult, so that it something I would like to see in the future" (pers. com., Gerth, 2015). Drive development should be in Wiklunds interest: "and you could say that Ragnsells and Rita is a step ahead. But Wiklunds is a more local actor. From that perspective you could tell that we need more communication in order to further develop" (*ibid.*).

Ågren, Linde, Alte, and Gerth (pers. com., 2015) wants to receive information about what direction Wiklunds environmental work is going, for example, "Of course information regarding news, if Wiklunds decides to buy 30 hybrid trucks, things like that, it is very interesting for us to know since then you feel you have chosen a waste contractor that make

efforts" (pers. com., Ågren, 2015). Gerth and Ågren (2015) gets the information they request from Wiklunds. However, Gerth (pers. com., 2015) feel that they need more information regarding Wiklunds environmental efforts and wants Wiklunds to know what directions NCC are taking as well: "Is it definitely a win-win situation to push these issues together. Linde (pers. com., 2015) cannot tell weather Vasakronan needs more information regarding Wiklunds environmental work since they do not have an ongoing contract with Wiklunds. However, from their last meeting got the impression that Wiklunds is at the forefront. Ågren (pers. com., 2015) has not notice something that stands out in Wiklunds environmental work, more than that Wiklunds environmental work seems genuine. Enqvist (pers. com., 2015) is satisfied with the information centrally but does not know well Wiklunds environmental work reach the projects. He is not sure weather Wiklund should communicate their environmental work differently: "It depends on weather we should know things that we do not". Alte and Ågren (pers. com., 2015) think that the communications of Wiklunds environmental work meet their company's needs: "I have not heard anything else" (pers. com., Alte, 2015). In Appendix 4 is Wiklunds environmental information channels, evaluated by Wiklunds clients. The startup meetings, followed by telephone counseling are the most appreciated information channels among Wiklunds clients. Followed by the sorting template so they manage the waste correctly. Vasakronan wants their waste contractor to be able to account for everything: "You should be able to refer the waste to respective tenants" (pers. com., Linde, 2015). Enqvist (pers. com., 2015) would appreciate if Wiklunds had a customer web where Skanska could access the statistics for every project, or the entire company. Ågren (pers. com., 2015) is also interested in this kind of information. Gerth (pers. com., 2015) is interested in issues such a: "What happens next? How much do you get in deposition? Is everything getting back in the cycle or which channels are you going through, what will happen in the next step? Such issues"(pers. com., Gerth, 2015). JM is taking big steps in waste management and will probably involve the waste contractor in many issues, especially concerning the total amount of waste (pers. com., Ågren, 2015). However, he thinks it is on JM to ask the questions. Alte (pers. com., 2015) are not sufficiency versed in Wiklunds in order to answer what addition services that might be useful for Veidekke.

5.2.7 Value Creating
Wiklunds services create value for its clients since Wiklunds; help its clients improving their resource use (pers. com., Alte, Enqvist, Linde, Gerth, Ågren, 2015), which generate in environmental and economical benefits, is helping their clients to achieve environmental goals (pers. com., Alte, Enqvist, Gerth, Ågren, 2015), provide logistic solutions (a prerequisite in order for the construction sites to work) (pers. com., Alte, Enqvist, Ågren), has valuable competence in its role as a waste contractor (pers. com., Alte, Enqvist, Linde, Gerth, Ågren, 2015); "It is not our core business, it is important that we take advantage of the knowledge Wiklunds possesses" (pers. com., Enqvist, 2015). Linde (pers. com., 2015) cannot tell specifically for Wiklunds how its services create value. But in general is Vasakronan looking for a waste contractor that deliver high quality and is service minded towards Vasakronan's tenants (*ibid.*). Wiklunds services create added value (pers. com., Alte, Enqvist, Gerth, Linde, Ågren, 2015). Enqvist (pers. com., 2015) argues that Skanska demand more than the fundamental aspects from a waste contractor; that the waste is transported to a recycling site: "There are other steps in the chain that optimize for the projects and for our overall environmental work". The clients are satisfied with the statistics from Wiklunds (pers. com., Alte, Ågren, 2015): " I am very, very satisfied with the statistic" (pers. com., Ågren, 2015). It has worked very well in the projects where Wiklunds has received some of JMs prestige projects (*ibid.*). Wiklunds helps its clients with a critical part of its supply chain:

"Wiklunds definitively help us with a part of a problem that we have caused ourselves" (pers. com., Gerth, 2015). Minimizing waste is a prioritized issue for all the clients and they want to reduce their current waste levels. Not only for environmental reasons, but for quality and economical benefits too (pers. com., Enqvist, 2015). The clients are using the statistical reports from the waste contractors in order to evaluate how they meet their goals. The statics is also presented in their sustainability reports. The amount of waste is not only affected in the construction phase, it is affected in the early stage with design, projection, and the chosen methods (pers. com., Gerth & Ågren, 2015). The waste contractor is not involved in this stage (pers. com., Ågren, 2015). Very likely, JM will start analyzing "plock-analyser" its fractions: "What is in the containers and why?" And then go up in the chain and evaluate. Last time (5 years ago) was not JM working with Wiklunds. Gerth (pers. com., 2015) cannot tell weather Wiklunds help NCC to improve their waste management. Alte (pers. com., 2015) cannot tell weather Wiklunds knowledge regarding waste management creates value since Veidekke do not have a close relationship with Wiklunds (pers. com., Linde, 2015). However they think that the service in itself creates value; " If you advise, motivate the projects, and push the issues to something that is better, than it creates value (pers. com., Gerth, 2015). Enqvist (pers. com., 2015) thinks it is important for Wiklunds to discuss waste management as early as possible in the project. Wiklunds competence regarding waste management creates value for its clients "Everything from how we should sort different fraction on the construction site, how we identify what types of waste and material that generate waste that goes to landfill, so that we, in a early stage can find solutions to minimize this type of waste. For example, in different stages at the project, it might be lack of space, what type of sorting solutions to you suggest then, and in what stages to you empty them and so on. I think that Wiklunds have been offering a package and help the project taking care of the waste, that is something that Sita and Ragnsells have been working with, and it is a good alternative to offer different types of solutions for different projects depending on their needs" (pers. com., Enqvist, 2015). In Table 5 are aspects that are important for Wiklunds clients when they value a waste contractor presented.

Table 5. Important aspects for valuation of a waste contractor (in no particular order)

Price	Pers. com., Alte, Enqvist, Gerth & Ågren, 2015
Help them achieving environmental goals	Pers. com., Alte, Enqvist, Gerth, Linde & Ågren, 2015
Delivery reliability	Pers. com., Alte, Enqvist, Gerth & Ågren, 2015
Get the requested statistical reports	Pers. com., Alte, Enqvist, Gerth, Linde & Ågren, 2015
Provide knowledge/Advisory partner (e.g. well acquainted in new legislation)	Pers. com., Alte, Enqvist, Gerth, Linde & Ågren, 2015
Knowledge about the clients internal environmental goals (e.g. demonstrated during startup meetings)	Pers. com., Alte, Enqvist, Gerth, Linde & Ågren, 2015
Provide proper equipment/resources	Pers. com., Alte, Enqvist, Gerth, Linde & Ågren, 2015
Provide intelligent solutions for the project	Pers. com., Alte, Enqvist & Ågren, 2015
Serious internal environmental work	Pers. com., Alte, Enqvist, Gerth, Linde & Ågren, 2015
Effective logistics	Pers. com., Enqvist, Gerth, Linde & Ågren, 2015

The clients want Wiklunds to help them reach their own goals, meaning, reducing their environmental impact. Gerth (pers. com., 2015) wants Wiklunds to discuss with NCC how they can meet these goals. Enqvist (pers. com., 2015) also believe that a close relationship and a regular dialogue are important factors in order to reach Skanska's goals; "Follow-up meetings where we look at the development of our projects, and that Wiklunds follow-up on how often Skanska has startup meetings in the projects" (*ibid.*). Wiklunds can help JM with its competence, by having serious startup meetings, and by having the right equipment/resources for waste management (pers. com., Ågren, 2015). Linde (pers. com.,

2015) does not now if Wiklunds can help Vasakronan reaching their goals: " We need an active waste contractor that is our extended arm towards our renters, that actively work according with our waste strategy, a committed and active entrepreneur, offering high service with competence" (pers. com., Linde, 2015). Alte (pers. com., 2015) thinks that Wiklunds competence is the most important aspect for Veidekke in order to reach their goals. Wiklunds environmental channels are evaluated in Appendix 4. The results show that the startup meeting and the telephone counseling are the most valuable environmental channels for Wiklunds clients. Enqvist (pers. com., 2015) argues that the startup meetings should be mandatory. The startup meeting creates a relationship between Wiklunds and its clients (Linde, 2015). There seem to be a wish that the startup meeting should always take place, at every project/construction site. Ågren (pers. com., 2015) thinks it is important to be able to invoke more startup meetings during the project. For more information see Appendix 4.

5.2.8 Waste management in the future

Linde (pers. com., 2015) thinks that the waste will decrease over time. That will require the waste contactors to develop new services: "More transparency, open accounting, statistics on the waste fractions, the value of the waste should also be transparent". Enqvist (pers. com., 2015) argue that the trend with increased legislation will continue; it will be more expensive to deposit, and with different incentives putting a premium on material recycling in front of energy recovery. Ågren (pers. com., 2015) also predicts that trend. It remains important with statistical reports for Skanska in time, that the waste contractor offers valuable trainings for the projects/construction sites, that the projects are satisfied with the startup meetings and that the waste contractor is an advisory partner. NCC works with some big players; Wiklunds is a smaller one (pers. com., Gerth, 2015). In order for Wiklunds to stand out in that competitive climate, they have to tell that they want to be active and push the skills development, as well as support the company in their continues work. Waste management will be a continued prioritized concern for JM in the future: "With respect to the levels we are at today" (pers. com., Ågren, 2015). In the future, he expects the authorities' requirements to increase regarding statistical submission (*ibid.).* One threat for Wiklunds might be that they are not nationwide (pers. com., Ågren, 2015). But so far has JM not been in need for such agreement. Enqvist (pers. com., 2015) also see a threat while being the small actor: "We have seen that larger actors have chosen to make losses in some regions in order to increase their market shares, in that way you push the small actors away". Wiklunds is NCC's only waste contractor that is not nationwide (Gerth, pers. com., 2015). Linde (pers. com., 2015) does not see any specific threats for Wiklunds: "I perceived Wiklunds as very, what should I say, open for the future, positive towards new requirements and changes, flexible. If you have that mindset, you are likely to convey obstacles" (pers. com., Linde, 2015). It is important that Wiklunds has the right competence in the future in order to help its clients. Be up to date with new legislation and new innovations within waste management: "Good advisory partner for JM, that we feel comfortable with long contracts with Wiklunds for that reason" (pers. com., Ågren, 2015). JM think it would be interesting to know what Wiklunds expect form them, as a clients (*ibid.*). Enqvist (pers. com., 2015) wants Wiklunds to be responsive to demands, and keep the projects satisfied. NCC is depended on its suppliers and want them to support NCC with their knowledge, and create a win-win situation for both parties: "If we have a turnover on 58 billion, but 70 percent of that volume do we purchase from others, than you understand how depended we are on others. You could definitely say that we are depended on that Wiklunds can support us, so we are able to develop our activities, especially if we should be proactive. And the suppliers and entrepreneurs that cannot give us that, they will eventually disappear (pers. com., Gerth, 2015).

6 Analysis and discussion

The intention of this chapter is to address the research questions raised in chapter 1. This chapter analyzes the results from the interviews, presented in chapter 6, in the light of the chosen theories for this study, presented in chapter 2. The analysis starts (7.1) with comparing Wiklunds identity, image and values with its clients' expectations. Section 7.2 analyzes how Wiklunds should communicate its environmental work to create value for its stakeholders. The final section analyzes what level is sought in Wiklunds environmental work.

6.1 Identity, image and values

- How aligned are a waste contractor's environmental image and identity with its clients expectations?

Wiklunds Values
A company's willingness to practice CSR is based on both external and internal (corporate values) factors (Löhman & Steinholtz, 2003), and Neuman & Blomberg (pers. com., 2015), argue, according to the theory that Wiklunds value ground is both internally and externally influenced. Curt Wiklund, previously CEO, and owner of the company's loadstar, has always been to "never say no", and to always fulfill clients' expectations (pers. com., Neuman, 2015). These values still exist in the company, supported by the business idea, which indicates that Wiklunds is mostly influenced by external pressure and values. However, Wiklunds core business, waste management, is closely linked to environmental issues and the environmental interest is well anchored in the company (pers. com., Neuman, 2015.). Corporate values affect what kind of responsibilities the company chooses to engage in (Bravo *et al*., 2012), and Wiklunds strive to reduce its own impact as well as its clients' environmental impact by improved waste management, logistics, and green transports. Bravo *et al* (2012) indicate that CSR activities are included in corporate values but are not a determining factor for how a company operates its business. However, Wiklunds wants to get deeper into its clients environmental work and be a proactive waste contractor (pers. comm., Blomberg, 2015). Although Wiklunds make profits out of waste, they want to help its clients to reduce its environmental impact; aware of that if they fail to take its clients' values into consideration (Savitz & Weber, 2006; Elkington, 2004) Wiklunds business might be threatened.

Corporate values are based on traditions, culture, as well as individual and personal norms (Löhman and Steinholtz, 2003). Wiklunds has undergone a major reorganization the past year (pers. com., Neuman, 2015). Curt Wiklund left his role as CEO in 2013 after have been running the company for 50 years and the new top management, with the CEO Tommi Pettersson at the head, is currently transferring Wiklunds, previously a trucking company, to a service and logistics company (pers. com., Neuman, 2015). The reorganization however, has in certain degree affected the former culture, and Neuman (pers. com., 2015) has experienced that some employees are unsure of the direction of the company. Since the CSR strategy should be based on corporate values and identity to increase the chances of getting committed and engaged employees (Chong, 2009), can one argue that it is important for Wiklunds to establish their new values internally in order to succeed with its environmental efforts. Corporate values can be seen as the corporate backbone, and helps the company to stay focused during tough times (Löhman & Steinholtz, 2003), which further supports the

importance of having established values at Wiklunds. Wiklunds mission is to contribute to an effective and sustainable community building, which conveys the fundamental existence and purpose if the company (Johnson *et al.,* 2011), and should therefore be connected to corporate values.

Wiklunds image
Veidekke, JM, Vasakronan, NCC, and Skanska, require Wiklunds to take its environmental responsibility towards them, as a client, and the society at large. They all have developed environmental strategies and work actively with environmental issues. Veidekke, Vasakronan, NCC and Skanska, want to take a leading role, and NCC, Skanska, and Vasakronan say that they want to work proactive with environmental issues (pers. com., Alte, Enqvist, Gerth & Linde, 2015). Moreover, the companies' environmental work should be integrated in their business (pers. com., Gerth, Enqvist, Ågren & Linde, 2015). Wiklunds clients feel increasing pressure from stakeholders, especially from their clients, to take greater environmental responsibility. The state, public sector, such as authorities and the municipalities, are other important stakeholders, which put pressure with laws and regulation. Third party certifications for commercial buildings are almost standard today (pers. com., Alte, Enqvist, Gerth, Linde, 2015). Clearly, Wiklunds clients need an active supplier that helps them reaching their environmental goals. If Wiklunds can conform its corporate environmental image (Sitaoja, 2006) and services to its stakeholders' values and needs, it can benefit from the environmental image differentiation.

In order for Wiklunds to benefit from an environmental image their clients must be aware of its environmental actions (Sitaoja, 2006.). Wiklunds see themselves as very service-minded, competent, with a high environmental profile where they work proactive with environmental issues (pers. com., Neuman, 2015). Blomberg (pers. com., 2015) adds "proactive within developments of new solutions with help of IT-support. In the future, we should be perceived as very competent within construction logistics, where we step further into the clients value chain". Historically, has Wiklunds communication of its environmental profile and visions been insufficient (pers. com., Neuman, 2015) and Wiklunds offers a range of services today that they does not know if its clients are aware of. The results indicate that Wiklunds clients have limited knowledge regarding Wiklunds environmental work (pers.com., Alte; Enqvist; Gerth; Linde; Ågren, 2015). Alte, Gerth, Linde and Ågren (pers. com., 2015) mentioned that they have not received any direct information about Wiklunds environmental work and Alte, Linde, Enqvist, and Gerth (pers. com., 2015) have limited personal contact with Wiklunds. Gerth (pers. com., 2015) for example, cannot tell weather Wiklunds help NCC to improve their waste management. Alte (pers. com., 2015) cannot tell weather Wiklunds knowledge regarding waste management creates value since Veidekke do not have a close relationship with Wiklunds (pers. com., Linde, 2015). However they think that the service in itself creates value.

However, all clients seem to have a positive image of Wiklunds. Extended contracts as well as the absence of complaints from the construction sites indicate that the projects are satisfied (pers. com., Enqvist, Gerth & Linde, 2015). Linde (pers. com., 2015) perceived Wiklunds as "very, what should I say, open for the future, positive towards new requirements and changes, flexible. If you have that mindset, you are likely to convey obstacles" (pers. com., Linde, 2015) and Ågren (pers. com., 2015) is "very satisfied" with Wiklunds (pers. com., Ågren, 2015). However, although Wiklunds goal is to stay one step ahead from its competitors (Blomberg & Neuman, 2015), Gerth (pers. com., 2015) argues that Wiklunds competitors Sita

and Ragnsells work more proactive with environmental issues. Wiklunds internal environmental work is important for NCC; "It might be a big discussion whether we should continue with Wiklunds or go to the giants, Sita and Ragnsells and let Wiklunds go? Wiklunds have to demonstrate the benefits of being the small, local actor". Wiklunds have to put their best foot forward, prove that they can that they want (pers. com., Gerth, 2015). This might be an effect of limited awareness of Wiklunds environmental efforts.

As Wiklunds conveys its responsibilities, they also demonstrate its identity and what they represent (Bravo *et al.,* 2012). Wiklunds has to communicate its environmental efforts in order to favor its corporate image (Siltaoja, 2006). Over time, this will enhance the corporate reputation, which differentiate Wiklunds from its competitors (Siltaoja, 2006.). Due to the fact that Wiklunds takes environmental responsibility both for its own environmental work, and by providing services and resources that help its clients in their environmental work, they have to communicate its CSR efforts to benefit from those initiatives. Wiklunds will not create value for itself, nor its clients, if the clients do not perceive these efforts. The clients did not mention, and did not seem aware of Wiklunds investment in service and logistic. Enqvist & Ågren (pers. com., 2015) mentioned that they would appreciate if Wiklunds had a customer web where they could access the statistics for every project, or the entire company. This is a service Wiklunds provide (pers. com., 2015) but obviously has not communicated. Since Wiklunds has a responsible corporate behavior it should not be complicated to internalize that to a CSR identity as suggested by Siltaoja (2006). A positive (created i.e., reflected) corporate image results in a stronger corporate position for Wiklunds and enhance corporate reputation (Marconi, 1996).

How Wiklunds can create and maintain an ethical identity
Fukukawa *et al* (2007) map ethical identity into four distinct strands: (1) foundations, trigger and motives (2) management: (3) action and communication and (4) image and stakeholder perception. They call this encapsulation of CSR, ethics and corporate identity for "Ethicalization". Wiklunds environmental responsibility towards society is to follow national environmental policies, laws and regulation, and to meet stakeholders' expectations, especially as a contractor towards its clients; "by reducing our environmental impact, can we reduce our clients environmental impact" (pers. com., Blomberg, 2015). As in Fukukawa *et al* (2007) framework is Wiklunds responsiveness based on foundation, trigger, and motives, and the integration and emergence of its ethical identity originated from the altruistic belief of a leader, strategic alternatives as gaining competitive advantages, and external forces such as changes in legislation and societal norms. The transportation sector is comprised of much regulation, both regarding environmental issues and legislation at large (pers. com., Neuman, 2015). Wiklunds takes environmental responsibility regarding transportation through eco driving, education in quality, environment, and work environment, by only buying the trucks of best environmental classification, and by efficient logistic (shortest drive to the right facility). They are also able to deliver information regarding transport and mileage and CO_2 accounting (pers. com., Blomberg & Neuman, 2015). Wiklunds take environmental responsibility concerning construction waste by delivering to verified facilities and by having a waste and environmental plan for each project. They provide logistics solution where they optimize transportations and as far as possible load it together. Wiklunds has an agreement with several approved facilities that receive waste. They have a close relationship with these facilities and regularly follow up their business concerning quality, environment, and safety. Wiklunds provide services and resources to facilitate the waste management for its clients.

The other aspect of ethicalization in Fukukawa *et al* (2007) framework focuses on the management of ethical identity. As Wiklunds has decide to take more environmental responsiveness they must set goals, polices and procedures; have a clear division of labor and finally review and monitoring methods (Fukukawa *et al.,* 2007). The company wants to reduce its environmental impact and actively help its clients to reach their environmental goals. The company invests and educates in order to fulfill the environmental requirements from authorities and other stakeholders (pers. com., Neuman, 2015). Wiklunds has since they became ISO certified in 2001 action programs and defined environmental goals (pers. com., Neuman, 2015). The action programs and environmental goals should be verified in order to make sure Wiklunds does improvements (*ibid.*). Furthermore, they monitor their environmental efforts by collecting data and by doing some internal accounting. Blomberg (pers. com., 2015) question how complete the environmental strategy is. Blomberg (pers. com., 2015) believes there is room for improvements when it comes to division of labor of Wiklunds environmental work, which is recommended of Fukukawa *et al* (2007). Today, most of the environmental work is distributed on Neuman and she has the full responsibility; "Sometimes it would have been good with support in the environmental work and have the opportunity to exchange experiences. Currently, we are a relatively small organization and therefore we do not have the resources to develop the environmental department" (pers. com., Neuman, 2015). The third aspect of ethicalization focuses on the relationship between action and communication (Fukukawa *et al.,* 2007). The key to success is that corporate identity should be congruent with what Wiklunds say they are (communication). However, Wiklunds environmental efforts are not effectively communicated, and its clients have limited knowledge about Wiklunds environmental work. Hence, there is a gap between Wiklunds communicated ethical stance and the corporate identity, since Wiklunds environmental responsibility extends outside customer awareness. Wiklunds would, according to Fukukawa *et al* (2007), benefit from communicating its corporate identity to boost its environmental image. Image and stakeholder perception is the final aspect of the ethicalization process (Fukukawa *et al.,* (2007). Wiklunds need to create and maintain its corporate identity, as well as avoiding a negative image. As Wiklunds clients expect Wiklunds to take environmental responsibility and be an active and updated waste contractor, Wiklunds image might be threatened if they do not start to communicate their environmental efforts (its corporate identity). Wiklunds motives for pursuing CSR activities are both internal (corporate mission, employees, founder's philosophy) and external (competition, standardization, legal obligation).

Wiklunds clients have a positive image of Wiklunds and take for granted that the company fulfill its legal obligations and conducts a serious environmental work as Wiklunds are held responsible for a vital part of its clients supply chain. Long-term relationships indicate that clients are satisfied and trust Wiklunds. However, the knowledge about Wiklunds environmental efforts is limited, meaning that Wiklunds environmental image and identity is not completely aligned with its clients' perception. When Wiklunds conveys its responsibilities (Bravo *et al.,* 2012) they demonstrate its identity and what they represent, which would benefit Wiklunds corporate reputation. Wiklunds was previously a trucking company but is now transferring to a service- and logistic company (waste contractor), and is encouraged to formulate a CSR strategy based on its values and identity (Chong, 2009). So far, Wiklunds new identity does not seem to have reached its clients. Although some clients (JM & Vasakronan) perceive Wiklunds as a waste contractor in the forefront, Wiklunds does not seem to stand out from its competitors with its environmental efforts. Gerth (pers. com., 2015) perceives Wiklunds as behind its competitors SITA and Ragnsells, which indicate that

Wiklunds image, might be threatened (Fukukawa *et al.,* 2007) if the company does not start to communicate its environmental efforts. Wiklunds clients want to collaborate with an active waste contractor that helps them reaching, and exceed their environmental goals. If Wiklunds can conform its corporate environmental image (Sitaoja, 2006) and services to its stakeholders' values and needs, it can benefit from the environmental image differentiation.

6.2 Environmental image differentiation

- How can a waste contractor benefit from an environmental image differentiation?

Companies with a long-term perspective have realized the opportunities with a serious environmental approach, such as competitive advantage and long-term success (Friedman & Friedman, 2009). Wiklunds role as a waste contractor, and its efforts to reduce its own, as well as its clients' environmental impact, create a beneficial situation for people, planet and profits (Heikkurinen, 2010). They help clients with something that is not their core business. CSR is also seen as strategic when it supports core business activities (Heikkurinen, 2010), which Wiklunds does by offering services and resources regarding waste management and transports. Moreover, Wiklunds investment in service and logistics is intended to generate additional environmental and economical benefits for Wiklunds clients, as Wiklunds make the process more effective. As Wiklunds is held responsible for a part of its clients supply chain they are responsible for closing their clients circle; "They have a huge responsibility, both towards their clients and the society (pers. com., Ågren, 2015). Having an environmental responsible image, as suggested by Heikkurinen (2010), can differentiate Wiklunds from its competitors. Stakeholders have different interest and values according to (Heikkurinen, 2010) and treating them the same is therefore not a successful strategy (*ibid.*). Wiklunds ensure clients needs and tailors its environmental communication to clients, especially to the larger companies that have serious environmental work and an obligation to report to instances like the European Union and Naturvårdsverket. Wiklunds tailors the communication in a dialogue with the clients where Wiklunds customize information (reports) in respect to what it demanded (pers. com., 2015).

Wiklunds can hasten lack of external demand for CSR by supplying CSR (Heikkurinen, 2010). The startup meetings are seen as the most important environmental information channel, both according to Wiklunds and its clients. The startup meetings are voluntary for Wiklunds clients. However, Wiklunds sometimes tries to push the projects that are not asking for startup meetings (pers. com., Neuman, 2015) During the startup meetings are the clients going over what specific goals the project have and its determines the outcome of the environmental work (pers. com., Blomberg, 2015). Enqvist (pers. com., 2015) argues that the startup meetings should be mandatory and Linde (pers., com., 2015) thinks that startup meeting creates a relationship between Wiklunds and its clients. There seem to be a consensus among Wiklunds clients that the startup meeting should always take place, at every project/construction site. If Wiklunds demanded startup meetings, it would probably boost its environmentally responsible image and the companies' strategic position (Heikkurinen, 2010). The empirical results indicate that Wiklunds would benefit from push their clients (Enqvist, Gerth & Ågren), to improve their waste manage, as minimizing their current waste levels.

Wiklunds aggressiveness towards CSR (see Figure 1) is driven on micro level (clients expectation), meso level (pushed towards CSR by competitors), macro level (supply CSR in

accordance with laws and regulations) (pers. com., Blomberg & Neuman, 2015). CSR management is about surviving in the long run and Wiklunds should incorporate CSR values throughout the value chain (Heikkurinen, 2010). As Wiklunds business, waste management is closely linked to environmental issues, Wiklunds is an environmental conscious organization (pers. com., 2015). Wiklunds competitive aim affects its amount of CSR actions and its CSR aggressiveness, five levels of CR approached identified (see Figure 2); passive CSR, reactive CSR and proactive CSR all dependent on the competitive environment, entrepreneurial and creative CSR on the other hand, are less dependent. Wiklunds competitive aim is to be seen as proactive within environmental issues (pers. com., Blomberg & Neuman, 2015), which aims at enhancing competitive advantages (Heikkurinen, 2010). As Wiklunds it focusing on a higher level of CSR more emphasis should be on communication towards clients. Hereby the Holy Trinity of CSR (value-actions-worlds) converge (Ketola, 2006). Having an environmental responsible image, as suggested by Heikkurinen (2010), can differentiate Wiklunds from its competitors. Neuman and Blomberg (pers. com., 2015) share the perception that the price is the most important factor in order to win procurements after the minimum requirements are fulfilled regarding quality, environment and safety. Although their clients mentioned price as one factor when evaluation a waste contractor, Wiklunds environmental is value high (see for example Table 5). Certainly, strategic CSR is beneficial both internally (preferred employees, increased employee motivation and cost savings) the external benefits are better corporate reputation, preferred partner and suppliers, which create loyalty and trust (Heikkurinen, 2010).

In Wiklunds role as a waste contractor, everything they do is connected to environmental issues in one way or another. Wiklunds clients are struggling in their efforts to minimize their current waste levels and minimize the environmental effects from transports. Wiklunds are held responsible for a critical part of its clients supply chain and has a responsibility towards their clients and the society to conduct a serious environmental work that create a beneficial situation for people, planet, and profits. Wiklund can hasten lack of external demand for CSR by supplying CSR. Clearly, Wiklunds clients need help to improve its waste management and Wiklunds in is role as a waste contractor has a significant role. The theory, as well as the results from Wiklunds clients, indicates that Wiklunds would benefit if they demanded more of its clients. If Wiklunds pushed their clients to take more environmental responsibility it would probably boost the company's environmentally responsible image and the companies' strategic position. Wiklunds competitive aim is to be perceived as proactive within environmental issues, which aims at enhancing competitive advantages. Wiklunds service- and logistic investment aims getting deeper into the clients value chain. As Wiklunds it focusing on a higher level of CSR more emphasis should be on communication towards clients. Having a clear environmental responsible image can differentiate Wiklunds from its competitors.

6.3 Strategic communication of environmental efforts

- How can a waste contractor communicate its environmental work to create value for its clients?

In order for a company to be seen as social responsible it has make its CSR activities visible. The results from the qualitative interviews show that Wiklunds is lacking in its external environmental communication towards clients, even though they offers a range of services and resources that their clients perceive valuable.

Strategic environmental communication

According to Beckmann and Morsning (2006) is strategic communication necessary in order to obtain strategic and overall goals. Neuman & Blomberg (pers. com., 2015) think Wiklunds environmental communication strategy is incomplete. Information regarding Wiklunds environmental work takes place almost exclusively in procurements (Blomberg & Neuman, 2015). The communication mostly takes place in formulas where the company is asked to describe its environmental work. Wiklunds thinks that their clients know that they conducts a serious environmental work and has a high environmental profile. But when it comes to more detailed information regarding their environmental work are clients not well informed about Wiklunds efforts. Wiklunds are currently lacking clarity in the external communication of its environmental work, especially at a higher level (pers. com., Neuman, 2015). Neuman (pers. com., 2015) believe an environmental communication strategy would be beneficial for Wiklunds, since they currently do not have a plan for what to communicate. Wiklunds does a lot, but needs to communicate what they are already doing: "We see a competitive advantage in delivering information that the clients might benefit from in their environmental efforts" (pers. com., Neuman, 2015), Blomberg (pers. com., 2015): "Historically, have we only shown pictures of our vehicles, not what we help our clients with, the usefulness of Wiklunds" (pers. com., Blomberg, 2015) Morsning & Schults (2008) argue that in order to strengthen the corporate position among stakeholders the company needs to identify what message to communicate to different stakeholder's and thereafter develop a communication strategy. Communicating ones CSR actions is fundamental for long-term relationships and in order to be seen as a legitimate player (Morsning & Schults, 2008). Ågren (pers. com., 2015) think that the communications of Wiklunds environmental work meet their company's needs: "I have not heard anything else" (pers. com., Alte, 2015).

The stakeholder information strategy is the informative work demonstrated through unidirectional communication. Beckmann and Morsing (2006) argue that companies should report good intentions and significant decisions on CSR - responsibility. Ågren, Linde, Alte, and Gerth (pers. com., 2015) wants to receive information about what direction Wiklunds environmental work is going, for example, "Of course information regarding news, if Wiklunds decides to buy 30 hybrid trucks, things like that, it is very interesting for us to know since then you feel you have chosen a waste contractor that make efforts" (pers. com., Ågren, 2015). Today, Wiklunds has unidirectional communication on their webpage where they present its environmental work. However, Neuman (pers. com., 2015) does not think that the homepage gives a full picture of Wiklunds environmental efforts. The clients are currently not visiting Wiklunds website regularly, but think it is good information channel (see Appendix 4) and important to communicate the sustainability work on the webpage. Wiklunds are currently developing their website, and according to Morsning and Schultz (2008) should the information be based on the clients needs, not only what Wiklunds consider important. Unidirectional communication is necessary for Wiklunds, but cannot serve as the only communication channel of its CSR initiatives.

The stakeholder response strategy has the intentions to understand the external environment and thereafter communicate and influence stakeholders. The company wants to change the stakeholders' mindset rather than change themselves. Wiklunds are always willing to adapt to clients' needs and are seem as "changeable" and open for the future regarding environmental issues. However, Wiklunds should not try to convince their clients to choose its offerings without listening letting them have a chance to express their opinions.

The stakeholder involvement strategy is advocated by Morning & Schultz (2006) and takes off in a symmetric two-way communication were the clients are involved by participating in discussions and suggest activities for the company. Wiklunds has a regular dialogue with the majority of their large clients in form of meetings and reconciliations (pers. com., Neuman, 2015). Wiklunds ask its clients for opinions and suggestions to improve its environmental efforts and offerings. A symmetric two-way communication can be the basis for a long-term relationship between Wiklunds and its clients (Morsning & Schultz, 2006). The reconciliation meetings occur about twice a year and are requested of the clients. Wiklunds does not have a close relationship with all clients. The communication with NCC and Vasakronan is mostly over email where Wiklunds sends the statistical reports (pers. com., Neuman, 2015). Neuman (pers. com., 2015) agrees with Morsning & Schultz (2006) that a regular dialog with clients ideally leads to a situation where Wiklunds and its clients both influence and get influenced by each other, called sensemaking and sensegiving. Similar, Gerth (pers. com., 2015) feel that they need more information regarding Wiklunds environmental efforts and wants Wiklunds to know what directions NCC are taking as well: "Is it definitely a win-win situation to push these issues together. Like Wiklunds, the clients perceive the communication and dialogue with Wiklunds as fundamental for successful waste management (pers. com., Alte; Enqvist; Gerth; Linde; Ågren, 2015). Gerth (pers. com., 2015) wants Wiklunds to discuss with NCC how they can fulfill these goals. Enqvist (pers. com., 2015) also believe that a close relationship and a regular dialogue are important in order to reach Skanska's goals; "Follow-up meetings where we look at the development of our projects, and that Wiklunds follow-up on how often Skanska has startup meetings in the projects" (*ibid.*). Gerth (pers. com., 2015) thinks that NCC needs a closer relationship; "We would certainly be willing to have a strategic discussion about how to push these issues forward. If we do not have a dialogue, communication, it is getting more difficult, so that it something I would like to see in the future" (pers. com., Gerth, 2015). Push the development of waste management should be in Wiklunds interest: "and you could say that Ragnsells and Rita is a step ahead. But Wiklunds is a more local actor. From that perspective you could tell that we need more communication in order to further develop" (*ibid.*). The stakeholder involvement strategy is only effective if both Wiklunds and its client are willing to change (Morsning & Schultz. 2006), and this would be an effective strategy since both Wiklunds and its clients are open to stricter environmental requirements. The results analyzed with the theories (7.1) shows that Wiklunds has not been effective while communicating its environmental profile. However, Wiklunds CSR communication must be balanced, to avoid the risk lose its trustworthiness.

Wiklunds environmental channels are presented and evaluated in Appendix 3 and Appendix 4 and the results support the stakeholder involvement strategy since a two-way communication is perceived as most valuable for Wiklunds clients. The startup meetings and telephone counseling both rely on a two-way communication and are very appreciated of Wiklunds clients. The startup meetings is seen as key for successful waste management among Wiklunds and its clients; "It is on us (Skanska) to ensure that the startup meeting takes place, however, the waste contractor should plan and engage in a dialogue on how the goals should be achieved. The waste contractor has important competence and we should take advantage of that service more than we currently do. The startup meeting should be mandatory (pers. com., Enqvist, 2015). Having a dialogue creates trust and improves the relationship with the Wiklunds and its clients. The service-oriented research on value creation also emphasize *interaction* between the company and the clients as central for value creating (Grönroos, 2011).

Future trends and needs

Like previous research (Hoejmose, 2013; Savitz & Weber, 2006) is it clear that the clients' expectation on Wiklunds will increase, as they all try to reduce their current levels of waste (pers. com., Alte, Enqvist, Gerth, Linde & Ågren, 2015). Wiklunds services create value for its clients since Wiklunds; help their clients improving their resource use (pers. com., Alte, Enqvist, Linde, Gerth, Ågren, 2015), which generate in environmental and economical benefits, is helping their clients to achieve environmental goals (pers. com., Alte, Enqvist, Gerth, Ågren, 2015), provide logistic solutions (a prerequisite in order for the construction sites to work) (pers. com., Alte, Enqvist, Ågren), has valuable competence in its role as a waste contractor (pers. com., Alte, Enqvist, Linde, Gerth, Ågren, 2015). Linde (pers. com., 2015) cannot tell specifically for Wiklunds how its services create value. But in general is Vasakronan looking for a waste contractor that deliver high quality and is service minded towards Vasakronan's tenants (*ibid.*). Wiklunds clients are using the statistical reports from Wiklunds in order to evaluate how they meet their environmental goals regarding waste management. JM will most likely start to analyze its fractions "what is in the container and why?" and evaluate the information with help of a waste contractor. NCC want to know what happens next "is everything getting back in the circle, or through what channels, what happens in the next step", questions like that (pers. com., Gerth, 2015). JM is taking big steps in waste management and will probably involve the waste contractor in many issues, especially concerning the total amount of waste. Alte (pers. com., 2015) are not sufficiency versed in Wiklunds in order to answer what addition services that might be useful for Veidekke. " If you advise, motivate the projects, and push the issues to something that is better, than it creates value (pers. com., Gerth, 2015). Enqvist (pers. com., 2015) thinks it is important for Wiklunds to discuss waste management as early as possible in the project. Gerth (pers. com., 2015) wants Wiklunds to discuss with NCC how they can meet these goals. Enqvist (pers. com., 2015) also believe that a close relationship and a regular dialogue are important factors in order to reach Skanska's goals; "Follow-up meetings where we look at the development of our projects, and that Wiklunds follow-up on how often Skanska has startup meetings in the projects" (*ibid.*) Linde (pers. com., 2015) does not now if Wiklunds can help Vasakronan reaching their goals: " We need an active waste contractor that is our extended arm towards our renters, that actively work according with our waste strategy, a committed and active entrepreneur, offering high service with competence" (pers. com., Linde, 2015). It is important that Wiklunds has the right competence in the future in order to help its clients. Be up to date with new legislation and new innovations within waste management: "Good advisory partner for JM, that we feel comfortable with long contracts with Wiklunds for that reason" (pers. com., Ågren, 2015). Table 5, which summarizes important aspects for valuation of a waste contractor, is not seen as unique, and only applicable on Wiklunds. The factors will certainty be important in Wiklunds environmental work; help clients achieving environmental goals, delivery reliability, supply requested statistical reports, provide knowledge/be an advisory partner, knowledge about clients internal environmental goal, provide proper equipment/resources, provide intelligent solutions for the project, serious internal environmental work, and effective logistics.

7 Conclusions

The aim of this study is to investigate the conditions for effective environmental communication for a waste contractor's effort to create more value for its customers, in the construction sector. In order to reach the aim the following research questions will be in focus:

- How aligned are a waste contractor's environmental image and identity with its clients expectations?

Wiklunds clients have a positive image of Wiklunds and require the company to fulfill its legal obligations and engage in a serious environmental work, as Wiklunds are held responsible for a vital part of its clients supply chain. Long-term relationships indicate customer satisfaction. However, the knowledge about Wiklunds environmental efforts is limited, meaning that Wiklunds environmental image and identity is not completely aligned with its clients' perception. When Wiklunds conveys its environmental responsibility the company demonstrates its identity and what they represent, which would benefit Wiklunds corporate reputation. Wiklunds was previously a trucking company but is now transforming to a service- and logistic company (waste contractor), and is encouraged to formulate a CSR strategy based on its values and identity. So far, Wiklunds new identity does not seem to have reached its clients. Although some clients perceive Wiklunds as a waste contractor in the forefront, Wiklunds does not seem to stand out from its competitors among all clients. Wiklunds image might be threatened if they do not start communicating its environmental efforts. Wiklunds clients want to collaborate with an active waste contractor that help them reaching, and exceed their environmental goals. If Wiklunds can conform its corporate environmental image and services to its stakeholders' values and needs, it can benefit from the environmental image differentiation.

- How can a waste contractor benefit from an environmental image differentiation?

In Wiklunds role as a waste contractor, everything they do is connected to environmental issues in one way or another. Wiklunds clients are struggling in their efforts to minimize their current waste levels and minimize the environmental effects from transports. Wiklunds role as a waste contractor, and its efforts to reduce its own, as well as its clients' environmental impact, create a beneficial situation for people, planet and profits. Moreover, Wiklunds environmental work is seen strategic as it supports core business activities by offering services and resources regarding waste management and transports. The company's investment in service and logistics is intended to generate additional environmental and economical benefits for its clients by making the construction process more effective. Wiklunds are held responsible for a critical part of its clients supply chain and has a responsibility towards their clients and the society to conduct a serious environmental work. Wiklund can hasten lack of external demand for CSR by supplying CSR. Clearly, Wiklunds clients need help to improve its waste management and Wiklunds in is role as a waste contractor has a significant role. The theory, as well as the results from Wiklunds clients, indicates that Wiklunds would benefit if they demanded more of its clients. For example the startup meeting is currently a voluntary service from Wiklunds although they sometimes try to push the projects that do not ask for this service. The clients see the startup meetings as prerequisite for successful waste management and they want the startup meeting to always

take place. If Wiklunds demanded more of its clients it would probably boost the company's environmentally responsible image and the company's strategic position. Wiklunds competitive aim is to be perceived as proactive within environmental issues, which aims at enhancing competitive advantages. Wiklunds service- and logistic investment aims getting deeper into the clients value chain. As Wiklunds it focusing on a higher level of CSR more emphasis should be on communication towards clients. Having an environmental responsible image can differentiate Wiklunds from its competitors.

- How can a waste contractor communicate its environmental work to create value for its clients?

Wiklunds clients value a waste contractor that help them achieving environmental goals, provide delivery reliability, supply requested statistical reports, provide knowledge/work as an advisory partner, has knowledge about the clients internal environmental goals, provide proper equipment/resources, provide intelligent solutions for the project, has a serious internal environmental work, and provide effective logistics. Strategic communication is seen necessary in order to obtain strategic and overall goals. Wiklunds perceives its current environmental communication strategy as incomplete, which the empirical results from Wiklunds clients also demonstrate. In the stakeholder information strategy is the informative work demonstrated through unidirectional communication. The theory encourages Wiklunds to report on good intentions and significant decisions regarding CSR responsibility, which is supported by Wiklunds clients. If Wiklunds for example purchases hybrid trucks, or take environmental action that affects its clients, the clients want to be informed about these initiatives. Wiklunds clients expect Wiklunds to give a full picture of its environmental work on the homepage, although they are currently not visiting the webpage regularly. Wiklunds are currently developing their website, and according to they theory should the information be based on the clients needs. Unidirectional communication is necessary for Wiklunds but cannot be the only information channel. The theory as well as the empirical results indicates that a symmetric two-way communication is a strategy Wiklunds should use in the external communication of its environmental work. Wiklunds as well as its clients support that a dialogue is necessary for influence and get influenced by each other. Wiklunds should involve all clients in its environmental work and let them participate in discussions and suggest environmental activities for Wiklunds. The stakeholder involvement strategy should be effective since Wiklunds as well as their clients are willing to change, and take greater environmental responsibility. The service-oriented research on value creation also emphasizes interaction between Wiklunds and the clients as central for value creating.

7.1 Data quality and recommendations for future research

This study investigates in how a waste contractor can benefit from an environmental image differentiation and communicate its environmental work in order to create value for its clients. This study can contribute to academia, as there are no similar studies conducted in Sweden. Time constraints, as this is an individual master thesis, limited the amount of cases. As the data is based on empirical results from people working centrally, the study would certainty had benefit from conducting more interviews from each company in order to get a more holistic approach on environmental communication for a waste contractor. It would have been interesting to include project managers and similar positions that work on the construction sites and interact with Wiklunds in a different context. Yet, the persons interviewed for this study possess unique knowledge and deemed suitable for answering the aim and research

questions. This study is built upon one case, and in the future it would be interesting to include more waste contractors and conduct a study on several single case studies, especially since there is limited research in the field. That would be useful when analyzing waste management in Sweden. As this study investigates in the ecological pillar of CSR it would be interesting to study waste management in relation to social responsibility since this study indicates that a responsible waste management is fundamental for the safety at the construction sites.

Bibliography

Literature and publications

Alvesson, M. & Sköldberg, K., 1994. *Tolkning och reflektion. Vetenskapsfilosofi och kvalitativ metod*, Lund: Studentlitteratur.

Ammenberg, J. 2012. *Miljö management Miljö- och hållbarhetsarbete i företag och andra organisationer.* Studentlitteratur, Lund.

Asplund, E., Danielson, U., & Moström, L., 1994. Byggandet i kretsloppet: miljöeffekter, kostnader och konsekvenser. Smedjebacken: Smegraf. s.9

Balmer, J. M. T. and S.A. Greyser: 2002, _ Managing the Multiple Identities of the Corporation, California Management Review 44 (3), 72–86.

Beckmann, S.C., Morsing, M., 2006. Strategic CSR Communication, England, Djof

Borglund, T., De Geer, H., Sweet, S., Frostenson, M., Lerpold, L., Nordbrand, S., ... & Windell, K., 2012. *CSR: En guide till företagets ansvar.* Sanoma Utbildning.

Borglund, T., De Geer, H., & Hallvarsson, M., 2009. *Värdeskapande CSR: Hur företag tar socialt ansvar*. Norstedts Akademiska Förlag**.**

Bravo, R., Mutate, J., Pina, J. M., 2012. Corporate Social Responsibility as a Vehicle to Reveal the Corporate Identity: A Study Focused on the Websites of Spanish Financial Entities" *Journal of Business Ethics*, Vol. 107, No. 2, pp. 129-146

Carrigan, M.: 1997, "The great corporate give-away: Can marketing do good for the 'do-gooders'?", European Business Journal 9(4), 40-46.

Carroll, A. B., 1979. A three-dimensional conceptual model of corporate performance. *Academy of management review*, *4* (4), 497-505.

Carroll, A. & Shabana, K., 2010. The Business Case for Corporate Social Responsibility: A Review of Concepts, Research and Practice. *International Journal of Management Reviews*, 12 (1): 85-105.

Chen, S. and P. Bouvain., 2005. *Branding and Corporate Social Responsibility Rankings – Doing Good is not Enough.* ANZMAC 2005 Conference: Corporate Responsibility. Chonko, L. B., T. R.

Chin, H., Ho, L. & Dian, Y., 2009. The impact of corporate social responsibility on financial performance: Evidence from business in Taiwan. *Technology in Society*, 31, 56-61.

Chong, M., 2009. Employee Participation in CSR and Corporate Identity: Insights from a Disaster-Response Program in the Asia-Pacific", *Corporate Reputation Review*, Vol. 12, No. 2, pp. 106-119

Cramer, J., 2005). Company learning about corporate social responsibility. *Business Strategy and the Environment*, *14*(4), 255-266.

Crane, A., Matten, D., 2010. *Understanding Business Ethics.* Oxford: Oxford University

Crane, A., & Matten, D., 2004. *Business ethics: A European perspective: managing corporate citizenship and sustainability in the age of globalization*. Oxford: Oxford University Press.

Croft, N.: 2005, *Authentic Business How to Create and Run Your Perfect Business* (Chichester: Capstone).

Dahlsrud, A., 2008. How corporate social responsibility is defined: an analysis of 37 definitions. Corporate social responsibility and environmental management, 15(1), 1-13.

Dunne, S., 2007. What is corporate social responsibility now? *Harvard Business Review*, *474*, 47611-0.

Durdan, C., 2007. Towards a socially responsible management control system. *Accounting, Auditing & Accountability Journal*, Vol. 21 Iss: 5 pp. 671 - 694

Ebner, D., & Baumgartner, R. J., 2006. The relationship between sustainable development and corporate social responsibility. *In Corporate Responsibility Research Conference (CRRC),* Dublin, Ireland (pp. 4-5).

Edvardsson, B., Gustafsson, A., & Roos, I. (2005). Service portraits in service research: A critical review. International Journal of Service Industry Management, 16(1), 107–121.

Elkington, J., 2004. Enter the triple bottom line. *The triple bottom line: Does it all add up*, *11*(12), 1-16.

Ejvegård, R., 1999., *Vetenskaplig metod* (Vol. 4). Lund: Studentlitteratur.

Esty, D. C. & Winston, A. S. 2006. *Green to gold: how smart companies use environmental strategies to innovate, create value, and build competitive Advantage*. Yale University Press: New Haven, USA.

Fukukawa, K., Balmer, J. M., & Gray, E. R. (2007). Mapping the interface between corporate identity, ethics and corporate social responsibility. *Journal of Business Ethics*, *76*(1), 1-5.

Francés–Gómez, P., 2008. Stakeholder's preference and rational compliance: a comment on Sacconi's 'CSR as a model for extended corporate governance II: compliance, reputation and reciprocity'. *Journal of Business Ethics*, 82 (1): 59–76.

Glazebrook, M. (1999) "Corporate Citizenship and Action Research: An Australian Perspective", International Association of Business and Society Proceedings, Paris, pp. 120- 125.

Grafström, M., Göthberg, P. & Windell, K., 2008. *CSR: Företagsansvar i förändring*, Liber

Grankvist, P., 2009. *CSR i praktiken – hur företagen kan jobba med hållbarhet för att tjäna pengar*. Malmö: Liber AB

Grolin, J., 1998. Corporate Legitimacy in Risk Society: The Case of Brent Spar. *Business Strategy and the Environment*, Vol 7, No. 4, pp. 213-222

Grönroos, C. (2008). Service logic revisited: Who creates value? And who co-creates? European Business Review, 20(4), 298–314.

Grönroos, C. (2011). A service perspective on business relationships: The value creation, interaction and marketing interface. Industrial Marketing Management, 40(2), 240–247.

Heikkurinen, P., 2010. Image differentiation with corporate environmental responsibility. Corporate Social Responsibility and Environmental Management, 17(3), pp.142-152.

Hoejmose, S. U., Roehrich, J. K. and Grosvold, J. 2013. Is doing more doing better? The relationship between responsible supply chain management and corporate reputation. *Industrial Marketing Management,* 43 (1): 77-90.

Holme, I. M. & Solvang B. K., 1991. *Forskningsmetodik- Om kvalitativa och kvantitativa metoder*. Studentlitteratur: Lund.

Holme, I. M. & Solvang B. K., 1997. *Forskningsmetodik- Om kvalitativa och kvantitativa metoder*. Studentlitteratur: Lund.

Hooghiemstra, R. and Van Manen, J., 2002. Supervisory directors and ethical dilemmas: exit or voice. *European Management Journal* 20(1), 1–9.

Joyner, B. E. and D. Payne: 2002, 'Evolution and Implementation: A Study of Values, Business Ethics and Corporate Social Responsibility', *Journal of Business Ethics* 41 (4), 297–311.

Kangun N, Carlson L, Grove S. (1991). Environmental advertisement claims: a preliminary investigation. J Pub Pol Market 10 (2): 47–58.

Ketola, T., 2006b. Do you trust your boss? – A Jungian analysis of leadership reliability in CSR. Electronic Journal of Business Ethics and Organization Studies 11: 6–14.

Knopf, J. W., 2006. Doing a literature review. *PS: Political Science & Politics*, *39*(01), 127-132.

Löhman, O., Steinholtz, D., 2003. "*Det ansvarsfulla företaget: Corporate Social Responsibility i praktiken*", Andra upplagan, Ekerlids Förlag: Stockholm

Maignan, I., Ferrell, O.C. and Hult, G.T.M. 1999. 'Corporate citizenship: cultural antecedents and business benefits'. Journal of the Academy of Marketing Science , 27:4, 455–469.

Mark-Herbert, C., & Von Schantz, C., 2007. Communicating corporate social responsibility–brand management.

Merriam, S. B., 1994. *Fallstudien som forskningsmetod.* Översättning Björn Nilsson. Svensk uppl. Lund: Studentlitteratur.

Morsing, M., & Schultz, M., 2006. Corporate social responsibility communication: stakeholder information, response and involvement strategies. *Business Ethics: A European Review*, *15*(4), 323-338.

Morsing, M., Schulttz, M,. Nielsen, K U., 2008. The 'Catch 22' of communicating CSR: Findings from a Danish study. *Journal of Marketing Communications;* Vol. 14 Issue 2, pp97-111,

Napoles, V., & Napoles, V., 1988. *Corporate identity design.* New York, NY: Van Nostrand Reinhold.

Naturvårdsverket. 2013. *Tillsammans vinner vi på ett giftfritt och resurseffektivt samhälle.*

Normann, R., 2001. Reframing business: When the map changes the landscape. Chichester: Wiley.

Salomonson, N., Åberg, A., & Allwood, J., 2012. Communicative skills that support value creation: A study of B2B interactions between customers and customer service representatives. *Industrial Marketing Management*, *41*(1), 145-155.

Siltaoja, ME., 2006. Value priorities as combining core factors between CSR and reputation. Journal of Business Ethics 68: 91–111.

Orlitzky, M., F. L. Schmidt & S. L. Rynes: 2003, 'Corporate Social and Financial Performance: A Meta-Analysis', *Organizational Studies* 24, 403–441.

Payne, A. F., Storbacka, K., & Frow, P. (2007). Managing the co-creation of value. Journal of the Academy of Marketing Science, 36(1), 83–96.

Pedersen, E.R. and Andersen, M., 2006. *Safeguarding corporate social responsibility (CSR) in global supply chains: how codes of conduct are managed in buyer-supplier relationships.* J.Publ. Aff. 6: 228-240.

Pomering, A., & Dolnicar, S., 2009. Assessing the prerequisite of successful CSR implementation: are consumers aware of CSR initiatives?. *Journal of Business Ethics*, *85*(2), 285-301.

Porter, M.E. and Kramer, M.R., 2006. Strategy and society: the link between competitive advantage and corporate social responsibility, *Harvard Business Review*, December, pp. 78-92.

Porter, M.E. & Kramer M.R. 2011. Creating shared value. *Harvard Business Review* 89: 62-77.

Reid, D., 1995. *Sustainable Development. An Introductory Guide*, first ed. Earthscan Publications Ltd., London, pp. 254.

Robson, C., 2011. *Real world research*, Oxford: Blackwell.

Rockström, J., Steffen, W., Noone, K., Persson, Å., Chapin, F. S., Lambin, E. F., & Foley, J. A., 2009. A safe operating space for humanity. *Nature*, *461*(7263), 472-475.

Salomonson, N., 2005. *Samtal och samspel: En studie av kundtjänstpersonal i två industriella företag.* Doctoral thesis, Handelshögskolan vid Göteborgs universitet, Göteborg: BAS.

Savitz, A. W. and Weber, K., 2006. *The Triple Bottom Line: How Today's Best-Run Companies Are Achieving Economic, Social and Environmental Success - and How You Can Too.* 1st ed., San Francisco: Jossey Bass Wiley.

Schiller, P. L., Bruun, E. C., & Kenworthy, J. R., 2010. *An introduction to sustainable transportation: policy, planning and implementation*. Earthscan.

Signitzer, B., & Prexl, A. (2007). Corporate sustainability communications: aspects of theory and professionalization. *Journal of Public Relations Research*, *20*(1), 1-19.

Smith, N., 2003. Corporate Social Responsibility: WHETHER OR HOW?. *California Management Review*, 45, 4, pp. 52-76

Spar, D, & La Mure, L., 2003. The Power of Activism: ASSESSING THE IMPACT OF NGOs ON GLOBAL BUSINESS', *California Management Review*, 45, 3, pp. 78

Subhabrata, (20xx), Corporate Social Responsibility

Swaen, V., 2003. Consumers' perceptions, evaluations and reactions to CSR activities. In *10th international conference of the Greening of Industry Network June*. pp. 23-26

Visser, W., & Tolhurst, N., 2010. *The world guide to CSR: A country-by-country analysis of corporate sustainability and responsibility*. Greenleaf Publishing.

Vargo, S. L., & Lusch, R. F. (2004). Evolving to a new dominant logic for marketing. Journal of Marketing, 68, 1–17.

Vershoor, C. C., 1998, 'A Study of the Link Between a Corporation's Financial Performance and Its Commitment to Ethics', *Journal of Business Ethics* 17, pp. 1509–1516.

WBCSD., 1999. Corporate Social Responsibility: Meeting changing expectation. World Business Council for Sustainable Development. ISBN 2-94-024007-8

WCED., 1987. Report of the World Commission on Environment and Development: Our Common Future, UN Documents. Available at: http://www.un-documents.net/wced-ocf.htm (Accessed April 1, 2015)

Wotruba, T.R., Chonko, L.B. and Loe, T.W., 2001. The impact of ethics code familiarity on manager behavior. *Journal of Business Ethics* 33, 59–69.

Yin, R. K., 2007. *Fallstudier: design och genomförande/ Robert K.. Yin; I översättning av Björn Nilsson 1:1* uppl. Malmö: Liber AB

Internet

Byggvärlden, www.byggvarlden.se
Uppsving för byggindustrin, 2015-04-01
http://www.byggvarlden.se/uppsving-for-byggindustrin-80231/nyhet.html

European Commission, www.ec.europa.eu
    Directive 2008/98/EC on waste (Waste Framework Directive), 2015-05-23
    http://ec.europa.eu/environment/waste/framework/

JM, www.jm.se
        Kort om JM, 2015-06-08
http://www.jm.se/om-jm/kort-om-jm/

Naturvårdsverket, www.naturvårdsverket.se
    1. *Bygg- och rivningsavfall*, 2015-03-31
http://www.naturvardsverket.se/Miljoarbete-i-samhallet/Miljoarbete-i-Sverige/Uppdelat-efter-omrade/Avfall/Avfallsforebyggande-program/Bygg--och-rivningsavfall/

    2. *Lagar och regler om avfall,* 2015-05-23
http://www.naturvardsverket.se/Stod-i-miljoarbetet/Vagledningar/Avfall/Lagar-och-regler-om-avfall/

NCC, www.ncc.se
        Om NCC, 2015-06-08
http://www.ncc.se/om-ncc/

Regerings Kansliet, www.regeringen.se
http://www.regeringen.se/sb/d/18662/a/251144
Skanska, www.skanska.se
        Om Skanska, 2015-06-08
http://www.skanska.se/sv/Om-Skanska/

Veidekke, www.veidekke.se
    Om oss, 2015-06-08
http://veidekke.se/om-oss/

Wiklunds Åkeri AB, www.wiklunds.se
    1. Om WÅ, 2015-02-03
       http://www.wiklunds.se/om-wa/
    2. Kvalitet, miljö och arbetsmiljö, 2015-02-03
http://www.wiklunds.se/om-wa/kvalitet--miljo-och-arbetsmiljo/

Personal messages

Alte, Johan
Quality and Environmental Manager
Telephone, 7/4 – 2015

Blomberg, Niklas
Marketing and Sales Manager
Kallhäll, 20/3-2015

Enqvist, Carl
Environmental manager, Constructions
Telephone, 23/4-2015

Gerth, Göran
Environmental Manager, Constructions
Solna, 15/4-2015

Linde, Peter
Purchasing Manager
Stockholm, 9/4-2015

Neuman, Nina
Quality and Environmental Manager
Kallhäll, 20/3-2015

Ågren, Jörgen
Environmental Coordinator
Solna, 8/4-2015

Appendices

Appendix 1: The interview guide (Wiklunds)

Corporate value ground/identity

- Explain briefly your roll at Wiklunds? What is your position?

- How do you work with environmental issues in your position?

- What values were distinct when Wiklunds was founded? Are these values still remaining in the company?

- What values derives Wiklunds environmental efforts?

- Where do these values come from?

- How has your values been formed? Are they internally or externally influenced?

- Who work with Wiklunds image in relation to corporate responsibility?

- How do you work with Wiklunds image?

- Why have Wiklunds chosen to work with its environmental image in that manner?

Environmental efforts

- What is Wiklunds social responsibility concerning the environment in you opinion?

- What is the goal with Wiklunds environmental efforts?

- Do you have an established environmental strategy at Wiklunds? Why, why not?

- Do you have a clear division of labor in your environmental efforts?

- How do you monitor you environmental efforts? How do you use that information?

- How do you work with environmental responsibility regarding transportation?

- How to you work with environmental responsibility regarding construction waste?

- What is important for you when a client contacts you for a mission?

- Do you feel that you can influence your customers to take more environmental responsibility?

CR Communication

- Explain how you communicate your environmental efforts to clients?
- How do you get information regarding you clients' interest and values for the environment?

- Do you have an environmental communication strategy? What does it look like?

- How is your environmental efforts perceived by your clients?

- Does Wiklunds tailor the environmental communication to different clients?

- Does Wiklunds communicate its environmental efforts in a continuous manner?

- Do you communicate directly with your clients or do you try to influence others, e.g. opinion leaders, the society, or other stakeholders that can influence you clients?

- What strength and weaknesses do you see in the communication of Wiklunds environmental efforts?

- How can Wiklunds improve its environmental communication?

- Describe the importance of these environmental information channels for your clients. Rank from 1-7, where 1 is not important at all and 7 is very important. Elaborate why, or why not.

- *Telephone counseling*
- *Startup meeting*
- *Startup meeting protocol*
- *Information meeting/trainings*
- *Wiklunds Åkeri- magazine*
- *Recycling binder*
- *Sorting template*
- *Sorting guides in pocket size*
- *Wiklunds annual report*
- *C02- accounting*
- *Wiklunds internal environmental work in procurements*
- *Accounting and knowledge for BREEAM and Leed*
- *Webpage*
- *Linked In*

Value Creating

- How does Wiklunds services create value for your clients?

- Are you of the opinion that Wiklunds environmental efforts give you competitive advantages? Why, why not?

- How can your clients influence Wiklunds environmental work?

- Do you consider that Wiklunds contribute to reach your clients environmental goals?

- In what way does Wiklunds activities create value for its clients?

- Do you consider that Wiklunds contribute to reach your environmental goals?

- Do you consider that Wiklunds services create added value for you clients? Elaborate, why or why not.

- How important is waste management at construction sites for you? Explain in what way?

- How do you work with improving the waste management for Wiklunds clients?

- Do you consider Wiklunds knowledge regarding waste management is value creating? In what way?

- Is it any further information regarding transportation and waste management that you would like to offer?

- What is your view on waste management in the future? Will you change your goals? Why or why not.

- What is Wiklunds biggest challenge in order to keep and acquire new clients?

- How are the requirements of environmental responsibility and waste management for waste contractors like Wiklunds going to evolve over time?

- What are your expectations of Wiklunds in the future? And how tackle these goals?

Appendix 2: The interview guide (clients)

Corporate identity

- Explain briefly your roll at company X? What is your position?

- Is there an implemented environmental strategy at company X? What level of achievement is targeted?

- Explain your approach regarding environmental responsibility within transportation?

- How do you work with environmental responsibility regarding construction waste? Is this a prioritized concern at company X?

- What are the key factors for your choice of a waste contractor?

- What is your relation to Wiklunds? What is your level of trust regarding Wiklunds?

- What is your opinion regarding Wiklunds environmental responsibility? Do they achieve those criteria's?

CR Communication

- Explain your how you communicate with Wiklunds?

- Do they provide you with information regarding their environmental efforts? Through which communications channels?

- Is the information sufficient?

- What is your knowledge regarding Wiklunds environmental efforts?

- Explain where you look for this information and how you use it?

- Is Wiklunds current way of communication of their environmental efforts sufficient or would a different method meet your company's needs? Elaborate!

- Describe the importance of these environmental information channels for you. Rank from 1-7, where 1 is not important at all and 7 is very important. Elaborate why, or why not.

  - *Telephone counseling*
  - *Startup meeting*
  - *Startup meeting protocol*
  - *Information meeting/trainings*
  - *Wiklunds Åkeri- magazine*
  - *Recycling binder*
  - *Sorting template*

- *Sorting guides in pocket size*
- *Wiklunds annual report*
- *C02- accounting*
- *Wiklunds internal environmental work in procurements*
- *Accounting and knowledge for BREEAM and Leed*
- *Webpage*
- *Linked In*

Value creating

- In what way does Wiklunds activities create value for your company?

- Do you consider that Wiklunds contribute to reach your environmental goals?

- Do you consider that Wiklunds services create added value for you as costumer? Elaborate, why or why not.

- How important is waste management at construction sites for you? Explain in what way?

- How do you work with improving your waste management?

- How does Wiklunds handle this process?

- Do you consider Wiklunds knowledge regarding waste management is value creating? In what way?

- Is it any further information regarding transportation and waste management that you would like to receive?

- What is your view on waste management in the future? Will you change your goals? Why or why not.

- How could Wiklunds contribute for you to reach those goals?

- How are the requirements of environmental responsibility and waste management for waste contractors like Wiklunds going to evolve over time?

- What are your expectations of Wiklunds in the future? And how can they fulfill your needs in best possible way?

Appendix 3: Evaluation of environmental information channels (Wiklunds)

Table 6. The importance of Wiklunds environmental information channels for their clients, ranked from 1-7 were 1 is strongly disagree and 7 is strongly agree.

Environmental information channels	Neuman (2015)	Blomberg (2015)
Telephone counseling	7. Important that our clients get quick answers. Important that receiver has the right competence.	6. We deliver a complex service, a strength that we can deliver knowledge in the entire chain
Startup meeting	7. For the clients who uses this service. Our clients require startup meetings, difficult to answer for those who do not use them.	7. Determines how well the environmental work becomes at the project.
Startup meeting protocol	4. Confirmation of the startup meeting, which states whether, is has raised specific requirements on the workplace or other conditions.	6. The more relevant information we have, the more accurate we are to our clients.
Information meeting/trainings	5. Does no occur on all projects. Exist in order to help the clients to reach their goals and ambitions for the workplace, effective sorting of the waste.	5. Positive with an external part that demonstrates for the economical as well as environmental benefits with waste management. Increases motivation.
Wiklunds Åkeri- magazine	4. Issued once a year. More marketing purpose where we present our width and describe parts of our environmental work.	4. Relevant information, otherwise pointless. The new customer magazine will include cases with economical- and environmental savings from clients.
Recycling binder	7. Very useful and appreciated, what you need in order to sort and manage waste the right way. We deliver it for free, our "waste bible"	7. All relevant information regarding the environmental work.
Sorting template	5. Simplified picture of the different sorting instructions that are in the recycling binder. Free service, adapted to the workplace, placed on	5. It is about availability and access information so it won't be wrong.

	strategic places.	
Sorting guides in pocket size	5. Graded as the sorting template. Available in different languages, accessible to download with QR-code.	5. Now digitalized to increase the accessibility. With QR code or link is it available in different languages. We understand our clients' challenges with internationalization.
Wiklunds annual report	3. We do not really communicate it. Sometimes referred to during procurements, other than that, not a big influence.	2. Do not think anyone reads it.
C02- accounting	3. Today. 6. Future The demand today is small, used in clients' environmental reports. I think all clients will demand it in 2-3 years.	5. Important for our clients often connected to a certification or similar.
Wiklunds internal environmental work in procurements	7. Often a requirement. Our clients understand how much we do, creates an interest.	Important for some clients. Especially for JM. The other clients are more expecting a good environmental work.
Accounting and knowledge for BREEAM and Leed	5. The only certifications that comprises waste management. The demand increases.	6. It is getting more important. The clients have no one else to request support from. We have the opportunity to be proactive. Perceived as competent is you know little about certifications.
Webpage	2. We are currently developing a new homepage, with a new approach, adapted to the clients' perspective. Our web today describes our business, not our services.	4. Does not know how many clients that are currently visiting the webpage.
Linked In	4. Today 6. Future We are relative new on social media, have notice that it creates interest.	6. Good way to present environmental work.

Appendix 4: Evaluation of environmental information channels (Clients)

Table 7. The importance of Wiklunds environmental information channels, ranked from 1-7 were 1 is strongly disagree and 7 is strongly agree

Environmental information channels	Respondents
Telephone counseling	• **6.** It is very important for us to get help and we need quick help (Alte, 2015) • **7.** When it comes to counseling do I believe that the personal contact, which is interactive, will be important for a long time (Ågren, 2015) • **6.** Reachability and contact is very important (Linde, 2015) • **7.** Very important to have a open channel where you constantly can communicate (Gerth, 2015) • **7.** Very prioritized that these parts works for the project (Enqvist, 2015)
Startup meetings	• **7.** That is the most important thing we have, to get on the right track from the beginning (Alte, 2015) • 7. Very important if it's used correctly. JM are able to communicate their internal information/values. Important to have the ability to invoke further startup meetings during the project if under entrepreneurs or employees connect (Ågren, 2015) • **7.** Very important in order to get everything work correctly and create a relationship (Linde, 2015) • **7.** Essential for successful waste management. Important even with an experienced site manager since this issues change over time. We need a waste contractor to share their knowledge about how solve the waste issue (Gerth, 2015) • **7.** It is on us to ensure that the startup meeting takes place, but the waste contractor should plan and engage in a dialogue on how the goals should be achieved. The waste contractors have important competence and we should needs to access and take advantage of that service more than we do today. The startup meeting should be mandatory (Enqvist, 2015).
Startup meeting protocol	• **4**. (Alte, 2015) • **7.** Go together with the startup meeting (Ågren, 2015) • **6.** We have starting meeting together with entrepreneurs and affected employees, we are a large organization and many people are affected. We are picky with operation protocols (Linde, 2015) • **4.** Important to declare what is decided. Positive (Gerth, 2015) • **5.** Important to take notes so you have something to go back to (Enqvist, 2015)
Information meeting/trainings	• **3**. I do not think we use them that much, but we should do it more than we do (Alte, 2015)

	- **5**. I do not know to what extend we use them. Useful when the waste management does not work so well. Not really necessary with an experienced team (Ågren, 2015) - **6.** Information and education in order to increase the knowledge about waste management is a part of our business model and strategy (Linde, 2015) - **4.** I think it is demanded extensively. Problematic when this should be done, since the staffing change over time. I assume that the information meetings should be done more than once (Gerth, 2015) - **7.** Very important. It is very appreciated among the projects who use them, we try to promote these trainings to more projects (Enqvist, 2015)
Wiklunds Åkeri-magazine	- **2**. (Alte, 2015) - I do not know the scope of the magazine. Nice to read if you have the time, and I do not. Difficult to rate since I am not so familiar with the magazine (Ågren, 2015) - **1**. We use less and less paper. Tendency to end up at one person if is not thrown away immediately (Linde, 2015) - **3**. It is a way to reach out to the clients and inform them about the services. Important for Wiklunds perspective, but also for making it more well known in our organization (Gerth, 2015) - Cannot tell, I have not seen the magazine (Enqvist, 2015)
Recycling binder	- **1**. I think it should be digitalized (Alte, 2015) - **7**. It is very, very important. One should not underestimate the binder even though it could be replaced by a digitalized version for the modern supervisor (Ågren, 2015) - **3**. I think it is important for the project. If it should be digitalized is another question (Linde, 2015) - **4**. I have no idea what that is. *After explanation.* It is a part of the advisory, good (Gerth, 2015) - **6**. Great material. Beneficial when the waste contractor provide such information (Enqvist, 2015)
Sorting template	- **5**. I think it is important, so we sort right. - **7**. I am not sure how JM work with the sorting template since we have our own sorting template. It is very important that the construction site gets the right information (Ågren, 2015) - **5**. I have to guess since I am not out in the projects. But guides that helps employees to manage the waste in the right way do I see as important. - **5**. I would prefer to have the sorting template stage divided, if you work with the land stage for example, some specific fraction appear. But it is important (Gerth, 2015) - **6**. Connected to the recycling binder.
Sorting guides in pocket size	- **1**. I think it is an obsolete technology; you can access them through aps and so on (Alte, 2015)

	• Difficult to answer. I would say it is a product you have to offer. Important to have in different languages (Ågren, 2015) • **3.** More important to have the information where you are supposed to sorting waste. • **4.** Positive, so you know what goes where (Gerth, 2015) • **6.** Also connected to the information above (Enqvist, 2015)
Wiklunds annual report	• **2.** (Alte, 2015) • If you are looking for deeper knowledge is it important. However, Wiklunds will give the annual report no matter if it is a 1 or 7. I do not use it, maybe if I evaluate a company (Ågren, 2015) • **1.** There might be one person who is interested in the annual report (Linde, 2015) • **3.** Where does the waste go? That is information I might read in the annual report (Gerth, 2015) • Me and the projects are not in contact with the annual report (Enqvist, 2015)
C02- accounting	• **5.** It is important for me, a 0 for the site management, we will require more C02 in the future. I want to access Wiklunds carbon footprint, and how they help us with our footprints, from pick-up, drop, to sorting (Alte, 2015). • **5.** It will be interesting the day we decide to collect exact data from our suppliers. It is favorable (Alte, 2015) • **5.** Even though we do not have any specific requirements today to report transports, expect from our own transport, in the sustainability report is it important for us. We want to be able to demonstrate our impact for our clients. We want to reduce our environmental impact in cooperation with our suppliers (Linde, 2015) • **4.** I am curious! I want to see trends and developments. Interesting to see Wiklunds Carbon footprints ahead (Scoop 3) (Gerth, 2015) • **7.** We want to see our carbon footprints for given projects. Our clients have started to demand such calculations and therefore do we want to have all the steps in the chain. Important to get that information from the waste contractor (Enqvist, 2015)
Wiklunds internal environmental work in procurements	• **1.** I am not sure how much it is used. Lowest price is most important (Alte, 2015) • **7.** We set demands on the internal environmental work (Ågren, 2015) • **1.** We assume that our demands on the waste contractor are fulfilled (Linde, 2015). • **5.** It might be a big discussion whether we should continue with Wiklunds or go to the giants, Sita and Ragnsells and let Wiklunds go? Wiklunds have to demonstrate the benefits of being the small, local actor. And then might this type of question/information be critical. Wiklunds have to put their best foot forward, prove that they can that they want (Gerth, 2015) • **6.** It is a prerequisite for an agreement (Enqvist, 2015)

Accounting and knowledge for BREEAM and Leed	• **6.** It is very important that we have the right documentation (Alte, 2015) • We are focusing on our own system "low energy houses". It might be interesting for JM Entreprenad who builds commercial buildings (Ågren, 2015) • **6.** It should be reported in a specific way, important that Wiklunds has the right knowledge (Linde, 2015) • **5.** I have no idea. Certain requirements should be fulfilled, and I am sure Wiklunds can live up to them. But I do not know what they look like in context. One question is how these projects differ form the other projects? Does Wiklunds do anything different? Competence is important and Wiklunds would benefit from being advisory, helpful, and push us (Gerth, 2015) • **7.** Valuable when the waste contractor understands our language and understand how the projects should be certified. (Enqvist, 2015)
Webpage	• It is good way to appear on the webpage, good if you want to access information. Cannot tell how important it is (Alte, 2015) • **3.** It is not a main information channel for me. If I were able to access statistics on the homepage, I would visit it more often. On the other hand, if a visit the website and found out it is not updated in five years it would be negative (Ågren, 2015) • **4.** I do not know what Wiklunds homepage look like. But if you are looking for something specific you usually find it on the webpage. We work a lot with developing our homepage, and inform about our sustainability work, so it is important to find information there (Linde, 2015) • **5.** I am sure I have visited them, but I do not remember right now. The homepage is an important information channel. I would be able to access manageable statistics, currently lists with hundreds of fractions. It is problematic with statistics, but the homepage is important (Gerth, 2015) • 4. (Enqvist, 2015)
Linked In	• I do not see the communication at all. Wiklunds would not benefit from being more active on social media for our part, for private persons yes (Alte, 2015) • I have not visited them. Same there, you have to be active, otherwise negative (Ågren, 2015) • **1.** Of little important today (Linde, 2015) • No significance for me. No sensible channel for communication. I might be a little bit conservative, but I find it difficult to get an idea of what social media means for our stakeholders (Gerth, 2015). • Cannot tell (Enqvist, 2015)