Exploring Sustainability Strategy Implementation in SMEs

A Case Study of Internal Communication Processes in Sweden

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Abstract

In this study, sustainability strategy implementation processes are discussed together with internal communication processes in SMEs. Large enterprises are not the only contributor to unsustainable development, but so are SMEs. Additionally, SMEs have a significant negative impact on sustainability as they make up the major part of the world economy. In fact, only in Sweden SMEs make up 99.9% (based on the number of employees) of all businesses. Yet, SMEs have not received much attention in society nor in literature of sustainability and sustainable development and are lagging behind in sustainable development. Due to pressure from external stakeholders Sustainability is essential for future business growth as well as to stay competitive in today's marketplace. EU and Swedish legislation together with the next generation of sustainable-conscious consumers, have increased pressure on organisations to take responsibility for their actions. Still, SMEs seem to take a reactive approach.

For successful sustainable development, sustainability strategies must be aligned with business strategies. However, SMEs face challenges when implementing sustainability strategies. To ease the implementation process, company-specific tools are needed for SMEs. Internal communication is acknowledged to be essential for sustainability strategy implementation which is most successful when performed in a contextual specific and conceptual abstract practice. Internal communication further contributes to reducing tension in an organisation when implementing a change which is required during implementation processes.

This study has been conducted through a single case study operating in the housing construction industry, based in Sweden. We have used an exploratory and a qualitative approach where both semi-structured interviews and focus groups were conducted to receive insights from top management and lower-level employees. Our research shows that sustainability strategies, business strategies and communication strategies must be balanced to create a shared sustainability vision through short-and long-term goals to reduce the complexity of sustainable development. Therefore, the role of internal communication in the sustainability strategy implementation process is essential to transform intangible sustainability strategies into tangible features to engage employees and reduce tension within the organisation.

Keywords: corporate sustainability, internal communication, sustainability strategy implementation, business strategy, communication strategy, triple bottom line, sustainable development, SMEs, company-specific
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1 Introduction

In this chapter, we present the problem background that supports our chosen research topic and focus, followed by the research gaps that has been identified in the current literature. Hereafter, we describe the research purpose for this study and introduce the research question. Lastly, we acknowledge our focus and the limitations of the study and present the expected theoretical, managerial and societal contributions.

1.1 Problem Background

Unsustainable development is currently the most important and discussed topic among leaders, and there is a need to turn commitment into action and change. However, far from all individuals, organisations and governments are willing to make changes to become more sustainable (WWF, 2016, p. 12-13). The Brundtland Report stated a definition of sustainable development in 1987 at the World Commission on Environment and Development (WCED)\(^1\) which is still referred to today. The report states that sustainable development is "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (WCED, 1987). This definition has been used frequently in business research when addressing issues of sustainable development in organisations (e.g. Baumgartner & Rauter, 2017; Broman & Robért, 2017; Engert, Rauter & Baumgartner, 2016; Millar, Hind & Magala, 2012; Searcy & Elkhawas, 2012).

Furthermore, Millar et al. (2012, p. 490) show that a study made by the UN in 2010 indicates that most of the CEOs interviewed predicted that sustainability would be critical for future success. Therefore, sustainability must be embedded in the corporate strategy. World leading companies are shifting from defining sustainability as a liability and as a cost for their companies to defining sustainability as a phenomenon that is currently increasing the company's long-term competitive advantage in the market. Today, it is evident that the challenges of sustainability affect the company's future, its competitive advantage and market position (Millar et al., 2012, p. 490).

Not only are large multinational firms a significant contributor to unsustainable development, but so are small and medium-sized enterprises (SMEs) (Stubblefield Loucks, Martens & Cho, 2010, p. 179). SMEs will have a significant impact on the future of business, as they make up a significant part of the world economy. According to the Organisation for Economic Co-operation and Development (OECD)\(^2\) (2017a, p. 3), over 95% of all firms are represented by SMEs in OECD countries. Moreover, SMEs stand for 60% to 70% of employment and make on average 50% to 60% of value added in OECD countries (OECD, 2017a, p. 3). In the EU, SMEs make up for 99% of all businesses (EC, n.d.a.) and in Sweden, SMEs stand for 99,9% of all businesses based on the number of employees (Tillväxtverket, 2019).

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1 The report was only available online, therefore, no page number were provided in that version.
2 OECD (Organisation for Economic Co-operation and Development) member countries are: Australia, Austria, Belgium, Canada, Czech Republic, Denmark, Finland, France, Great Britain, Greece, Ireland, Iceland, Italy, Japan, Luxemburg, Mexico, The Netherlands, Norway, New Zealand, Polen, Portugal, Slovakia, Southkorea, Spain, Switzerland, Sweden, Turkey, Germany, Hungary and the United States (Riksbanken, 2017, n.a.)
It is difficult to count the precise level of impact SMEs have on sustainability. However, Jansson, Nilsson, Modig and Hed Vall (2017, p. 70) show that SMEs stand for the significant share of total pollution reaching up to 60% to 70%. Although, despite its significant impact, SMEs have not been the centre of attention when it comes to sustainable development. Because of recourse constraints, SMEs are far behind and less active in sustainability as compared to large firms (Stubblefield Loucks et al., 2010, p. 178). Financial constraints and restricted resources limit SMEs to incorporate sustainability into their business strategies due to the return of investment from a traditional business model to sustainable change are uncertain. Additionally, companies face challenges managing the change process after having spent a significant amount of resources and attempts to understand and integrate sustainability issues into their business strategy and operations (Wu, He, Duan & O'Regan, 2012, p. 231-232). Furthermore, lack of knowledge and employee resources is also a cause which limits SMEs from participating in sustainability (Stubblefield Loucks et al., 2010, p.178). Due to their limited resources, SMEs are more dependent on public investment for training, education, innovation, development, and such (OECD, 2017a, p. 3). Accordingly, Jansson et al. (2017, p. 79-80), imply that there is a need for policymakers and other regulatory institutions to provide SMEs with tools that can help them to identify business opportunities and challenges within sustainability.

According to Millar et al. (2012, p. 490), the majority of today's business leaders believe that within the next ten to fifteen years sustainability will be embedded in the core of every business strategy. It is not a matter if companies should or should not make a strategic change towards sustainability. Rather, the speed and how fortunate companies can make the change. Additionally, how well they can identify opportunities in the market. Top management also needs to have a clear vision towards the sustainability change and understand that it is a continuous process (Wu et al., 2012, p. 244). Stated by Bianchi and Noci (1989, p. 270) SMEs seem to take a reactive approach towards sustainable strategic development and react first when pressured by external stakeholders, as opposed to large firms who take a more proactive approach toward sustainable strategic development. Although, SMEs who are engaged in sustainability are more flexible and can adapt quickly to market changes as compared to large firms with longer decision-making processes. Therefore, SMEs should implement sustainable business strategies and practices (Stubblefield Loucks et al., 2010, p. 178-179). Because of its firm size, SMEs require different business strategies for sustainable development as compared to large firms. It is thus recognised that tools developed to support sustainability strategy needs to be company-specific, adapted to its resources and be aligned with the company profile itself (Stubblefield Loucks et al., 2010, p. 193). Consequently, sustainability strategies cannot be generalised.

According to Wickert, Scherer and Spence (2016, p. 1169), large enterprises solely focus on cosmetic corporate sustainability (i.e. greenwashing) and focus less on implementing corporate sustainability initiatives in the core business strategy and structure. On the contrary, SMEs have a communication gap in their business strategy as they engage in corporate sustainability activities but poorly communicate sustainability activities. Large enterprises often have a complex business structure due to firm size and geographical scope. Hence, implementing corporate sustainability standards across the organisation is a complicated task for large firms. Conversely, SMEs operate more through face-to-face, both with external and internal stakeholders. Values and ethical principles are thereby more natural to relate to, which in turn makes the process of implementing corporate
sustainability less complicated as to large firms, and more manageable (Wickert et al., 2016, p. 1172).

As Hahn (2013, p. 442) discuss, organisations lack in sustainability strategy formulation, and it is a challenging task to implement sustainability into the core business strategy. Likewise, Epstein and Roy (2001, p. 586) imply that bridging the gap between strategy formulation and strategy implementation is a challenging task. In regard to this study it is crucial to explore this gap in order to understand the challenges and how internal communication can support to close the gap between strategy formulation and strategy implementation.

Organisations have many difficulties when choosing a suitable sustainability strategy. Emphasis should thereby be placed on the question of how corporate sustainability could be implemented rather than if it should be implemented or not (Baumgartner, 2014, p. 269). How organisations can achieve a successful sustainability strategy implementation process is thereby a current topic worth exploring further. Additionally, there is a demand for a holistic, user-friendly management approach which eases the process of implementing and integrating sustainability initiatives across the organisation (Verboven & Vanherck, 2015, p. 247). Engert and Baumgartner (2015, p. 830) found that it is fundamental that strategies, organisational structures and organisational processes are aligned consistently. The authors further conclude that sustainability must be clearly defined. Equally, a clear vision must be well-defined to implement sustainability in the organisational culture. Internal communication is therefore of high importance when implementing sustainability strategies (Brunton, Eweje & Taskin, 2017, p. 33). Accordingly, exploring the role of communication becomes an essential task through the sustainability implementation process.

As noted, internal corporate communication is a central feature for achieving sustainable development. As today's markets are becoming increasingly complex and more dynamic, communication becomes particularly important for companies to respond changes and challenges in the marketplace (Meng & Pan, 2012, p. 484). Communication of sustainability initiatives towards internal stakeholders has not been prioritised as much as for external stakeholders, although internal stakeholders are the ones in the organisation who are in direct contact with external stakeholders (e.g. Brunton et al., 2017; Karanges, Johnston, Beatson & Lings, 2015; Ruck & Welch, 2012). Hence, this could generate an imbalance in communication between internal and external stakeholders and thus increase the risk of damaging the credibility of the company, as well as its image and reputation of the company (Stuart, 1999, cited in Brunton et al., 2017, p. 32). Accordingly, it is crucial for organisations to identify different features of internal communication to avoid an imbalance.

To conclude, how well SMEs can implement sustainability into their core business strategy depends both on the level of commitment of top management as well as the level of engagement from a lower level position. Thus, it is of our intention to explore the role of internal communication and what features are fundamental for a successful sustainability strategy implementation process in SMEs.
1.2 Research Gaps

According to Sandberg and Alvesson (2011, p. 24), it is fundamental to construct grounded research questions that unfold new research problems and generate significant theories. Our research question emerged from gaps that we identified in current research, which then became the starting point for this study. Three gap-spotting methods are commonly used to spot gaps in research — first, confusion spotting which identifies confusion in the existing literature and aims to explain it. Second, neglect spotting which seeks to find an area that has been ignored or overlooked in existing literature in order to provide more empirical support. Third, application spotting which looks for a shortage of a particular theory or perspective in a specific field of research and aims to extend the literature and provide a greater understanding (Sandberg & Alvesson, 2011, p. 29-31). By following the neglect spotting method, we found that there was a shortage in this particular topic, revealing that the field is under-researched. We, therefore, want to contribute to the field with our empirical findings by exploring the topic more in-depth.

As noted in section 1.1, a vast amount of literature has excluded SMEs in the literature of sustainability development as opposed to large firms. By examining current literature, a number of authors have shed light on the scarce research of sustainability that has been applied to SMEs (e.g. Millar et al., 2012; Stubblefield Loucks et al., 2010) and that there is a demand for further empirical research within this field (Baumgartner, 2014; Engert & Baumgartner, 2015; Klettner, Clarke & Boersma, 2014). Furthermore, on a collective basis, SMEs have a significant impact on sustainability as they make up the major part of the world economy which will be further described in section 1.4 (EC, n.d.a; Statistiska Centralbyrån, 2018b; Cassells & Lewis, 2011, cited in Jansson et al., 2017, p. 70), thus SMEs become a compelling case to explore.

Communication of sustainability initiatives towards internal stakeholders has not received as much attention in research as for external stakeholders (e.g. Karanges et al., 2015; Ruck & Welch, 2012; Brunton et al., 2017). The process of implementing corporate sustainability into strategic development from a practical view has not been addressed much in research according to Engert et al., (2016, p. 2843). Furthermore, critical success factors of sustainability strategy implementation appeared to be an under-researched area, and only a few studies have examined the field from an internal perspective. Additionally, the relationship between strategy implementation and communication is not acknowledged in literature (Engert & Baumgartner, 2015, p. 830), thus leading us to our specific research purpose and research question presented in the following section.

1.3 Developing the Study’s Purpose and the Research Question

As noted, the implementation process of sustainability strategies is a challenging task for organisations (Engert & Baumgartner, 2015, p. 830). Thus, the purpose of this study is to explore the process of implementing a sustainability strategy into the core business strategy through internal communication. More specifically, exploring this process in a SMEs operating in the housing construction industry, explained further in section 1.4. Based on the review of the literature and the identified research gaps, the following research question has been formulated to gain in-depth knowledge and explore the phenomenon of the overall research purpose:

*What is the role of internal communication in the implementation process of sustainability strategy in SMEs?*
1.4 Research Focus

We believe it is essential for us to outline our research focus to provide a clearer understanding of the scope of this study as well as to avoid any possible misunderstandings and misinterpretations. The present study has four main focus areas. First, we are only acknowledging internal stakeholders, solely because we are focusing on internal communication, external communication has been left out. Thus, external stakeholders have been excluded in this study. Placing our focus on internal stakeholders are more important as Brunton et al. (2017, p. 32) suggests that sustainability strategy must emerge from the core of the business according to.

Second, the study is focusing on SMEs, excluding large firms. The choice of examining SMEs was because SMEs make up 99% of all businesses in the EU according to the European Commission (EC) (EC, n.d.a). Furthermore, SMEs stand for 99,9% of all businesses in Sweden (Statistiska Centralbyrån, 2018b). Because SMEs make up the significant share of the economy, we believe there is a deciding need to explore SMEs in the field of sustainability strategy development. It is thus essential to acknowledge obstacles that SMEs face, such as financial constraints and lack of knowledge which can limit companies from taking an active voice in sustainability development (Stubblefield Loucks et al., 2010, p. 178; Wu et al., 2012, p. 231-232). Additionally, in regard to sustainability, SMEs have not been given much attention in business research which supports our focus (e.g. Stubblefield Loucks et al., 2010; Millar et al., 2012; Baumgartner, 2014; Klettner, Clarke & Boersma, 2014; Engert & Baumgartner, 2015).

Third, as the case company of this study operates in the housing construction industry, we are only exploring this particular industry based on the following different reasons. According to Statistiska Centralbyrån (2018a), more than half of the Swedish population (53%) live in small houses which is a high share compared to other countries. Within ten years, the Swedish population is expected to increase by one million and within 50 years, the population is expected to increase by three million inhabitants. Due to the population growth, the housing construction industry is expected to grow accordingly (Statistiska Centralbyrån, 2018a). Because of growing demand for small houses in Sweden and the demand for energy efficient houses, we think that this particular industry is highly relevant to explore further within the field of sustainable development.

Fourth, the case company is headquartered in Sweden and operates in the Scandinavian countries, thereby we have limited this study to Sweden. Another primary reason for focusing on Sweden is that an organisational interest has emerged within sustainable development and performance in Sweden (PWC, n.d). Stated by the Swedish Government Offices (Regeringskansliet, 2016), the Swedish legislation regarding sustainable development and annual reporting is based on EU directives which took force in 2017. The Swedish government recommend all companies, regardless of firm size, to constitute a sustainability report including environmental, social, personnel, anti-corruption and discrimination impacts as well as company policies and risks connected to the activities of the company (Regeringskansliet, 2016). However, the new regulations comprise large

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3 Small houses include houses which holds less than three connected households, and could be semi-detached, single households and such (Swedish Tax Authority, n.d.)
companies only. By large companies, we are referring to companies larger than SMEs, based on the EC definition of SMEs (Svenskt Näringsliv, n.d., p. 3). Based on the latter, 99.9% of all Swedish companies, based on the number of employees, are not obliged to take concrete actions towards sustainable development. However, this percentage could be more substantial if other criteria are considered, such as balance sheet total or net sales, further explained in section 5.1. In this study, we use the number of employees as a defining factor of an SME. However, the case company is obligated to conduct a sustainability report based on their balance sheet total and net sales, and not based on the number of employees.

Additionally, according to Tillväxtverket (2019), in Sweden, there are 1.2 million registered companies of which 99.9% are defined as SMEs. Sweden follows the definition of SMEs constituted by the EC, as stated above. Even if large Swedish firms are a minority, they stand for 40% turnover and value added whereas SMEs stand for 60%. One-third of total employees in the Swedish workforce are employed by large firms whereas SMEs holds two-thirds of total employment (Tillväxtverket, 2019). SMEs are thereby significant contributors to the Swedish economy, and thus the country as well as the context of SMEs becomes a compelling case to examine.

1.5 Delimitations

This study will consider individuals working in top management positions and lower-level positions across all departments of the case company, excluding other organisational positions. Thereby, the study is focused on internal stakeholders eliminating external stakeholders. We have limited the study to SMEs within the housing construction industry. Moreover, we are discussing sustainability and communication from a corporate point of view. Additionally, corporate communication is limited to internal communication eliminating external communication and we have chosen to use the term of corporate sustainability rather than corporate social responsibility (CSR). Finally, as this is a master level thesis, extending the study further would not be feasible nor realistic due to the time constraint of four months and restricted resources (Saunders, Lewis & Thornhill, 2016, p. 58-59).

1.6 Expected Contributions

In this section, we outline our expected contributions after with have finished our study. We will start by stating our expected theoretical contributions, followed by our expected managerial contribution. Lastly, our expected societal contributions.

1.6.1 Expected Theoretical Contributions

To start with, based on the research gaps provided in section 1.2, we expect to shed light on the role of SMEs within the field of sustainability and communication, as more focus has been applied to large companies in previous research regarding sustainability. Furthermore, as we in this study, aim to explore and create a deeper understanding of what role internal communication has when implementing a sustainability strategy, we expect to create an understanding of how internal communication can contribute to ease the process of sustainable development. We also expect to create an understanding of why internal communication is important during implementation processes. More specifically,
in a sustainability strategy implementation process. Lastly, we expect to shed light on how internal communication could contribute to reduce the complexity of sustainability.

1.6.2 Expected Managerial Contributions

We expect to provide managers with, first of all, an understanding of how to break down sustainability into more tangible features to ease the process of implementing a sustainability strategy with the existing business strategy. Hence, we expect that a deeper understanding will help managers to engage employees in the implementation process. Second, we expect to shed light on the connection between sustainability and internal communication to create an understanding of the importance of internal communication in the implementation process. Third, we expect to provide managers with a better perception of sustainability development from an internal stakeholder point of view. Finally, we hope to outline a greater understanding of why sustainable development plays a crucial role of organisational growth in SMEs.

1.6.3 Expected Societal Contribution

Our last expected contribution is towards society. To start with, we hope to shed light on the importance of sustainability strategy implementation in SMEs, hence, create a deeper understanding of sustainability development in smaller firms. Further, we would like to explore SMEs role in understanding and implementing a sustainability strategy, hence, increase the general knowledge of sustainability. Additionally, to create an understanding of why SMEs should take a proactive role and take more responsibility in sustainability activities, both in a macro- and micro perspective as well as in a long-term perspective. Lastly, we expect to create an understanding of why sustainable development is important for both organisational and economic growth.

2 Theoretical Framework

In this chapter we outline our chosen theoretical framework for this study. First, we will present relevant theories in the area of corporate sustainability, covering the triple bottom line approach, sustainability processes in SMEs, Framework for Strategic Sustainable Development and sustainability implementation processes. Second, we outline theories in the area of corporate communication, covering internal communication, language as a communication tool, communicating sustainability strategies and communication in the change process. Finally, key takeaways from the theoretical frame of reference will be presented.

2.1 Corporate Sustainability

In order to analyse the role of internal communication in sustainability strategy implementation processes it is essential to first explore the literature of corporate sustainability to understand the different aspects of sustainability development.

Sustainability is becoming increasingly important worldwide and the concept have gained a lot of traction in the area of economic development including business (Hammer & Pivo, 2017, p. 25). Corporate sustainability is based on the notion of sustainable development which is defined by the World Commision on Environment and
Development (WCED, 1987, cited in Engert & Baumgartner, 2015, p.821) as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs”. However, this macroeconomic definition provides little guidance of how organisations should apply sustainability to their current and future needs (Gimenez, Sierra & Rodon, 2012, p. 150).

According to Hammer and Pivo (2017, p. 25) the need to define and acknowledge sustainability came from the realisation and awareness of the negative impact organisational development have on the environmental systems necessary to nurse society and economies. Dyllick and Hockerts (2002, p. 131) define corporate sustainability as “meeting the needs of a firm’s direct and indirect stakeholders [...] without compromising its ability to meet the needs of future stakeholders as well”. Working towards this goal, the authors point out that firms have to maintain its, economic, environmental and social capital, i.e., its triple bottom line, and at the same time contribute to sustainable development.

In regard to this study, understanding the definition of sustainable development and corporate sustainability becomes essential for companies to formulate its individual sustainability strategy to be able to further implement the sustainability strategy into the company’s core business.

2.1.1 Incorporating the Triple Bottom Line Approach

The triple bottom line approach developed by Elkington (1998, cited in Engert & Baumgartner, 2015, p. 821) was established to support the operationalisation of sustainable development within businesses. Simultaneously the triple bottom line balances the firm’s economic, environmental and social capital, and helps to evaluate firm performance to increase business value (Gimenez et al., 2012, p. 150). Stated by Lozano (2012, p. 23), the triple bottom line also targets management and strategy as well as assessment and communication.

The first dimension of the triple bottom line is economic sustainability and refers to companies who have sufficient cash flow to ensure liquidity at all times while generating a continual return above average to its shareholders (Dyllick & Hockerts 2002, p. 134). Second, environmentally sustainable companies use “natural resources that are consumed at a rate below the natural reproduction, or at a rate below the development of substitutes” (Dyllick & Hockerts 2002, p. 133). Meaning that, in other words environmentally sustainable companies do not contribute to emissions that exceeds the rate of which the natural system is able to absorb and assimilate. Third, companies that are socially responsible bring value to communities in which they operate through human capital and social capital by contributing to social development in these communities. To manage their social capital, socially responsible companies communicate and engage its stakeholder in order to send through their motives and values (Dyllick & Hockerts, 2002, p. 134). In regard to this study, the triple bottom line is used as a guideline for companies who are obligated to conducting annual sustainability reports where economic, environmental and social aspects are included. A more comprehensive explanation of the new legislation can be found in section 5.1.

Elkington (1997, cited in Dyllick & Hockerts, 2002, p. 132) imply that the three dimensions of the triple bottom line are interlinked and influence one another in several
ways. Only focusing on a single dimension could bring short-term success. However, in the long run, sustainability requires that firms incorporate all three dimensions concurrently. According to Elkington (1998, p. 37) long-term sustainability can be achieved through strong relationships (such as between private and public sector, the value chain, or companies in-between) and is an important component in the organisational transition towards sustainability. He argues that strong relationships contribute to a common platform where more extensive goals can be achieved, goals which would not have been possible to achieve by a single party (Elkington, 1998, p. 37). Companies with strong relationships are better at responding to trends and to identify market opportunities that benefit both parties resulting in win-win opportunities. Elkington (1998, p. 50) conclude that “[...] no company, industrial sector, or national economy will succeed in defining and meeting its triple bottom line responsibilities and targets without developing much more extensive stakeholder relationships and partnerships [...]”.

While many authors agree on the importance of the triple bottom line, others disagree and criticise the model, implying that it is difficult to implement (Amini & Bienstock, 2012, p. 13). Milne et al. (2003, cited in Lozano, 2012, p. 23), argue that “reporting on the triple bottom line, especially in the case of incomplete practices, does not equate to moving towards sustainability”. Although, the triple bottom line is one of the few models that integrate all three dimensions in an easy and thorough manner, Lozano (2012, p. 23) argues that it is not complete. The author further states that the scope and focus of the triple bottom line is rather narrow, implying that “it remains as an abstract concept that is difficult to understand, ground, and put into practice” (Lozano, 2012, p. 23).

Adding to the economic, social and environmental dimensions, Lozano (2008, p. 1845) incorporated a fourth dimension of time. With a new way of depicting sustainability, the author developed a framework called the Two-Tiered Sustainability Equilibria (TTSE), where all the dimensions interact with one another through the fourth dimension of time (Lozano, 2008, p. 1845). With the TTSE the author hoped that the model would “help people to more effectively understand that in order for us to achieve societal sustainability we must use holistic, continuous and interrelated phenomena amongst economic, environmental, and social aspects, and that each of our decisions has implications for all of the aspects today and in the future” (Lozano, 2008, p. 1845). Thereby, a time perspective should also be considered in the triple bottom line approach. With regards to viewing sustainability development Lozano (2008, p. 1845) refers to time as short- and long-term perspective, while Baumgartner and Ebner (2010, p. 88) have a slightly different approach to time. They view time based on company profile and level of maturity which enables organisations to track their progress in regard to sustainability achievements and actions. Nevertheless, time is, thus, an essential component to consider using the triple bottom line approach.

In this study the triple bottom line approach is essential to understand the different aspects of corporate sustainability which is fundamental while exploring the process of implementing sustainability strategy. The fourth dimension of time will be considered as a time perspective (short- and long-term perspectives) which could be crucial for any strategy as time constraints are needed in order to prepare, implement and complete the strategy in a company. Strategic decisions towards short-term and long-term goal are also worth acknowledging in the implementation process, thus, we consider time to be an important dimension of the triple bottom line.
2.1.2 Sustainability Processes in SMEs

As mentioned before, a large amount of research has examined the topic of sustainability. However, the majority of scholars have covered the field from the perspective of large firms, whereas SMEs have largely been left out (e.g. Millar et al., 2012; Stubblefield Loucks et al., 2010). This is probably due to the fact that SMEs are lagging behind in sustainability development as compared to large corporations (Brammer et al., 2012; Cassells & Lewis, 2011; Revell et al., 2010 cited in Jansson et al., 2017, p. 70).

It is worth noting that a unified definition of what determines an SME do not exist, and the definition varies from country to country (OECD, 2017b, p. 4). However, there is one commonly used definition constituted by the OECD and the EC (EC, n.d.b; OECD, 2017b, p. 4). What determines an SME are based on the number of employees or total annual turnover. Depending on these two factors SMEs are grouped into three categories of firm size: Micro companies (less than 10 employees or less than €2 million annual turnover); small companies (less than 50 employees or less than €10 million annual turnover); and medium-sized companies (less than 250 employees or less than €50 million annual turnover) (EC, n.d.b).

On an individual basis, SMEs naturally have a smaller impact on the environment and society as compared to large firms. However, in fact, SMEs stand for the majority of businesses in many countries (Cassells & Lewis, 2011, cited in Jansson et al., 2017, p. 70) and as a whole they have a significant impact on sustainability (Revell et al, 2010, cited in Jansson et al., 2017, p. 70). It is hard to count the exact level of sustainable impact SMEs have. However, figures show that SMEs stand for the majority of total pollution reaching 60% to 70% of total pollution (Jansson et al., 2017, p. 70), showing the urgent need for sustainable development in smaller firms.

Stubblefield Loucks et al. (2010, p.193) found that SMEs need a different approach towards sustainability development, as the business case is separate to that of large firms. Thereby, it is crucial to recognise that SMEs call for different tools that are developed to suit their needs due to different resources in smaller companies. Adding to this, the diversity represented by SMEs reflect the diversity needed in business strategies and business ideas. Due to the widespread among SMEs, sustainability profiles are most likely to vary significantly from company to company, even between close competitors.

Implied by Stubblefield Loucks et al. (2010, p.193), sustainable development address issues that are faced by society, thereby, there are endless of possibilities for companies to identify opportunities within sustainability. No matter what size or type of business, all businesses should execute external analysis and be aware of what is happening in its external environment, both in the short run and in the long run. Strategies for sustainable development “requires that businesses do nothing more than to recognise that the well-being of their community and natural resources has everything to do with the well-being of their business, to plan accordingly, and reap the rewards” (Stubblefield Loucks et al., 2010, p.194). Simply, companies that have prepared themselves will be the companies that survive and take a leading stance in their industry. For SMEs the next step is to “adopt sustainable business practices not just because it will drive their businesses to the leading edge, but because the planet matters to them as businesses, as individuals, and members of a community” (Stubblefield Loucks, et al., 2010, p. 194).
According to Bianchi and Noci (1998, p. 270), many authors have found that firm size is one of the critical determinants of a company’s sustainability strategy and that the actions taken are proportional to the firm size. Increased pressure from external stakeholders has contributed to large firms responding with proactive sustainability strategies. In contrast, SMEs tend to respond with reactive strategies (Bianchi & Noci, 1998, p. 269-270). Nevertheless, Jansson et al. (2017, p. 79-80) state that sustainability strategy should be approached proactively in SMEs as well. Due to its firm size and short decision-making processes, a voluntary approach should be taken towards sustainability, thus, turning challenges into business opportunities.

Nevertheless, Jansson et al. (2017, p. 79-80) state that sustainability strategy should be approached proactively in SMEs as well. Due to its firm size and short decision-making processes, a voluntary approach should be taken towards sustainability, thus, turning challenges into business opportunities.

According to Bianchi and Noci (1998, p. 270), SMEs more often participate in sustainability actions that are viable to their financial position and short-term investment that yield a high return. Given that SMEs make up the majority of the world economy (OECD, 2017b, p. 6), SMEs limited interest and involvement in sustainability is, in fact, a hinder as it decreases the evolvement of sustainability in overarching industries (Bianchi & Noci, 1998, p. 269-270). Bianchi and Noci (1998, p. 278) found two particular reasons of why it is difficult for SMEs to develop a proactive sustainability strategy: first, because sustainability strategy calls for resources and skills that are limited in SMEs; second, from an economic and competitive viewpoint it can hardly be justified because of the uncertain return on investment.

For SMEs to commit to sustainability, sustainability should be embedded in the organisations processes and procedures (management philosophy, strategic product decision, competitiveness and strategic planning, etc.) (Jansson et al., 2017, p. 71). Different from large firms, SMEs often have flatter and more informal organisational structures. The organisational structure together with the smaller firm size leads to ownership, control and operations that are in the response of a single person or a smaller group of people rather than several people and big groups in larger firms (Jenkins, 2004; Parry, 2012; Sharma & Sharma, 2011, cited in Jansson et al, 2017, p.73). Further, Jansson et al. (2017, p. 73) point out that employees in SMEs have much more potential to influence the company, its strategies and culture as opposed to large firms, giving SMEs an advantage.

Concerning the purpose of this study, exploring sustainability strategy implementation processes in SMEs, it is essential to understand that SMEs require a different approach towards sustainable development to that of large firms. It is therefore crucial to understand the different needs of small firms to overcome the challenges in order to implement sustainability into the core business

2.1.3 The Framework for Strategic Sustainable Development

The Framework for Strategic Sustainable Development (FSSD) has been developed from the 1990s up until now and are still evolving. However, the latest version of the model is designed to develop a deeper understanding of both sustainability challenges as a whole and opportunities that may occur (Broman & Robért, 2017, p. 19). Broman and Robért (2017, p. 18) argue that to achieve a required change to result in a sustainability outcome, a deep understanding of the character and importance of sustainability challenges is essential. So are the self-benefit of proactively involved sustainability activities, not at least for leaders of the organisation. They continue to argue that the importance of
Broman and Robért (2017, p. 19) argue that it is substantial to clearly define and plan the actions of a sustainable strategic change in order to avoid confusion and misunderstanding of the complex concept of sustainability. Thus, considerable benefits could be gained as a result of a clear definition and distinguishing the differences and relationships of the goal and the action plan. Inevitably, a common language is crucial when defining sustainability. This, to reach out across departments and sectors as well as to avoid creating new problems related to misunderstandings. In order to create an understandable and coherent definition of sustainability, five features might be helpful to consider: necessary, to avoid any confusion on debatable matters; sufficient, to avoid gaps in thoughts; general, to increase applicability; concrete, to guide problem-solving and development; and non-overlapping, to empower comprehension (Broman & Robért, 2017, p. 19). According to Broman and Robért (2017, p. 19), there are two significant ways of supporting decision-making and planning: forecasting and backcasting. Forecasting is where the future is predicted from current events, whereas, backcasting is when the vision is first defined and based on the vision, strategies evolve. Concerning the FSSD, backcasting is argued to be best suited as a more generic, intuitive and practical approach for sustainable development (Broman & Robért, 2017, p. 20).

Figure 1: The funnel metaphor and the ABCD-procedure of the FSSD

This model shows four different steps of backcasting. In step A, the vision is stated. In step B, the organisation reviews its current state. In step C, different paths from the current state established to reach the vision. In step D, the most appropriate path is chosen to create an action plan to teach the vision. The walls of the funnel represent barriers and obstacles of sustainable development (Broman & Robért, 2017, p. 21).

The funnel metaphor of the FSSD, refers to the systematic decline in ecological and social systems and their potential to meet human needs and the growing population (Broman & Robért, 2017, p. 21). The potential is illustrated in Figure 2.1 as the funnel where it is decreasing the deeper you move into the funnel and where the walls of the funnel represent the systematic character of the challenges. Challenges can be such as environmental or social problems that might be faced when implementing a sustainable strategic change (Broman & Robért, 2017, p. 21). As a result of resolving the unsustainable design of the organisation, the funnel will move towards a cylinder. Hence,
it is crucial to understand the dynamics of the funnel and what causes it to narrow down (Broman & Robért, 2017, p. 22). Broman and Robért (2017, p. 21) state that “the business case of sustainability is not only about traditional risk and cost reductions but also about understanding the inevitable dynamics of the funnel and how an increasingly sustainability-driven market will evolve as a result of the funnel”. They continue to argue that this approach is particularly useful, not at least to illustrate the self-benefits of proactively working with sustainability, but also to create attention to managers.

To support the funnel metaphor, Broman and Robért (2017, p. 22) suggest the five-level model, which simply named the generic five-level model. In regard to the FSSD, the purpose is to support planning and actions toward sustainable development. This model is illustrated in Figure 2.2 and modestly describes the different levels and how they are connected to the FSSD. Its main purpose is to clarify differences and inter-relationships of diverse character in the context of sustainability. The first three levels resolve around how convinced organisations can be in their process of choosing appropriate planning and actions towards sustainable development (Broman & Robért, 2017, p. 22). Thus, the second level - success, is particular important due the fact that the vision is determined in this step. Consequently, the success level could easily appear too detailed or not enough detailed. Broman and Robért (2017, p. 22) emphasise that the vision of sustainable development must be generally applicable but still sufficiently concrete to guide planning, innovation, analyses and development towards it. They continue to argue that one single definition of sustainability might be necessary to flourish sustainable development in organisations. Here, the definition of sustainable development stated by the WCED in 1987 is used as a unified definition, as described in section 2.1.

![Figure 2: The five-level model modified from Broman and Robért](source: Broman and Robért (2017, p. 21)).

In conclusion, the FSSD has been developed for strategic sustainable development purposes. Its fundamental features are: first, the funnel metaphor including backcasting to detect sustainability challenges and opportunities; second, the five-level model which focus on structuring actions, planning and inter-relations; third, a principle definition of sustainable development and; lastly, a practical action to co-create a strategic transition towards sustainability (Broman & Robért, 2017, p. 27).

In regard to this study and its purpose of exploring sustainability strategy implementation processes, the FSSD could provide a comprehensive overview of the essence when implementing a sustainability strategy. Additionally, when communicating and
implementing a new sustainable strategy into the core of the business as well as to its internal stakeholders.

2.1.4 The process of Implementing Sustainability

To explore the sustainability development, it is essential to understand the complexity of the implementation process. According to Epstein and Roy (2001, p. 586), the definition of corporate sustainability by WCED, mentioned in section 2.1, does not give much guidance of how companies should implement sustainability into the company’s core values and operations. This leaves managers without any clear directions of how to implement a strategy that can strengthen its sustainability development. As described in section 2.1.1, sustainability strategy are strategies with the desire to balance the economic, environmental and social needs, i.e., the triple bottom line, for both the organisation itself and the society (Epstein & Roy, 2001, p. 586). Argued by Stubblefield Loucks et al. (2010, p.193) the most successful strategy for sustainability is one that can be both incorporated into the firm’s overall business strategy and by complementing the current business strategy by identifying new opportunities. Because circumstances of companies (e.g., firm size, sector, product and service, stakeholder demand, internal structure and processes, etc.) vary widely in practice, sustainability strategies are not standardised, but need to be company-specific to match the circumstances of the company (Engert & Baumgartner, 2015, p. 823).

Stated by Mintzberg and Waters (1985, cited in Engert & Baumgartner, 2015, p. 823) strategic management is built upon two important steps: first, strategy formulation, and second, strategy implementation. Strategy formulation is the process of which organisations develop a new strategy. Strategy formulation intend to answer: where are we now? And, where do we want to be? To answer the questions and to set objectives, strategy formulation includes internal and external analysis of both the organisation itself and the industry (Mintzberg & Waters, 1985, cited in Engert & Baumgartner, 2015, p. 823). Second, a thorough implementation plan should according to Struebing and Klaus (1997, cited in Yusof & Aspinwall, 2000, p. 284) outline what the company does, what the company entails to do and how the company will do it, ensuring that each phase is built upon the previous one. Furthermore, strategy implementation poses the question of: how can we reach the given objectives? This may seem obvious to answer, yet, the challenge for companies lies in the implementation of sustainable strategy rather than the formulation (Epstein & Roy, 2001, p. 586). As Li et al. (2008, cited in Engert & Baumgartner, 2016, p. 383) states, “strategy implementation has become the most significant management challenge, which all kinds of corporations face at the moment”. More specifically towards sustainability, Engert and Baumgartner (2015, p. 823) imply that, “strategy implementation is as significant as ever and remains unimpaired by the increasing focus corporate sustainability”. Additionally, given a clearly defined sustainability strategy, Engert and Baumgartner (2015, p. 831) found that “it is essential that strategies, organisational structure and organisational processes, all fit together coherently”, thereby, sustainability strategies cannot be separated to that of business strategies.

Epstein and Roy (2001, p. 586) present a frame that analyses key drivers of sustainability. The frame provides actions for managers of how to improve sustainability and helps to raise and improve measurement and management issues regarding sustainability. Thus, the authors provide a managerial guide translating sustainability strategies from concept
into action. Furthermore, Epstein and Roy (2001, p. 588) imply that the frame “focuses more on establishing relationships between company initiatives and corporate profitability as it relates to social and environmental strategies and narrows attention to specific actions and their payoffs”. Even though implementation processes are company specific and adapted accordingly they suggest a five-step implementation process that can act a starting point, including the following five phases: first, setting priorities; second, identifying the causal relationships; third, developing appropriate measures; fourth, collecting and analysing data; and lastly, review the frame (Epstein & Roy, 2001, p. 600). These five steps could potentially help to bridge the gap between concept and action, i.e. formulation and implementation. However, Engert and Baumgartner suggest a different approach.

In their research, Engert and Baumgartner (2015, p. 823) explore different success factors that have the potential to minimise the gap between sustainability strategy formulation and sustainability strategy implementation. By success factors they mean factors or settings that are significant for companies to attain a successful implementation of sustainability strategy development (Engert & Baumgartner, 2015, p. 827). Key factors identified to improve the implementation process include: organisational structure, organisational culture, management control, employee motivation and qualifications, and lastly leadership (Engert & Baumgartner, 2015, p. 828). Moreover, the authors found internal and external communication appeared as a new key factor highly relevant for the implementation process.

In regard to this study, examining the role of communication more in-depth is fundamental to explore features that are essential for SMEs to implement sustainability strategies into its core business strategy. To do so, it is necessary to complement the literature of corporate sustainability with corporate communication literature, more specifically internal communication, which is further explored in the following section.

2.2 Corporate Communication

*Based on the growing importance of communication for implementing strategies in an organisation, spotted in the gaps from the literature review and the theoretical framework of corporate sustainability, the following section reviews relevant literature of corporate communication.*

Communication plays a vital role in all business success; it is the process which informs, motivate and provide a shared understanding of how to reach common goals and objectives (Genç, 2017, p. 512). Corporate communication focuses on all communication activities within an organisation, both internal and external. However, Zerfass and Viertmann (2017, p. 68) argue that one of the main challenges faced by professionals within communication is to connect communication strategies with the business strategy. They highlight the importance of defining corporate value before utilising a communication strategy. Nonetheless, before linking it to the business strategy and outlining an effective communication strategy (Zerfass & Viertmann, 2017, p. 72). Assuming the same for sustainability strategies, it is crucial to clearly define the business context of sustainability before utilising a communication strategy within the organisation.
Substantially, communication has been seen as one of the significant factors which contribute to overall value through positioning the organisation in the market and create an ethical organisation reputation (Zerfass & Viertmann, 2017, p. 72). However, in today’s society, it is known that company success builds on numerous factors, such as sustainable relationships with both internal and external, direct and indirect stakeholders. Therefore, corporate communication momentarily plays an essential role in the organisation’s value chain (Zerfass & Viertmann, 2017, p. 72). Additionally, Laws (2014, p. 347) states that “communication is not just one of the tools of the corporate communication process, it is the spirit which leadership practices it”.

Supported by Zerfass and Viertmann (2017, p. 72), corporate communication is argued to play an important role when learning from the external environment, which could help the organisation driving change or repositioning in the market. Essentially, Gray and Balmer (1998, p. 701) state that the variety of communication tools and channels will reflect upon the organisation’s identity, thus, convert to an image through the eyes of the stakeholder. They continue to argue that it is the top management’s responsibility to manage the identity and communication strategies to preserve and develop the organisation’s identity and reputation in a recognisable manner as well as it is the management’s responsibility to lead the way and set the course for the company’s culture. Management predict the future, provide their stakeholders with purpose, meaning and passion as well as they seek to find new innovative ways of conducting business (Laws, 2014, p. 347). Additionally, Argenti (2009, cited in Laws, 2014, p. 348) state that successful companies perform inconsistent business activities while developing ways to integrate social, cultural and environmental initiatives within the boundaries of strategic communication.

As noted, corporate communication includes communication to both internal and external stakeholders. However, the focus of this study will be on internal communication, further described in the following section.

2.2.1 Internal Communication

Top management’s inability to communicate transparently as well as committing to the values could result in weakened communication. Hence, opportunities for employees’ voice and opinions could be radically improved. Changing the communication environment emphasis new approaches including embedding communication in a new way in the organisation. The focus should be on communities, content and dialogue rather than volume and channels (Ruck & Welch, 2012, p. 301). A new conceptual frame presented by Ruck and Welch (2012, p. 300) shows a different approach to internal communication. The conceptual frame emphasises the voice of employees based on being well informed through organisational support and identification. The conceptual frame that Ruck and Welch (2012, p. 300) presents, raise questions which employees might ask oneself in the process of internal communication. The conceptual frame centres around employee engagement and is influenced by six different aspects including: (1) strategy, goals and values; (2) support; (3) identification; (4) role; (5) performance; and (6) voice. The conceptual frame focuses on the development of communication instruments emphasising content and employee needs (Ruck & Welch, 2012, p. 301). Additionally, Karanges et al. (2015, p. 130) argue that a crucial factor of internal communication is to manage supervisor-employee relationships as a driver to express goals and values.
On the one hand, internal communication contributes to positive internal relationships between employees and senior management. On the other hand, internal communication can have the opposite effect and pose a threat to internal connections when there is poor communication (Welch, 2012, p. 246). Omilion-Hodges and Baker (2014, p. 435) argue that internal communication has a noticeable importance in organisational functionality. Especially, in the process of strategically influencing the way employees talk about the company both internally and externally. The authors emphasise the importance of internal stakeholders’ influence on external stakeholders and that organisations could be better off applying internal communication in the same manner as external communication. Additionally, Welch and Jackson (2007, p. 177) imply the importance of internal communication for managers to engage employees to achieve organisational goals and objectives successfully. Consequently, Meng and Pan (2012, p. 490) argue that there is no single approach to successfully and effectively measure internal communication. However, they state five ‘must-have’s in internal communication which could contribute to achieving both financial and nonfinancial goals: (1) conduct comprehensive research to create relevant communication objectives; (2) connect the communication strategy with the internal business strategy; (3) introduce several factors to drive effectiveness; (4) manage employee feedback to increase the level of satisfaction in learning and development objectives; (5) implement measurements such as quality, response time and extended approval to strategic initiatives (Meng & Pan, 2012, p. 490). With well-managed and feedback-and-development relations integrated into the communication process, it will, in the end, become incorporated into business performance (Meng & Pan, 2012, p. 490).

Strategic internal communication is defined as the process of proactively framing messages which are tailored to meet the employees sequential, informational and sentimental needs (Omilion- Hodges & Baker, 2014, p. 436). Thus, strategic internal communication is used to form strong employee-organisation relationships in order to increase employee satisfaction. Whereas external stakeholders could influence an organisation’s profit, internal stakeholders shape the organisation’s identity. Thereby, internal stakeholders impact the organisation’s core. Consequently, employees could speak about the organisation to each other in a negatively manner which in turn would affect the organisation severely (Omilion- Hodges & Baker, 2014, p. 436). Thereby, an imbalance between internal and external stakeholder communication could affect the reputation of the company negative (Stuart, 1999, cited in Brunton et al., 2017, p. 32). Organisations which successfully implement internal communication might see internal communication as a tool to actively drive competitive advantage as well as a tool to solve problems. Whereas, companies lacking in successful internal communication strategies could appear as a substance for decreasing employee and organisational identification as well as harmful everyday communication amongst employees (Omilion- Hodges & Baker, 2014, p. 438). Furthermore, Omilion- Hodges and Baker, (2014, p. 438) emphasise the importance of providing employees with transparent and accurate information. Otherwise, employees discussing certain events among each other or even with external parties might damage the organisation and its reputation. In line with the purpose of this study a strong internal communication could, thus, help an organisation to engage employees moving towards a more sustainable organisation, starting from the company’s core, before communicating externally.
2.2.2 Language as Communication Tool

Corporate language is a product of how strategic thoughts are formulated, communicated and discussed. Hence, the language used in an organisation reflects upon what the organisation focuses on as well as what competencies that are developed around the strategic decisions (Brannen & Doz, 2012, p. 78). The language used in strategic change and internal communication is argued to be of great importance. However, it has received relatively low attention in regard to its importance (Brannen & Doz, 2012, p. 77). Thereby, the language used could, if not considered carefully, harm the strategic growth of the organisation. Supported by Brannen and Doz (2012, p. 77), language used to formulate details in strategic implementations processes are often taken for granted and minimal attention is spent on it, which can increase confusion and misunderstandings.

Corporate language can be practised in two significant ways, context-specific or conceptual-abstract. Based on these two approaches different challenges may arise for the organisation. Organisations which uses a more context-specific corporate language might face challenges in moving beyond their original business strategy, hence, expand to different markets or make strategic changes. According to Brannen and Doz (2012, p. 79), a context-specific corporate language is enforced to identify, analyse and create a common contextual understanding in the internal implementation process of strategy development within the boundaries of the current strategy, which could lead to foregone opportunities (Brannen & Doz, 2012, p. 80).

In order for an organisation to move beyond its current strategy, they need to use more conceptual abstract language when communicating strategic changes. Conceptual abstract language is argued to capture competencies within an organisation to a broader extent than a context-specific language. Thereby, useful when developing a new strategy outside the boundaries of the current strategy (Brannen & Doz, 2012, p. 79). However, it is critical to find a balance between a context-specific and conceptual abstract language. Consequently, organisations trapped in a contextual specific language communication is most likely to communicate well with people who share their narrow language. On the contrary, organisations who use highly conceptual abstract language might be caught in the same language used by the founders and find it hard to apply the language across departments and geographical locations. Therefore, they may fail to recognise contextual differences needed in the language (Brannen & Doz, 2012, p. 82-83).

Brannen and Doz (2012, p. 90) argue that neither of the language standpoints are optimal in a situation of strategic responsiveness. In conclusion, the features and quality of an organisation’s language allow it to understand its environment, its strategic position as well as considering and developing new alternatives of strategies. Concerning the purpose of this study, when an organisation is planning to implement a sustainability strategy, it would be necessary for the management to acknowledge the language used internally. First of all, to seize the opportunity, second, to make sure that the organisation is adaptive to a change.

2.2.3 Communicating Sustainability Strategy

A company could appear less credible if there is a difference in the communication of sustainability internally and externally. To achieve legitimacy in terms of sustainability activities, companies must ensure to communicate objectives internally as well as integrate them in the organisational culture, walking the walk, rather than talking the talk.
Thereby, internal stakeholders are expected to reinforce sustainability initiatives in their daily activities which in turn affects the company’s image and reputation (Brunton et al., 2017, p. 32). Furthermore, sustainability communication is shown to be more effective as a two-way process in order to increase commitment towards sustainability initiatives. Brunton et al. (2017, p. 45-46) suggest that communication should not only be communicated to internal stakeholders but also integrate the awareness of sustainability in the organisational culture which in turn could increase involvement from employees and increase the identification with the organisation. Additionally, Reilly and Hynan (2014, p. 778) argue that the level of commitment an organisation invest in sustainability communication will be reflected in its business strategy. For example, stating an organisation’s mission in a way which emphasises the importance of sustainability rather than profit-related objectives. Further, they argue that organisations who work with sustainability are more likely to communicate it to its stakeholders.

Genç (2017, p. 511) emphasise the importance of communication and the communication strategy used both to internal and external stakeholders when planning and developing sustainability strategy in an organisation. Furthermore, the author argues for critical factors managers should consider in order to achieve effective communication of sustainability and sustainable strategies. Moreover, it is crucial for managers to consider the channels used, whether it is orally or written. Hence, keep the message simple, direct and precise, as well as consider gender and cultural background (Genç, 2017, p. 511).

Supported by Genç (2017, p. 514), communication plays a vital role in sustainability strategy making. Lacking internal communication could make it harder to implement changes toward making an organisation more sustainable. Consequently, Rieckmann, Lüdecke, Laws, Hetze, Fischer, Schulz et al. (2013, p. 2977-2978) state the complexity of sustainability and its different character can create conflicts of interest and value of sustainability. Hence, communication plays an essential role in order to create a shared understanding of sustainability values and objectives.

Rieckmann et al. (2013, p. 2978) distinguish between different aspects of sustainability and communication, first of all, Communication about Sustainability (CaS). CaS refers to the processes where information and opinions of issues of sustainability are discussed and exchanged. CaS is crucial in the process of “framing issues and structuring facts, arguments, and claims by creating a common understanding of the issue at stake”. Additionally, what goals and objectives sustainability actions are driven towards, nonetheless, who should take action. In contrast, Communication of Sustainability (CoS) is more managerial and focuses more on the sender-receiver relationship and the flow of communication. Concerning sustainability, CoS is seen as a necessity to communicate sustainability to all stakeholders, first and foremost, as a measurement for an organisation’s legitimacy as well as to defend actions taken by an organisation, measured in its effectiveness (Rieckmann et al., 2013, p. 2979).

While CaS and CoS focus on the direction and initiators of sustainability information, Communication for Sustainability (CfS) on the other hand, change the focus towards a more normative perspective of sustainable development. The objective of CfS is to facilitate the conversion to reach the goals of sustainability (Rieckmann et al., 2013, p. 2980). Even though the barriers of the different types of communication processes are unclear, it could provide favourable analytical tools and viewpoints when evaluating
different communication processes in the context of sustainability and sustainable
development (Rieckmann et al., 2013, p. 2980).

These three different perspectives of sustainability communication provide managers
with tools to distinguish between communication processes (how) as well as the outcomes
of these processes (what) (Rieckmann et al., 2013, p. 2987). In regard to this study, it is
crucial for managers to distinguish between the different characteristics of sustainability
communication in order to further understand different processes of internal
communication when implementing sustainability strategy.

2.2.4 Communication in the Change Process

In today’s ever-changing markets, accordingly, organisational change is inevitable and
requires management development and skills in order to handle the change process.
Organisational change is a complex phenomenon, characterised by the impact and
frequency of change (Matos Marques Simoes & Eposito, 2012, p. 324). Implied by
Armenakis and Harris (2002, p. 196) implementing organisational change is one of the
most significant challenges, still, a process and skill that is lacking amongst leaders of
today’s businesses. The authors have conceptualised the process of organisational change
which unfolds in three different stages. The first stage is readiness, in which employers
are to be prepared and ideally support the intended change. The second stage is adoption,
in which the change is implemented, and employees are operating accordingly. The
second phase, however, is an experimental phase where employees can dismiss the
change. The third stage is institutionalisation, during this period the change is reinforced
until it has become internalised and normalised (Armenakis & Harris, 2002, p. 169).
Implementing sustainability, requires a change in the organisation, showing that
communication an essential component to achieve a successful change process.

Communication is a critical dimension in organisational change in order to prepare,
 reduce uncertainty and increase commitment in the organisation (Armenakis et al., 1993;
Klein, 1994, cited in Matos Marques Simoes & Eposito, 2012, p. 325). In order to reduce
resistance to change, it is essential to develop a change communication strategy which
includes different perspectives of analysis and efforts of the change process stated by
Argyris (1994, cited in Matos Marques Simoes & Eposito, 2012, p. 325). In line with
communication is a strategy that inform, involve and motivate individuals and other
parties in the change process. Communication, thereby, has an essential role in

Implied by Armenakis and Harris (2002, p. 170), resistance to change is a common
denominator of failure in change processes. Literature shows the importance of
communication in the change process and that a vague communication strategy can have
a negative long-term impact on employee satisfaction and engagement (Bull & Brown,
2012, p. 135). The five fundamental change message components developed by
Armenakis et al. (1999, cited in Armenakis & Harris 2002, p. 170) are: first, discrepancy,
addressing why change is needed by analysing the organisations current state and
predicted the end state of the change process; second, efficacy, referring to employee
motivation and confidence that they will succeed; third, appropriateness, referring to
whether the changes are considered appropriate or not to individuals; fourth, principle
supports, referring to resources and commitment to the change; fifth, personal valence, referring to employee’s self-interest and to how they will benefit from the change.

Daly et al. (2003, cited in Bull & Brown, 2012, p. 138) argue that “there is no universal approach to effective organisational change communication, it depends on the size, culture, style, stability and available resources”. However, to be effective, Smith (2006, cited in Bull & Brown, 2012, p. 138) states that “communication should be regular, timely, honest, clear, interactive and easy to understand with the opportunity for two-way communication otherwise the change programme may fail”. According to Lies (2012, p. 256) soft and hard factors, are factors embedded in the change communication process. On the one hand, soft factors point to a state of mind or feeling, such as mood and emotions. Hard factors, on the other hand, point to strategies and business processes based on financial data. Hard factors can be controllable and measurable, different to soft factors. As opposed to hard factors, soft factors are more intangible and related to strategies and organisational culture. In practice, change is commonly executed through hard factors thereby soft factors are the result of hard factors. As an example, moods between management and employees are activated through the change of hard factors (Lies, 2012, p. 256). Lies (2012, p. 261) state that “the more drastic alteration of hard factors are intended with a change, the higher the probability of impeding this plan with soft factors”. Implying that tension between managers and employees can emerge if the change strategy is not carefully communicated, causing resistance to change.

In order to avoid tension, and for employees to support the change strategy, Barrett (2002 cited in Bull & Brown, 2012, p. 138) implies that change communication process must be informative and educational, and communicated through all levels of the company. It is essential to have employees on the same page to overcome resistance to change and to achieve a successful outcome of the change process. Communication is a way of bypassing the resistance of which change frequently produce (Bull & Brown, 2012, p. 138). Bull and Brown (2012, p. 148) conclude that communication together with time is central to the change process. An overall picture of why change is taking place and how it will affect individual staff members should be communicated by using different means of communication.

Communication is not only vital before the change, but also crucial during the entire change process to keep employees informed about the change progress and keep a two-way dialogue open at all times. Once completing the project, it is necessary to make an evaluation post the change process and the communication strategy to bring forward pros and cons for upcoming change processes and communication strategies (Bull & Brown, 2012, p. 148). As implementing sustainability in an organisation requires some degree of change, it is essential to understand change processes and how to communicate the change within the organisation, prior, during and post change to reduce resistance to change, which often emerge as a product of change.

2.3 Key Takeaways from Theoretical Framework

In order to test and build a framework that can be used in this study to analyse what role internal communication plays in the sustainability strategy implementation process, we have extracted key takeaways from the theoretical frame of reference. The key takeaways are structured in a chronological order and begin with the different components within
corporate sustainability, followed by corporate communication. Together these form the basis of our framework which is summarised and illustrated at the end of chapter 6. The models that are provided in this chapter are constructed and based on our own interpretations of the theories and are presented to provide a visual understanding to the reader.

2.3.1 Corporate Sustainability

Understanding the complexity of sustainability becomes crucial in order to implement sustainability processes. The challenge for organisations does not lie not the formulation process of sustainability but the implementation process, thus, it is difficult to more from concept to action (Epstein & Roy, 2001, p. 586). To bridge the gap between formulation and implementation, and to maintain a long-term sustainability strategy, we have identified fundamental components in the literature of sustainability.

To achieve long-term sustainability, economic, environmental and social dimensions must be balanced and incorporated simultaneously (Dyllick and Hockerts, 2002, p. 132). Implementing the triple bottom line requires both short- and long-term perspectives in which the fourth dimension of time becomes essential. A limited time horizon with short- and long-term goals could decrease the complexity of the implementation process for organisations. Time also entails a holistic and continuous approach towards the environmental, social and economic dimension implying that each decision today will reflect the future of tomorrow (Lozano, 2008, p. 1845). Furthermore, because sustainability is a complex area of business, solid strategic partnerships can improve organisations long-term sustainability strategy. When individual companies group together, they can collectively achieve greater things, which no single organisation nor industry could achieve alone, as sustainability is a complex field of business (Elkington, 1998, p. 37; p. 50). To explore the implementation process of this complex phenomena a holistic approach towards the triple bottom line will be used by adding the fourth dimension of time, hence, adding different short- and long-term time perspectives.

![Figure 3: Four elements of the triple bottom line](image)

The model illustrates the importance for organisations to find a balance between the four aspects of sustainability, here, time is included as well. In the centre of the model where all circles interact, the optimal balance of sustainability exists.
As this study intends to analyse the case of an SME, it is essential to understand the specific features that imply for SMEs to form a strategic framework that suits its needs — remarking that SMEs are highly diverse to one another and therefore sustainability strategies should be company specific. Accordingly, a diverse set of tools are required for SMEs (Stubblefield Loucks et al., 2010, p.193). Due to its firm size, a key advantage for SMEs is its loose and informal structure, including short decision-making processes (Jenkins, 2004; Parry, 2012; Sharma & Sharma, 2011, cited in Jansson et al., 2017, p.73). Moving from a reactive approach, a flat structure gives employees the autonomy to influence strategies and processes (Jansson et al., 2017, p. 73). They can, thereby, efficiently take a voluntary and proactive approach towards sustainability in order to turn challenges into business opportunities (Jansson et al., 2017, p. 79-80) and implement sustainability into core business strategies.

![Figure 4: Overcoming constrains of sustainability development in SMEs](image)

This model illustrate how sustainability initiatives must be company-specific (CS) to each SME, to combat, financial and resource constrains which can prevent SMEs to work with sustainability (S) activities in a proactive manner. The arrows represent the direction SMEs take to overcome constraints in the sustainability development process through company specific initiatives and working in a proactive manner.

The FSSD has evolved the last 30 years and is still developing, its purpose is to frame planning and structure to sustainable strategic development. The funnel metaphor in the FSSD illustrates sustainability challenges and opportunities that might occur in the process of implementing a sustainable strategic strategy. Broman and Robért (2012, p. 20) recommend using a backcasting approach in order to determine a vision of sustainable strategic development and from there outline different paths to achieve the vision. The five-level model concerning the FSSD present different paths to structure actions, planning and inter-relations of the vision and the core of the business. Nonetheless, the FSSD framework emphasises the importance of distinguishing a standard definition of sustainable development to receive a shared understanding within the organisation to reduce the complex phenomenon of sustainability. The goal and objective of the FSSD is to plan and execute a practical action to co-create a strategic transition towards sustainability (Broman & Robért, 2017, p. 27).
Here, the FSSD is illustrated in a simpler manner where the vision is stated at first, using a backcasting approach, from its vision the organisation forms the action plan from its current state. The transition process from the action plan leads directly to the vision or to the new current state and has to be reviewed again in order to modify the action plan to reach the vision of sustainable development. The arrows represent the different phases of the FSSD. The dashed arrow represents an alternative route to review the current state and modify the action plan in order to reach the vision.

The process of implementing sustainability is challenging for organisations as the definition of sustainable development does not guide the implementation process (Epstein and Roy, 2001, p. 586). Thus, the implementation process is a critical problem of sustainable development, not the formulation, thereby, closing this gap is crucial to carry out a successful sustainability implementation process (Epstein & Roy, 2001, p. 586). Thereby, identifying different tools, as the FSSD, will help in the development and planning process. To attain a successful sustainability strategy, the strategy should be implemented to the company’s core business strategy (Stubblefield Loucks et al., 2010, p. 193). Furthermore, company-specific strategies are needed as standardised sustainability strategies are not applicable (Engert & Baumgartner, 2015, p. 823), which is particularly essential for SMEs due to its nature of diversity (Stubblefield Loucks et al. 2010, p.193). Strategies, organisational structure and organisational processes should be aligned with the sustainability strategy (Engert and Baumgartner, 2015, p. 831) and communication is a fundamental component for the implementation process (Engert & Baumgartner, 2015, p. 828).

This model illustrates the importance of communication in order to minimise the gap between sustainability formulation and sustainability implementation. The arrows illustrate how communication is used as a tool to decrease the gap.

2.3.2 Corporate Communication

As corporate communication can act as a tool to bridge the gap between sustainability formulation and implementation it is essential for organisations to understand the role of
corporate communication in the implementation process. Thereby, the following key takeaways have been identified in regard to communication, more specifically, in internal communication.

Strong internal communication requires a two-way dialogue, communicating both top-down and down-up (Karanges et al., 2015, p. 130). A robust internal communication contributes to positive internal relationships and clear directives which creates a robust organisational identification among employees. Internal communication reflects external communication, as well as internal stakeholders, reflect external stakeholders. Accordingly, internal stakeholders shape the identity of the organisation and, therefore, it is crucial to create a robust employee-organisational relationship in order to create a robust organisational identity (Omlion-Hodges & Baker, 2014, p. 436). To achieve the latter, an essential factor to internal communication is the management and employee relationship (Karanges et al., 2015, p. 130). Enhancing employees’ engagement can be centered around a framework developed to support managers constituting six aspects including: (1) strategy, goals and values; (2) support; (3) identification; (4) role; (5) performance; and (6) voice (Ruck & Welch, 2012, p. 300). Five elements to manage feedback and development relationship in order to incorporate communication into business performance include: communication objectives; communication strategy aligned with the internal business strategy; identify factors driving effectiveness; manage employee feedback to drive satisfaction and learning; and finally, implement vital measurements (Meng & Pan, 2012, p. 490). Lastly, transparency and accuracy underlie the basis for internal communication in order to maintain the company profile and thus can act as a tool to turn challenges into opportunities and drive competitive advantage (Omlion-Hodges & Baker, 2014, p. 438).

![Figure 7: Creating shared organisational understandings](image)

This model illustrates the top management responsibility to create shared understanding within an organisation. Further, through involve and motivate employees.

![Figure 8: Two-way organisational communication path](image)

The model outlines a two-way communication path between top management and employees. In order to approach a two-way path, it is crucial for organisations to focus on content and dialogue.

Brannen and Doz (2012, p. 96-97) state that the corporate language within an organisation reflects upon its identity and organisational values. There are two different aspects of language: contextual specific and conceptual abstract. Where, highly contextual specific
language is characterised by being highly useable in the present business context by identifying, analysing and developing a common contextual understanding. However, an organisation using context-specific language could often find it challenging moving beyond its current context. Whereas, conceptual abstract language is characterised by its ability to capture competencies within the organisation to a broader extent and therefore useful in the process of developing a new strategy outside of the existing organisational boundaries (Brannen & Doz, 2012, p. 79). Consequently, highly conceptual abstract language could make the organisation trapped in the language used by its founders when moving to new markets. The optimal use of language is to find a balance between contextual specific and conceptual abstract. Thereby, the organisation would be able to seize opportunities as well as create a shared understanding of the business context (Brannen & Doz, 2012, p. 90). The language used and its quality determines the understanding an organisation has for its environment as well as its strategic position and the adaptiveness and responsiveness to change (Brannen & Doz, 2012, p. 96-97).

![Figure 9: Managing organisational language](image)

This model illustrates the optimal balance between using a contextual specific and conceptual abstract language when formulating messages to communicate within an organisation.

According to Genç (2017, p. 514), communication is an essential factor in the implementation process of sustainability. Additionally, Brunton et al. (2017, p. 32) state that legitimacy and transparency are crucial since internal communication has an indirect effect on the organisation’s image and reputation. Similar to internal communication, sustainability communication is shown to be more effective as a two-way process and sustainability communication is argued to not only be shared with internal stakeholders but also incorporated into the organisation’s culture (Brunton et al., 46-47). Organisations should be walking the walk instead of talking the talk (Brunton et al., 2017, p. 32). There are different ways of approaching sustainability communication: communication about sustainability, communication of sustainability and communication for sustainability. It is crucial for managers to distinguish between these, hence, incorporate all three approaches (Rieckmann et al., 2013, p. 2977-2978). Supported by Reilly and Hyana (2014, p. 778), the level of commitment an organisation invest in sustainability communication will most likely reflect upon its business strategy.

![Figure 10: The process of communicating sustainability](image)

This model illustrates the process of communicating sustainability and what stages to go through in order to reach sustainable development.
Implementing a new sustainability strategy into a company’s core business strategy implies a change in the organisation. No matter, small or large, changes in organisations requires communication. Thus, communicating is essential in organisations when undergoing change processes as resistance to change appears as a product of change. Thereby, a communication strategy is fundamental to overcome resistance to change (Bull & Brown, 2012, p. 138; Argyris, 1994, cited in Matos Marques Simoes & Eposito, 2012, p. 325). A strategy where communication is done simultaneously throughout the change process, before, during and after as well as to inform, educate and engage employees in the process. Additionally, it is crucial to open up for a two-way dialogue during the process (Bull & Brown, 2012, p. 148). The change communication process requires different phases starting with readiness, adoption and the ending with the internalisation stage (Armenakis & Harris, 2002, p. 169). Furthermore, adopted by Armenakis et al. (1999, cited in Armenakis & Harris 2002, p. 170) are five key change messages: discrepancy, efficacy, appropriateness, principle supports and personal valence. These messages can help to strengthen the communication process and to overcome resistance to change. Organisations vary due to industry, corporate culture, processes and so forth. Thereby, there is no standardised change communication strategy. Instead, the communication strategy must have company specific change processes (Daly et al., 2003, cited in Bull & Brown, 2012, p. 138). Thus, identifying soft (intangible) and hard (tangible) factors embedded in the change process can act as a tool to avoid tension, as negative soft factors are a cause of hard factors where tension can emerge between employees and managers (Lies, 2012, p. 256).

**Figure 11: The relationship of soft factors and hard factors**

This model illustrates the relationship between hard factors and soft factors, where soft factors evolve from hard factors.

**Figure 12: The process of change communication**

The model outlines the process of communication in a change process, communication should flow prior, during and post-change. The resistance to change decreases as the change communication increases.
3 Scientific Methodology

In this chapter, we outline our chosen method. First, we present our philosophical stance, including axiology, ontological and epistemological assumptions. Second, we present our research approach. Third, we present our research design. Lastly, we outline a literature review.

3.1 Research Philosophy

The choice of research method finds its roots in the author’s philosophical assumptions (Long, White, Friedman & Brazeal, 2000, p. 190). Developing new knowledge rise from systems of beliefs and assumptions which is referred to as research philosophy. Anyone researching a particular field is contributing to the development of knowledge (Saunders et al., 2016, p. 124). A paradigm is a set of people’s assumptions and philosophies about the nature of reality and knowledge which underwrite the frame of references, theory and working in a community (Saunders et al., 2016, p. 723). It is, thus, essential for researchers to reflect on their philosophical standpoints and be aware of that a different set of assumptions would also, perhaps, yield invalid outcomes (Long et al., 2000, p. 195).

In line with Saunders et al. (2016, p. 124), a number of assumptions are made in research, these concern assumptions about knowledge, so-called epistemological assumptions and assumptions about the nature of reality that are encountered in the research, so-called ontological assumptions. Together, ontological and epistemological assumptions form the research paradigm. Additionally, the research is influenced by the authors own values, which is referred to as axiological assumptions. These assumptions shape the pathway of the research and the researchers’ understandings. A consistent and carefully prepared set of assumptions sets the foundation of the research as a whole including the methodological choice, research strategy, data collection techniques and analysis procedures and contributes to a credible research philosophy (Saunders et al., 2016, p. 124). Additionally, noted by Long et al. (2001, p. 191-192) research cannot be purely objective (quantitative) or purely subjective (qualitative). It is rather a spectrum, stretching from objectivism to subjectivism implying that quantitative assumptions must be interpreted with qualitative methods and vice versa.

3.1.1 Pre-understandings and Axiology

Axiology is a philosophy which studies the judgment of values including ethics and aestheesis. It is crucial for a researcher to take its own experience and values into account when analysing research as well as highlighting them to make the research credible to the reader (Saunders et al., 2016, p. 128). Values are argued to be the guided reason for all human actions. Researchers emphasise axiological skills by transparently and successfully communicating the judgment of the research they are conducting and how their values may affect it. Inevitably, all steps in the research process will somehow reflect upon the researcher’s values (Heron, 1996, as cited in Saunders et al., 2016, p. 128). However, Bryman and Bell (2015, p. 40) emphasise that values are feelings or beliefs of the researchers, expected that social scientists should be value-free and objective in their research. On the contrary, it is argued that researchers may develop a devotion or compassion, which may not be considered at the beginning of the investigation process. Thus, could, therefore, occur especially in qualitative studies where the researchers come in close contact with the participants. As a result, researchers might find it difficult to distinguish between their viewpoint as a researcher and their subjective perspective
(Bryman & Bell, 2015, p. 40). The value judgement of the research might be influenced by the researcher’s perceptions and interpretations of the findings and the surroundings. Time is another factor that might influence the researcher as well (Ghauri & Grønhaug, 2010, p. 23). On the other hand, it is hard for researchers to be value free and can only try to be self-reflective as the researcher’s prior knowledge, experience and attitudes will impact how the researcher seething and also what the researcher sees (Bryman & Bell, 2015, p. 40-41).

We, the authors of this thesis, are two master students at Umeå School of Business, Economics and Statistics with similar academic background. We both have a bachelor’s degree in Business Administration and Economics, with the main field of International Business Management, within our bachelor’s degree we carried out a bachelor’s thesis. Where Matilda conducted a study of internal communication and corporate branding, whereas, Anna conducted a study of corporate social sustainability and gender equality. Further, we have the same specialisation on master’s level, Business Development and Internationalisation. However, we have different minors on master’s level as well as different international academic experience.

Despite our similar academic experience, our professional and international experiences differ and is of complementary character. Matilda has experience of working in both large international companies as well as national SMEs and has studied and lived in the United States and France. Anna, on the other hand, has professional experience from management consulting and banking experience, she has also lived in South Korea and Australia. Notwithstanding, our similarities in academic, professional and international experience is, however, complementary character which in turn could bring depth into our research and knowledge creation. On the other hand, due to our similarities in background some could argue that it would influence the validity of the study, due to that our values might reflect upon the result and contribution. However, we believe that our similarities will positively affect the process of this research and as mentioned before, contributing with a more in-depth analysis and knowledge to the current research, hence, increase the credibility.

The choice of research topic was initially grounded in our shared interest in sustainability challenges organisations face as well as the importance for organisations to practice business responsibly. We have had several discussions about the topic of sustainability and communication throughout our education, which is also where our mutual interested developed. By following news headlines about happenings in the business world, we believe our field of study is a highly relevant topic. Furthermore, in an academic manner this study will deepen our knowledge to impact our future career path in a sustainable manner.

Additionally, a reason for the choice of topic, the new Swedish legislation that took force in 2017, based on EU directives regarding sustainability reporting. However, the Swedish government adopted the legislation in order to encourage more Swedish companies to report their sustainability activities and initiatives (Regeringskansliet, 2016). Our shared beliefs together with our interest regarding current sustainability trends and initiatives in the business world formed the basis of our research topic. Thereby, after scanning the business market to find a possible case company, we came to a shared agreement on the chosen topic together with our case company. With this thesis, we want to receive an insight into the business market as well as contributing to an empirical investigation to
the academic world. We aim to ease the transformation towards a sustainability strategy through internal communication, hence, targeting internal stakeholders at all levels.

3.1.2 Ontological Assumption

Different situations and topics in research call for different approaches (Long et al., 2000, p. 194). Ontology refers to the nature of the social world, expressing what is real and how reality is perceived to understand the world. The primary question raised by ontological assumptions is whether “social entities can and should be considered objective entities that have a reality external to social actors or whether they can and should be considered as social constructs emerging from perceptions and actions of social actors” (Bryman & Bell, 2015, p. 32). An objective standpoint is taken when hard and tangible factors are studies, and a subjective approach when soft and intangible factors are examined. However, as Long et al. (2000, p. 191-192) describes, research can never be purely subjective or purely objective, rather, it is a spectrum moving from subjectivism and objectivism. As we are examining the process of implementing sustainability strategy through internal communication, this study takes a subjective approach as concepts/strategies and processes are subjective and exist in the minds of social actors. Strategies appear intangible and can be found in routines, objectives, visions etcetera and must be described and understood intersubjectivity between the social groups and settings (Long et al., 2000, p. 193-194). When conducting business research, questions of social groups, ontology must be addressed. Ontological assumptions and commitments form the basis of the research question and how the research is carried through. The research will thus have different outcomes depending on the author's philosophical standpoints (Bryman & Bell, 2015, p. 34).

There are two ontological positions in research philosophy, objectivism and constructivism. Objectivism claim that social phenomenon is independent from that of the people and their settings. In other words, social phenomena are objective and out of reach for people and their settings to influence (Bryman & Bell, 2015, p. 32). Ontologically, objectivism is the opposite to constructivism. Constructivism is a position that affirm social phenomena and their settings being constructed as opposed to created. In other words, things and meanings do not exist independently, instead, they are constructed and influenced by people and their settings. The ontological position of constructionism questions the idea that social entities are given and, therefore, face social actors as external to the reality that they have no part of shaping (Bryman & Bell, 2015, p. 32-33). As processes and strategies are not independent to that of individuals but constructed by individuals, this study takes its standpoint towards constructivism.

The ontological stance taken for this study is that the reality is subjective to that of social actors and their settings. Thereby, perspectives of the reality are constructed on an individual basis (Long et al., 2000, p. 190). In this study we have interpreted sustainability strategy implementation as it is constructed by participants actively engaged throughout the entire process. Therefore, this study takes a constructivist standpoint rather than an objectivist standpoint because of its subjective (qualitative) orientation rather than objective (quantitative) orientation (Long et al., 2000, p. 190).
3.1.3 Epistemological Assumption

Epistemological assumptions pose the question of what knowledge is and what is not. A central concern is how the social world should be studied and whether it should be studied as a natural science through to the same principles, procedures and ethos (Bryman & Bell, 2015, p. 26). In a hypothetically sense knowledge can be seen as objective and be accessible to all individuals, or instead, be seen as subjective and be dependent on the individual experience (Long et al., 2000, p. 190).

Two positions of epistemology are positivism and interpretivism. Positivism is an approach that relies on scientific evidence when studying the social world often used when testing theory in research. However, positivism is somewhat interpreted differently between authors. On a spectrum of positivism between descriptive (subjective) and non-descriptive (objective), some authors, lean towards the descriptive category, for others, it is more non-descriptive and used to describe simple data collections (Bryman & Bell, 2015, p. 27).

Contrary to positivism is interpretivism, which is an epistemological position that advocates that the subject matter to social science. Individuals and their entities are distinctive from that of natural science. Therefore, different logics are required when studying the social world that can indicate the distinctiveness of people against the natural context. Interpretivism is used to understand the actions of human behaviour and its empathies, rather than external forces that act on it (Bryman & Bell, 2015, p. 28). Because of our research purpose and the subjective nature of the study, we aim to develop an understanding of people's perceptions and actions, as well as how it influences the implementation process of sustainability strategies. Thereby, we take an interpretive approach to both data collection and analysis in this study.

3.2 Research Approach

In this study, we introduce numerous theories to contextualise the topics we aim to examine. The chosen research approach we build upon is an essential consideration, as it provides the connection between theories and research. There are two different approaches to the reasoning in research, deductive or inductive. Besides these two approaches, there is a third approach, abductive reasoning, which is common in business and management research. (Saunders et al., 2016, p. 144; p. 148). Deductive reasoning is conclusions directly drawn from a set of assumptions and does not contain any new knowledge. Findings derived from deductive reasoning are valid when all the premises are true (Ketokivi & Mantere, 2010, p. 330). In other words, a deductive approach aims to test theory (Bryman & Bell, 2015, p. 38). In contrast, inductive reasoning leaves a gap between the findings and the assumptions observed, where conclusions are based on and supported by observations. Induction contributes to new knowledge rather than restates findings of assumptions (Ketokivi & Mantere, 2010, p. 330) and, thereby, aim to generate new theory (Bryman & Bell, 2015, p. 38). Abduction, on the other hand, according to Suddaby (2006, cited in Saunders et al., 2016, p. 148) is a combination of deduction and induction as it moves back and forth between testing theory (deduction) and generating theory (induction). Stated by Saunders et al. (2016, p. 145), an abductive approach is used by researchers when “collecting data to explore a phenomenon, identify themes and explain patterns, to generate a new or modify an existing theory which you subsequently test through additional data collection”, in which this study aims to do.
Moreover, the present study takes a starting point by collecting data to explore a phenomenon, identify themes and patterns to build theory in the form of a conceptual framework and test this through data collection (Saunders et al., 2016, p. 145). Thereby, this study builds on an abductive research approach, given that we aim to draw different conclusions on how internal communication contribute to the implementation process of sustainability strategy in the business strategy in the context of an SME in Sweden. We do not aim to test a hypothesis, instead, we aim to contribute to a more in-depth understanding of the research topic by exploring the interaction between internal stakeholders as well as processes and procedures within the chosen case company.

3.2.1 Classes of Research Design

As mentioned in section 1.3, the purpose of this study is the explore the role of internal communication in the process of implementing sustainability strategy in SMEs by using a case study approach. Building on this, the research design could be exploratory, descriptive or explanatory in nature. This study takes an exploratory approach. However, oftentimes more than one design used and can be change over time as the investigate process proceeds (Saunders et al., 2009, p. 139). Similarly, in case study design there may be exploratory, descriptive or explanatory case studies. However, some researchers think that case studies are the most appropriate, if not only, for exploratory research. Some of the most prominent case studies have been exploratory case studies (Yin, 2009, p. 6; p. 8). Ghauri and Grønhaug (2015, p. 56) explain explanatory research purpose is used when the research problem is poorly understood, thus, flexible. The main objective of conducting an exploratory research purpose would be to find new insights, oversee what is happening and to seek new light on a phenomenon.

There are three essential ways of pursuing an exploratory investigation (Saunders et al., 2009, p. 140): (1) search among the literature; (2) conduct interviews with experts in the field; and (3) conduct focus groups. When conducting exploratory research, it is crucial as a researcher to have an open mind and to be flexible as the research could change along the process, therefore, one of the main advantages of carrying out explorative research is its flexibility and adaptability (Saunders et al., 2009, p. 140). Nevertheless, exploratory research is not lacking in deficiency of direction, somewhat, the focus of the research starts broad and is narrowed down as the research proceeds (Adams & Schvaneveldt, 1991, cited in Saunders et al., 2009, p. 140).

Conversely, a descriptive research purpose is used when the research problem is well understood and structured and could be used when, e.g. a firm want to look at new market, and the problem is apparent (Ghauri & Grønhaug, 2015, p. 56). The key to a descriptive method in research is structure, precise rules and procedures, thus, it could include more than one variable (Ghauri & Grønhaug, 2015, p. 57). However, if the research is to be described as a descriptive research it most likely also will have explanatory features which makes it a description-explanatory study (Saunders et al., 2009, p. 140). A study solely provide causal relationships between variables is called an explanatory research, which studies a situation or problem in order to explain the relationship between variables. An explanatory research is often used when conducting a quantitative research, where the researchers would like to determine the correlation through statistical tests (Saunders et al., 2009, p. 140).
Based on the definitions above, this study will take an exploratory standpoint because of its flexibility. Since the research topic in this study takes a subjective approach in order to understand people’s perception in the process of implementing a sustainability strategy, as well as when conducting a case study, Ghauri & Grønhaug (2010, p. 109) recommend exploratory research design. Through an exploratory research we, thereby, aim to gain a better understanding of the role of internal communication in implementing a sustainability strategy, hence, contribute with practical insights to the research field.

3.3 Case Study as a Research Design

In this section, we introduce the chosen research design, namely, a single case study design. The following section outlines our research strategy including a qualitative research design.

Case study design analyses a single case which provides rich and detailed information (Bryman & Bell, 2015, p. 67). Schramm (1971, cited in Yin, 2009, p.17) defines the essence of case studies as “…the central tendency among all types of case study, is that it tries to illuminate a decision or a set of decisions: why they were taken, how they were implemented, and with what result”. This definition has its primary focus to examine the case of ‘decisions’. Other frequently used variables in cases are such as ‘organisations’, ‘processes’, ‘individuals’, and so forth. According to Eisenhardt and Graebner (2007, cited in Bryman & Bell, 2015, p. 67), case studies are a well-known and a commonly used research design in business research. Some of the most famous studies in business and management have emerged from this particular research design. There are different approaches to a case study design, including a single organisation, a single location, a person, and a single event (Bryman & Bell, 2015, p. 67-68). We have centred this study around a case study of one single organisation.

As a research method, case studies are used to understand a complex social phenomenon. A case study design allows researchers to keep holistic and meaningful characteristics of events that occur in real life. Examples of these could be such as, group behaviour, organisational and managerial processes and performance, relations between parties, and such (Yin, 2009, p. 4). According to Yin (2009, p. 9-10), in order to choose research design, one must differentiate the different methods, only by classify the different research questions proposed. Case study design poses the question of ‘how’ or ‘why’. ‘How’ and ‘why’ questions are mostly linked to explanatory research. Exploratory research, on the other hand, mainly focus on the question of ‘what’. However, exploratory research is also applicable to all types of research designs including case studies, experiment, survey, and more (Yin, 2009, p. 9-10). The research question in this study is centred around the question of ‘what’ and is taking an exploratory approach. Based on Yin’s argument, exploratory research (described in section 3.2.1) applies to case studies.

When examining contemporary events, case studies are preferred. In order to examine events, the collection of empirical data is often through observation or interviews. Additionally, the unique characteristic of case studies is the ability to deal with various sources of evidence simultaneously, such as documentation, interviews, observations and artefacts, which may not be available in other research designs implied by Yin (2009, p. 11). Finally, there are two major concerns to be aware of with case studies. First is its accuracy, as systematic procedures are rare and biased views may influence the findings.
Second is its generalisability, as it is hard to make scientific generalisations from a single case (Yin, 2009, p. 14-15).

3.3.1 Research Strategy

The research strategy provides the reader with a general orientation of how the research is carried out. There are two clusters of research strategy used in business research, quantitative and qualitative. The choice of either a quantitative or qualitative research is decided dependent on the researchers ontological and epistemological standpoints as described earlier in this chapter (section 3.1.2 and section 3.1.3). (Bryman & Bell, 2015, p. 37) These two standpoints can be viewed as falling along a continuum ranging from research characterised as more objective, i.e., quantitative, to characterised as more subjective, i.e., qualitative (Long et al., 2000, p. 190). Researchers shall not be wholly bound to one or the other, as valuable sources of information can be dismissed. The authors further state that “those engaged in quantitative research must recognise the quiet, powerful effects of the more ephemeral aspects of the social world. Also, at the same time, proponents of qualitative research must appreciate the robust nature of concrete social behaviours” (Long et al. 2000, p. 195). Thus, it is essential to be aware if this while we carry out this research.

A quantitative study features the quantification in the data collection and analysis, and take an objective approach (Bryman & Bell, 2015, p. 37). As opposed to a quantitative study, a qualitative study is characterised by words in the data collection and analysis and takes a more subjective approach towards research. Based on the theory, research topic and the philosophical assumptions a qualitative method was deemed appropriate for this study. Qualitative research features an inductive method to the correlation between theory and research. Thus, emphasis is placed on theory generation, rather than testing theory which corresponds to the deductive approach commonly used in studies. Moreover, qualitative research emphasises the ever-changing social reality emerging from the creation of individuals (Bryman & Bell, 2015, p.38). In this study, the choice of a qualitative research strategy was deemed best suitable as it reflects both our philosophical standpoints and the choice of the research approach.

3.4 Literature Review

Stated by Ghauri and Grønhaug (2015, p. 50) “all qualified research builds on prior knowledge”. When conducting research as students of a business degree, it is expected to review the relevant literature. Meaning that we should be able to show that we can apply relevant knowledge in line with our degree. The literature included in a study should be of importance for the research itself to explore relevant variables and relationships (Ghauri & Grønhaug, 2015, p. 50).

Based on our insights and analysis of existing research, we managed to critically evaluate current research on the topic of internal communication and sustainability strategies in SMEs. These evaluating processes helped us to narrow down the scope of the research topic as well as identifying research gaps, develop a research question and find relevant theories which would be useful to our subject.

We have mainly been using online databases to find and review literature such as Umeå University Library, Google Scholar, Wiley, Elsevier, Emerald Insight, and complemented
with physical books from the Umeå University Library. Secondary sources, such as annual reports and sustainability reports from the case company, EU, EC and the UN etcetera, has been used to validate the basis of the theoretical concepts. Substantially, cited authors in articles has been traced to its original source as much as possible to receive a greater understanding of the secondary source and where it initially has been retrieved. By doing the latter, will also increase the quality of this study.

In this research, we used specific search words in order to gather relevant and current literature and research for our study. Below are some key search words listed:

Search words: internal communication, sustainability development, strategic sustainability, communication, Framework for Strategic Sustainable Development, communication and sustainability, change communication, sustainability strategy implementation, triple bottom line, SMEs

4 Practical Method

In this chapter, we outline our chosen method for data collection, interview structure, focus groups and sampling strategy. We also present the analytical procedures undertaken by qualitative data. Lastly, we discuss the ethical issues as well as the truth and quality criteria considered for this study.

4.1 Qualitative Data Collection and Analysis

In qualitative research studies, researchers often prefer a more unstructured approach as “keeping structure to a minimum is supposed to enhance the opportunity of genuinely revealing the perspectives of the people you are studying” (Bryman & Bell, 2015, p. 408). Because we ought to conduct an exploratory study, we decided to use a less structured approach in our data collection process. Why we chose a less structured approach was because it would give us the advantage of being more flexible in the process as we gained knowledge about the SME managers and employees views and perceptions about corporate sustainability strategy implementation and internal communication.

According to Bryman and Bell (2015, p. 408), the most common method of collecting data is through interviews as it allows for new aspects of the social world to appear that are important for the individual respondent, in which may never have crossed the mind of the researcher. A loosely structured approach would help us to not only delimit our enquiries in the field of study, but also to ask more general than specific questions to the respondents allowing for new and exciting aspects to emerge.

4.1.1 Interview Structure

The use of interviews in a research could provide the researchers with valid and reliable data, hence, helping to answer the research question(s) and objectives (Saunders et al, 2009, p. 318). There are different types of interview structures: structured, semi-structured and unstructured or in-depth interviews. Structured interview are questionnaires were the researchers conduct the interviews with predetermined or standardised questions to the participants (Saunders et al., 2009, p. 320). Whereas, semi-structured interviews are conducted with different themes and topics prepare by the
researchers. However, the questions could vary from interview to interview and questions could be disregarded in some interviews depending on the business context in relations to the research topic. Additional question may be added if needed to explore the research question. Further, audio-recording and note taking are required to ensure valid and reliable discussion of the empirical data (Saunders et al., p. 320).

Unstructured interviews are also called in-depth interview due to its informal character, which gives the researcher an opportunity to generally explore an area of interest. No predetermined interview questions are prepared in an in-depth interview. However, it is crucial to be prepared on what topics to be explored during the interview. Semi-structured and unstructured interviews are often used in qualitative research and is, therefore, often called qualitative interviews (Saunders et al., 2009, p. 320). This study will take a semi-structured approach when conducting interviews, due to its flexibility but yet considerably structured characteristics. Without such constraints, a loosely structured process will provide us with deeper knowledge and new insights in order to understand and explore the role of internal communication during the process of implementing sustainability strategy in SMEs and thereby goes in line with the nature of our study.

4.1.1.1 Focus Groups

Focus groups are a qualitative data collection method where small groups of participants gather to discuss some issues provided by the researchers (Ghauri & Grønhaug, 2010, p. 133; Bryman & Bell, 2015, p. 512). Focus groups can be arranged in many different forms, such as discussion groups, focused interviews, group research or group interviewing and is often used in business studies to study different areas such as marketing, communication or advertising (Ghauri & Grønhaug, 2010, p. 133). Like all research, it is crucial to establish the target group of the focus group and the research, as well as the characteristics of the participants needed to conduct the study (Stewart & Shamdasani, 1990, p. 18).

General interest and increased participation in the focus group could be created by informing the participants of the general topic beforehand, nevertheless, it is inevitable that the focus group dynamic would be influenced by the personalities and individual characteristics, therefore, the key success factor is to manage these dynamics and take them in to consideration when analysing the data collected (Stewart & Shamdasani, 1990, p. 21; p. 37). However, a dominant group member could in a adverse way influence the rest of the group and affect the outcome of the focus group (Ghauri & Grønhaug, 2010, p. 135). The main advantage of conducting focus groups is the richness of the collected data, participants have the opportunity to express themselves in their own words and feelings as well as argue and discuss the issue/topic with other participants in the group (Ghauri & Grønhaug, 2010, p. 134). However, it could be difficult for the researchers to analyse the data if the data collection is lacking in structure and a skilled moderator. Nevertheless, the participants could be influenced by each other and thereby not completely be representative of the population’s opinion as a whole (Ghauri & Grønhaug, 2010, p. 135). Stewart and Shamdasani (1990, p. 51) argue that there are two key criteria for a successfully conducted focus groups is the recruitment of participants and the design of the interview guide. They continue to argue that the interview guide establishes the characteristics of the focus group and the discussion as well as the composition of participants in the groups, which is further explained in section 4.1.2.
In business studies, focus groups could be particularly useful especially in areas of gather general background information; create hypotheses; learn how participants talk about a topic in order to create questionnaires and other future research; determine issues or success factors for new products, services or programmes (Ghauri & Grønhaug, 2010, p. 135; Stewart & Shamdasani, 1990, p. 15).

Focus groups will be used in this study to receive a deeper understanding of the role of internal communication when implementing new strategies in an organisation and to complement the data gathered through semi-structured interviews. The combination of the two data collection methods is assumed to give a more comprehensive picture of the research problem covered in this study.

4.1.2 Interview Guide

In order for us to develop interview questions which cover all essential aspects of this study, we have conducted an interview guide. We have outlined an interview guide to find the connection of the theoretical framework that is presented in Chapter 2 and to answer our research question: “What is the role of internal communication when implementing a sustainability strategy in an SME?”. Furthermore, a full operationalisation of the interview questions including the connections drawn to the theoretical concepts and the purpose of the question can be found in Appendix 1.

We have constructed our theoretical framework in a way which reflects upon our research question. We start by gaining an understanding of sustainability by presenting theories about corporate sustainability moving along to understanding sustainability development in SMEs as well as the implementation process of a sustainability strategy. The second part of the theoretical framework provides an understanding of communication. We are starting broad, by outlining corporate communication, moving on to understand internal communication in the implementation process of sustainability and a change process as well as the importance of language in communication. The structure of the theoretical framework, empirical findings and analysis will be of similar character, the interviews are also structured in the same chronological order.

We initiate our interviews and focus groups by asking the interviewees and participants what position they have in the company and how long they have worked at the company — followed by asking the interviewees and participants of their perception of sustainability, both from a personal perspective and from the company perspective. Thereby, gain an understanding of the knowledge level of sustainability as well as how the respondents perceive sustainability. Hereafter, the interviews cover the value that sustainability has or would have on the case company, the usage of internal communication and the communication process in change. The questions for the manager interviews and the employee focus groups have almost the same purpose. However, we will ask questions in different ways due to the different level of responsibility. The questions that we will pose to managers are intended to gain an understanding of how sustainability and communication are used strategically in the case company. Whereas, the questions that we will ask in the focus groups intend to gain an understanding of how these strategies are communicated and perceived by lower-level employees.
4.1.3 Sampling Method

In line with this study, case study designs imply two levels of sampling for the researcher, first the particular case; afterwards, the researcher must select sample units within the case. (Yin, 2009, cited in Bryman & Bell, 2015, p. 429). Ghauri and Grønhaug (2010, p. 148) argue that sampling is foremost used in quantitative research, testing various parameters arriving at statistical conclusions. However, samples including one or more units of observations apply to qualitative research. Qualitative research rarely arrives at statistical conclusions. Instead, the purpose is to provide an understanding and gain deep insights which this study intends to do. Things to consider in qualitative sampling methods are for example whom and the number of people to be included in the study (Ghauri & Grønhaug, 2010, p. 148).

According to Bryman and Bell (2015, p. 428-429) Quantitative research is emphasised with probability sampling, whereas qualitative research emphasis non-probability sampling. There are two main criteria for probability sampling. First, if the researcher aims to generalise the results to a larger population. Second, if the research question does not imply any specific category of units to be sampled, but instead on a random basis. Hence, due to the subjective and intangible character, this study will take a non-probability sampling approach. More specifically, a purposive sampling approach which a non-probability form of sampling is and refers to the selection of units in which researchers collect data to answer their research question. Units can be such as people, organisations, departments and so on. (Bryman & Bell, 2015, p. 428-429). Accordingly, we do not aim to generalise our findings to a wider population and our units have carefully been selected on a strategic base in relevance to our research question. Thus, the choice of sampling method naturally fell on non-probability sampling, instead of probability sampling.

Purposive sampling can be separated into five sub-groups, extreme case sampling, critical case sampling, typical case sampling, heterogeneous sampling and homogenous sampling. In this study, a heterogeneous sampling approach has been used due to its diverse characteristics of managers and employees as they represent several different departments within the organisation. Thereby, our sample members are of different character, which enables us as researchers to gather more in-depth data (Saunders et al., 2009, p. 239-240). Thereby, as the sample size is diverse it allows us to receive a comprehensive overview while exploring the implementation process of sustainability strategies using internal communication.

The sample size refers to the number of people which can be challenging to determine in qualitative research. It is hard to know how the number people needed in the interview process in order to achieve theoretical saturation, and it depends from situation to situation (Bryman & Bell, 2015, p. 436). Saunders et al. (2016, p. 297) provide a guideline of an appropriate sample size for different sampling techniques. The minimum sample size of semi-structured interviews is 5 to 25. For a homogeneous population, the recommended number of participants is 4 to 12. Based on this we will conduct semi-structured interviews with six people and three semi-structured focus groups with four people in each group. We believe this sample size will provide us with a decent amount of data in order for us to explore our research phenomenon. Furthermore, collecting data from both a top management perspective and a lower-level personnel perspective will give us a comprehensive understanding of the communication chain and its role when implementing sustainability strategies.
4.1.4 Sample Overview

In agreement with our contact person at the case company, we will conduct six interviews with interviewees representing the majority of the departments at the case company. Participating respondents come from various departments, including HR, Operations, Markets and Sales, Projection and CEO. Fortunately, due to the resignation of the CFO, the position is not replaced and, therefore, the CFO will not participate in this study. Furthermore, three focus groups including participants representing most departments within the organisation will also participate. The focus groups have three to four participants each. The participants of the focus represent departments of finance, construction, building permits, distribution and warehouse, administration, order and logistics and service. The diversity of interviewees and participants will contribute to a more comprehensive understanding of our research purpose of what role internal communication has when implementing a sustainability strategy. This set of data will contribute to gaining an understanding from both a top management perspective and an employee perspective. Focus groups will be conducted to explore sustainability perceptions from lower-level personnel. Interviewing top management will be done to explore sustainability strategy implementation processes. Thus, by analysing the communication process of sustainability between these two divisions provide us with a more in-depth understanding in order to answer our research question.

Both interviews and focus groups will be carried out through face-to-face interviews conducted during two days at the case company’s headquarters. An overview of the respondent, time and duration is presented in a table in section 5.2.

4.1.5 Preparing Qualitative Data

When the data collection is carried out, we will record and transcribe all the interviews and focus groups. The recording and transcription is an essential part of the building process in this study in order to interpret the empirical findings. Following this process allows us to remember and recognise the most important aspects that will emerge from the data collection phase that we ought to discuss later in the chapter of analysis (chapter 6).

4.1.6 Analytical Procedure

Breaking down the analytical procedure is an artificial, yet necessary step for the researcher to understand the logic behind the analysis. Using different techniques and procedures will help us to manage this task and help us to unveil and discover categories and concepts from our empirical findings (Strauss & Corbin, 1998, p. 101-102). Thematic analysis and coding are two standard analytical procedures used in qualitative analysis and case studies. We will, therefore, use these techniques in this study to analyse our empirical findings.

The first analytical procedure used is thematic analysis. Braun and Clark (2006, p. 78, cited in Saunders et al., 2016, p. 579) state that thematic analysis is a “foundational method for qualitative analysis”. Thematic analysis is used to identify themes and patterns that appear from the data set. The data set in this study are comprised of empirical interviews and focus groups as well as secondary data drawn from websites that we will analyse using thematic analysis (Clarke & Braun, 2017, p. 297). Thematic analysis will
provide us with an accessible and systematic process of analysing all data gathered. According to Clarke and Braun (2017, p. 297), the thematic analysis aims to identify and interpret critical themes or patterns of the collected data in relations to the research question, thereby, produce a thorough and quality analysis. The benefits of thematic analysis are its flexibility and that the procedure can be applied across research paradigms as well as it can be applied to both inductive and deductive studies (Clarke & Braun, 2017, p. 298). In this study, a thematic analysis will be applied to find themes or patterns in our different data collections. Furthermore, to find similar patterns or themes among managers (interviews) and employees (focus groups) in order to explore and receive a deeper understanding of the implementation and internal communication process of sustainability strategies.

The other analytical procedure used is coding. According to Saunders, et al. (2016, p. 580) coding helps to break down the information in categories with similar meanings, for example, beliefs, behaviours and interactions, which goes in line with the qualitative nature of this study. Coding labels each unit of data within a data item (such as a transcript) which sums up the precise meaning (Saunders et al., 2016, p. 580). By using this technique, we will be able to identify data that we want to analyse further. In qualitative research, data sets are often large and comprehensive in content. Noted by Saunders et al. (2016, p. 580), in a set of qualitative data, many sources of references such as actions, behaviour, beliefs, events, idea, interactions, policies, strategies are included. As qualitative data sets are extensive coding helps to manage the data that we find interesting to retrieve under suitable codes. The code refers to a single word or a short phrase and can be abbreviated. A unit of data refers to some words, sentence or some longer text that sums up by a particular code (Saunders et al., 2016, p. 580).

Additionally, coding is a tool that helps to link different units that have similar meanings or aspects. It also links different units that are contrasting in which can be further compared (Saunders et al., 2016, p. 581). To conclude, the research purpose guides the process of coding, expressed through the research question and the objectives of the study itself. Depending on the purpose of the study, different units of code will be derived (Saunders et al., 2016, p. 583). Furthermore, different analytical tools are presented by Strauss and Corbin (1989, p. 99) to build dense and grounded theory. Open coding is when “data are broken down into discrete parts, closely examined, and compared for similarities and differences”. Similarities found in events, happenings, interactions yielded in concepts and grouped into categories (more abstract concepts). The same method applies to divergences. These relationships grouped into categories and subcategories are referred to as hypotheses, enabling us to explore new phenomenon about nature (Strauss & Corbin, 1989, p. 102-103). Combining these two methods will help us to extract key components and aspects from the empirical findings that we can discuss and analyse further together with the theoretical framework in order to explore our research purpose further.

4.2 Ethical Consideration

Ethical considerations are an essential component in research (Saunders et al., 2016, p. 201). Moral, principles and values are ethics that impact the way researchers carry out their research. Researchers, including us, the authors of this study, have a moral responsibility to explore and find answers that are true and authentic (Ghauri & Grønhaug, 2010, p. 20). To remain transparent throughout this study, we explain both
strengths and weaknesses in our methods and models to the reader (Ross & Harris, 1994, cited in Ghauri & Grønhaug, 2010, p. 20). In the research process of business studies, the most sensitive relationship is between the researcher and the respondent. Informing the respondent about the research’s real purpose is, therefore, essential. However, researchers are not always confident with telling the full truth as might result in participants to hesitate and not give their full cooperation (Ghauri & Grønhaug, 2010, p. 21). It is, therefore, essential for us to remain honest and open towards our respondents and ensure them that the research will not cause them or their profession any harm.

Diener and Crandall (1978, cited in Bryman & Bell, 2015, p. 134) have summarised four main issues regarding ethical principles in business research: harm to participants, lack of informed consent, invasion of privacy and, deception. First, physical harm, harm to the individual and career development, and mental stress are some examples that could harm participants. To avoid adverse events, confidentiality agreement and anonymity, i.e., the identities and records of the organisation and individuals participating in the study remain confidential (Bryman & Bell, 2015, p. 135-136). Together with the case company participating in this study we have discussed the previous issues and agreed upon an oral agreement so that the organisation and individuals are not identifiable. It should also be noted that section 5.1, Case Company Background, has been approved by the case company.

Second, lack of informed consent means that potential participants might not receive enough information to make an informed decision whether to participate in the study or not. In other words, we will ensure that the participants of this study will know what the research is about and be familiar with the research process (Bryman & Bell, 2015, p. 139). The third ethical consideration is that participants privacy which must not be invaded. Similarly, to the second ethical consideration, participants must be informed and understand what the participation of the research involves (Bryman & Bell, 2015, p. 143-144).

The last area of ethical concern is deception. Deception means that participants should not be cheated on by the researcher. Deception can occur when researchers present the research and the process as something else, rather than what it is. Different degrees of deception appear in business research as researchers many times want to limit the understanding of the topic as they want the participants to be as neutral as possible. It can thus be difficult to draw a line and sometimes not feasible to provide the participating parties with a complete account of what the study entails (Bryman & Bell, 2015, p. 144-145).

4.3 Truth and Quality Criteria

Conducting research in business and management, quality criteria are essential to acknowledge. Reliability, validity and generalisability are three of the most prominent evaluation criteria in quantitative research. Reliability is concerned whether the finding in a study is repeatable or not an address the consistency of the study (Bryman & Bell, 2015, p. 49). What it means is that if a researcher would be able to reach the same findings by using the same research design, then the study would be viewed as reliable (Saunders et al., 2016, p. 202). Validity concerns the “integrity of the conclusions that are generated from a piece of research” (Bryman & Bell, 2015, p. 729). In other words, validity explains if the measures used are appropriate if the analysis of the results are accurate and whether
the findings are generalizable or not (Saunders et al., 2016, p. 202). Moreover, there are two aspects of validity, internal validity and external validity. Stated by Saunders et al. (2016, p. 203) “internal validity is established when your research accurately demonstrates a causal relationship between two variables”. External validity asks, “can a study’s research findings be generalised to other relevant settings or groups?” (Saunders et al., 2016, p. 204).

However, some researchers propose that qualitative research should have a different approach to evaluation. As stated by Bryman and Bell (2015, p. 400), Guba and Lincoln (1985; 1994) propose alternative criteria for evaluating qualitative research based on trustworthiness and authenticity: credibility, transferability and confirmability.

Based on the small sample size used in a qualitative research one might argue about the transferability or generalisability of qualitative research. First, when only using one single case study in an unstructured nature of the research, Bryman (1988, cited in Saunders et al., 2009, p. 335) argues that the difference between a more comprehensive survey study and a single case study is not as different as it might appear. On the contrary, a case study could study a wide range of people and concepts that is accurate for which is more likely to be useful in that specific research context, while, a survey sample might focus on only one specific demographics et cetera (Bryman, 1988, cited in Saunders et al., 2009, p. 335). Second, it is up to the researchers to determine the relationship between the existing theory and the case study findings in order to distinguish its significance, which in turn will allow the research and theoretical proportions to be tested in other research contexts (Saunders et al., 2009, p. 335).

According to Bryman and Bell, (2015, p. 403), confirmability is to ensure that the researchers can show that they are acting in good faith and that personal values should not reflect the findings or the theoretical implications. However, they continue to argue that completely objectivity in business research is impossible.

Apart from transferability and confirmability, authenticity raises a more extensive set of issues concerning the broader scope of political effect on research. Guba and Lincoln (cited in Bryman & Bell, 2015, p. 403) argue for four different authenticity criteria for evaluating qualitative research including fairness, ontological authenticity, educative authenticity, catalytic authenticity, and tactical authenticity. The ideas of Guba and Lincoln differ to some extent to the criteria that Yardley presents. Yardley (cited in Bryman & Bell, 2015, p. 403) argue for four other criteria when it comes to authenticity: sensitivity to context, commitment and rigour, transparency and coherence, impact and importance, and the last one, impact and importance, in which are closely related to the criteria presented by Guba and Lincoln (cited in Bryman & Bell, 2015, p. 403).

Credibility is essential and addresses several aspects of social reality. Credibility is particularly seen in the criteria of trustworthiness. If the social reality can have several different aspects, it is the credibility of the aspect that in which the researcher findings are going to determine the if it is credible or not to others and can be accepted. Credible findings ensure that the research is executed in good practice as well as published findings are understood coherently by the respondent and social actors (Bryman & Bell, 2015, p. 401).
5 Empirical Findings

In this chapter, we present the empirical findings drawn from the qualitative data collection. First, we present the background information about the case company chosen for this study. Second, we provide a table presenting an overview of the sample collection. Lastly, we outline our findings from the semi-structured interviews with top-management, after, from the focus groups with employees following a chronological order starting with different perspectives on corporate sustainability and then moving on to internal communication.

5.1 Case Company Background

The case company, chosen for this study, operates in the housing construction industry and is one of Sweden’s largest actors in the industry. The company was founded in 1993 in the county of Dalarna, located in the middle of Sweden. Today, the company is active in several Nordic markets, including Sweden, Norway, Finland and Denmark. The company’s business idea is to together with customers develop and create cost-efficient and quality houses. Furthermore, the vision is to be the first choice amongst customers in the Nordic market when it comes to quality-conscious houses (Case company, n.d.). Trustworthy, a driving force, welcoming, flexible and affordable, are the company’s lead-words which permeates the whole company and its operations. The case company is one of the few among larger housing construction companies who build their houses on set, piece by piece. Hence, factories are not used for manufacturing (Case company, n.d.).

The company has approximately 125 employees, which we count as an SME in this study. However, according to the Swedish legislation concerning sustainability reporting, the company is bound to conduct an annual sustainability report as a complement to their annual report. Based on their balance sheet total and net sales they are obliged to conduct an annual sustainability report as these two variables exceed the threshold for companies who are bound to report. There are three criteria, and if the comply fulfils more than one criterion, they are obligated to conduct a sustainability report. The three criteria are the following: more than 250 employees, more than 175 million SEK (Swedish krona) in the balance sheet total, or more than 350 million SEK in net sales (KPMG, 2017). The company must fulfil one or more of these criteria two years in a row to be obligated to conduct a sustainability report. However, the Swedish Government advise every Swedish company to conduct a sustainability report (Svenskt Näringsliv, n.d). In 2016, was the case company’s balance sheet total of 260 million SEK and they had net sales of 641 million SEK. Compared to 2017, where balance sheet totals were 261 million SEK and net sales 548 million SEK (Case Company, 2017). Which in turn means that the case company is obligated to complement its annual report with a sustainability report based on these numbers.

5.2 Sample Overview

The table below outline an overview of our sample collection outlining the interviews that was conducted with top management. To note is that the interview with respondent (1) was much shorter than the other interviews. However, this did not affect the quality of the outcome of the study as both interviews and focus groups provided in-depth insights and knowledge, thus, the quality was met.
The table below outlines an overview of our sample collection, outlining the focus groups that was conducted with employees.

<table>
<thead>
<tr>
<th>Number of Participants</th>
<th>Organisational Level</th>
<th>Type of interview</th>
<th>Duration/Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>Employees</td>
<td>Face- to- face</td>
<td>26.20/190404</td>
</tr>
<tr>
<td>4</td>
<td>Employees</td>
<td>Face- to- face</td>
<td>28.54/190404</td>
</tr>
<tr>
<td>3</td>
<td>Employees</td>
<td>Face- to- face</td>
<td>23.05/190404</td>
</tr>
</tbody>
</table>

5.3 Top-management Perspectives

5.3.1 Understanding Corporate Sustainability

We initiated our set of questions by asking how managers in the case company define and describe sustainability from a personal perspective and how managers view corporate sustainability from a company perspective. None of the respondents has explicitly mentioned the definition of corporate sustainability: “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” stated by the WCED (1987, cited in Engert & Baumgartner, 2015, p.821), but have touched upon the concept. Some respondents explicitly mentioned the triple bottom line developed by Elkington (1998, cited in Engert & Baumgartner, 2015, p. 821) and implicitly mentioned by others. However, most of the respondents implicitly touched upon the concept.

Respondent (1) touches upon the definition of corporate sustainability and defines sustainability in the way that “we have to handle the resources, such as environment etcetera, in a way that makes it remain tomorrow as well”. From a company perspective, much focus was placed on a sustainable end product from an environmental perspective and that sustainability is more linked to the houses and not as much on the process beforehand.
When it comes to sustainability in general, Respondent (2) thinks about products that have a long lifetime. From a company perspective, closing the loop came Respondent (2)s mind, by making the entire lifecycle of houses more sustainable and creating a circular production process through responsible use, reuse and recycle of materials. However, it becomes more complicated from a company perspective as profit becomes an essential factor in corporate sustainability. Additionally, the customer often has a different perception of sustainability. More frequently the company want to provide more sustainable products than the customer wants. Even if customers demand sustainable products, in the end, the more delicate surface overcomes the sustainable product.

From a personal viewpoint Respondent (3) thinks sustainability is quite uninteresting, however, thinking of the kids of the next generation it becomes a different story: “When I start thinking about my child, that is when it becomes interesting, and I realise that something comes after my time here on earth”. Implying that the younger generation exposed to more information regarding sustainability, changing their mindset towards sustainability, which Respondent (3) thinks is promising. From the company perspective Respondent (3) continues to explain that even though the company do not have a written formal sustainability policy, it appears to be deeply rooted in the walls of the company, which means that the company is already thinking in terms of corporate sustainability. Respondent (3) believes this is partly due to the low average age in the company, where the younger employees have different perceptions about sustainability than the older generation. When the case company initiated the current sustainability project, they thought they had to start at zero and start to act quickly. It appeared, however, that the case company was undertaking several things and was already working and talking in sustainability terms, choosing suppliers with care and such.

Looking at sustainability from a personal view, Respondent (4) views sustainability as finding a way for the company and as an individual to live as best as possible at the same time minimise the environmental footprint. Having a sustainable company to be proud of towards owners, customers, employees and other external parties is also of importance to Respondent (4). Again, complexity is a word that appears. Knowing what choice and direction to take that has the most sustainable impact over time is a significant challenge both as a consumer and as a company. Forecasting what the best long-term option, is essential as opposed to delivering a quick short-term solution that meets the demand from trends in the market. In Respondent (4)s opinion it is a challenging and complicated task. By delivering high quality housing that have a long lifespan and that the houses are more energy efficient than the market average the case company has incorporated sustainability unconsciously, explaining that “we use as much environmentally friendly materials as we can to reduce the env ironmental impact, or that do not affect the environment to such a large extent”. Additionally, an initiative with a local partner to bring out more sustainable materials to deliver a more sustainable product can be seen partially as a project within sustainable development, Respondent (4) explains.

For respondent (5) sustainability refers to the three components of economic, social and environmental impacts. Even though the environmental dimension has been of most interest Respondent (5) implies that “looking at only one dimension does not work when running a sustainable company and it is important to find the balance between all three dimensions. The extra costs it implies has to be in line with what customers are willing to pay for it. Otherwise, the most sustainable company will run out of business without contributing to the better”, hence, finding the balance between the different sustainability
dimensions is crucial. Their future customers will have a different demand regarding sustainability than the customers of today as the younger audiences have a more realistic worldview with different needs and demands. From a company perspective, it is, therefore, necessary to adapt accordingly to the demands of the next generation. Otherwise, the company will not survive. Accordingly, companies have to change at the same pace as the customers’ values change as well as the customer has to be prepared to pay for green solutions.

For Respondent (6) defining sustainability is difficult and complicated. Respondent (6) think first and foremost of the environment, for example reaching goals of the Paris agreement. Another thing Respondent (6) associates a lot to sustainability is having a sustainable life situation where physical and mental wellbeing is essential. Another denominator explained by Respondent (6) is the power of what the economy holds, as long as people or companies make a profit of something that is not sustainable, it will continue in the same path. From a company perspective, having a sustainable product is fundamental and that customers feel they are making a sustainable choice by choosing their products.

Additionally, the company would be able to profile itself both as a supplier but also as an employer as a sustainable organisation. Creating a sustainable working environment with wellness programs and where employees care for one another is essential for the company to remain as an attractive employer as well as a flexible employer in order to cater different needs of different employees. Starting from the roots of the organisation and creating a vision is thus essential, implied by Respondent (6).

5.3.2 From Conceptualising to Implementing Sustainability Initiative

Respondent (1) do not work with sustainability consciously stating that “a part of my mission is to make sure that we have an organisation that is to be developed based on what we need in the future”.

For respondent (2) sustainability is an exciting topic and brings the subject to the table in his department. Sustainability is often enormous, and the projects become vast and overwhelming. Starting by running smaller and simpler projects, stating that “what can we do in the everyday working life in our department that does not require someone else to do something, but only us, we do not need to save the world, but starting small is a way forward”. Respondent (2) describes some practical initiatives that came to mind which could be more sustainable such as running the trucks on renewable electricity, as well as, running the wheel loader running on diesel instead of gasoline. Small changes can have an enormous impact in the long term.

From a practical point of view, Respondent (3) started to investigate more sustainable solutions only some time ago. Paper materials such as product catalogues, brochures and flyers are printed in large amounts every year. The fact that these could come from suppliers that recycled material is something with looking. Respondent (3) explains “it will most likely be much more expensive buying recycled material, but worth it in the long term”. They have also implemented smaller initiatives in the company, such as the printer is connected to a personal tag, saving considerable amounts of paper.
Respondent (4) explains that it is not until recently they have been talking in sustainability terms. For business trips, they try to avoid flights as far as possible and instead take the train as well as staying at hotels that have an environmentally friendly and sustainability approach. Sustainability has not been brought up for discussion in the company. However, Respondent (4) implies, “it feels like we have done a lot in the company, but we have not been able to communicate our actions until recent”. Although the awareness is yet quite low in the company, further, Respondent (4) says “we have not succeeded in looking beyond the present, the priority has been on delivering a product today but what will we deliver in a few years?”. Raising this question is, therefore, important for the case company’s future and survival. Thinking about the younger generation who have higher awareness and are more engaged than the older generation. Additionally, Respondent (4) implies that, “there is a great desire from us in corporate management to try to make everything possible for us to do within sustainability in the short term without compromising our existing business. We might be able to change our products to more sustainable products”. Moving towards a more sustainable product also implies more expensive houses and not sufficiently competitive. Hence, Respondent (4) implies that, “on the wish list of our customers, sustainable houses are still at a low rate, floor plan, design, functionality and price are more important. However, the customer demand can change quickly, therefore, being at the forefront when the change occurs is essential”.

Additionally, Respondent (5) explain how the company have worked a lot with making the product’s energy efficient. For some years ago the company entered a sustainability project of which customers were not prepared to pay for, the project failed to resolve in a loss of millions of SEK. The house that was intended to be extremely sustainable appeared to be the opposite. Thereafter, the case company have taken a step back. Now the company is looking more at CO2 emissions than energy efficiency as the ratio is much lower than CO2 emission: “the energy is already low, and improvements are marginal, instead of how should we make sure that it does not require 30 tons of CO2 to make a house?”. Respondent (5) further explains that innovating and developing new sustainable materials often has two sides, and it is essential to find the best possible solution in-between.

Substantially, Respondent (6) stated that the company do not do much more than a current ongoing project Vägg 2020 where they are developing the wall of the future looking at Life Cycle Assessments and Life Cycle Costing which are relatively new to the company. Besides, they have been working with energy efficient solutions for a longer time and have now employed a specialist to give professional advice for agents and customers. Respondent (6) further wonders “how much do we think about sustainability in everyday life at the office?”, indicating that there is much left to do within the company. At the same time Respondent (6) do not recall something urgent they have to stop doing, perhaps because of the low awareness in the company. Respondent (6) also implies a concern about whether the market is ready for more sustainable products. Additionally, are the builder skilled and educated enough in order to construct houses with more sustainable materials, if so, are there enough of builders to construct 700 of such houses per year. Applying more research and education to new materials is a step in the right direction according to Respondent (6).
5.3.3 Implementing Sustainability Strategy into Business Strategy

For Respondent (1) the company sustainability strategy is not implemented in the core business strategy, but two separate parts, partly due to the low awareness in the company although the awareness has started to increase since they began the sustainability project recently. Respondent (1) further explains that all three sustainability components are essential when integrating sustainability. Implying that not only talk about the product itself but look at the more comprehensive picture: “for us, a lot comes down to identifying, because we do a lot, but we are not aware of it. Therefore, we have to bring everything up to the table and look at what we do”.

For Respondent (2) the sustainability strategy is not crystal clear: “no one is against a sustainability strategy, but it is more a question of what do we do now? I believe what we have started with is the right way to go - to start small”. Respondent (2) says that sustainability strategies often become too large defined by words that are too big to understand how to take action. Respondent (2) suggest ways to undertake sustainability efficiently is working with different Eco certificates, such as Svanenmärkning⁴, and learn from others who work with sustainability without having to reinvent the process.

Again, it appears that the sustainability strategy is not integrated into the core business strategy as of today according to Respondent (3). However, Respondent (3) explains that the goal with the ongoing sustainability project is that it will culminate in a sustainability strategy, implying they are in the middle of the process. He emphasises the importance of communicating and involving the personnel, which they did from day one by informing, having workshops and taking in suggestions for substantial arrangements. “The point is to include all staff members and have them on the same page” according to Respondent (3), who also believes that all personnel are aware of the current sustainability project.

Although the company is in a start-up face with its sustainability strategy, Respondent (4) believes that the sustainability strategy is already a part of the business strategy stating that: “as a matter of fact, it is more about getting the message up and spreading it to all employees and all departments”. Respondent (4) highlight the importance of being transparent in their message and have a clear strategy that they are today: “we have announced that we have to do something within sustainability, but not in a clear way what we are supposed to do and what our long term goals are. We have to be more concrete if sustainability is going to be a driving force in the and a part of the business strategy”.

Respondent (5) explains that the company makes a business strategy every year for the following three years, stating that “last year’s business strategy did not have much sustainability implemented as this year’s business strategy will have”, implying that it is not until now sustainability has become prevailing. Respondent (5) indicates that all three dimensions of sustainability have to be incorporated and finding the balance in-between is essential. Public information about sustainability, specifically CO2 emissions, should be easy to access. Stating that, “photovoltaic cells, manufactured in China, have lignite for electricity production, that puts extreme strain on the environment when manufacturing it, the environment strain takes 20 years to save on reduced environmental

⁴ The official environmental certificate of the Nordic countries. To receive this certificate certain requirements, need to be fulfilled by the whole value chain and the certificate is re-evaluated every five years (Svanen, n.d).
impact in Sweden […] how can we produce solar cells with clean electricity, it is more complex than I thought”, implying that there are always two sides.

As of today, the company is lagging behind in its sustainability strategy making according to Respondent (6): “it feels like it will be a bit in retrospect, we say what we have done instead of having a greater strategy in advance that we work through, just as we have an IT strategy we need a sustainability strategy”. An example mentioned was that the company implemented a new CAD system which was more accurate when calculating the quantities and measures of material which lead to cost and transportation savings and minimises spillover. Having a long-term vision of sustainability and how far the company have reached would be helpful, stated by Respondent (6). Additionally, Respondent (6) thinks that formal standards for travelling etcetera should be implement in the company.

5.3.4 The Effects of Sustainability Strategy Implementation

Sustainability initiatives is a matter of survival for the organisation according to Respondent (1). When a company implement sustainability because they genuinely believe in it, it will have a positive effect on the company. Respondent (1) means that implementing sustainability because of its current trend and for PR purposes will have the opposite effect: “it has to be genuine from the company’s side, otherwise, why bother”. Respondent (1) continues to explain that there is no doubt that future customers and employees will require sustainable companies: “if we do not take this seriously now, we will have to pay for it in the future, it is simply a matter of survival”.

This question was not asked to Respondent (2), which we noted afterwards and did not manage to receive a complementing answer. However, this may not affect the outcome of this study due to the similarities in the answers the rest of the interviews provided.

Respondent (3) believe that different sustainability initiatives will have different effects on the organisation: “what has the greatest effect may not be the one that engages the most”. Respondent (3) provides an example, “we change plasterboards in all our houses. From being thick to half as thick, just that weight, 250 million tons a year, a lot less to transport which has an enormous effect on emissions from lorries, etcetera”—implying that even though changes have a substantial effect on the environment, few people are talking about its effects at the office. Meaning that it is hard to get the same effect among employees. Respondent (3) continues, what affects employees was when the company had a guest speak about sustainability and how individuals can think and act on a private basis, stating that “perhaps this has a greater influence on employees”. From a social perspective, the company bought a pool table for the common area in the office instead of purchasing Christmas gifts to all employees which contributes to the social aspect of sustainability, “I think these types of initiative will make employees more engaged in sustainability, but it is difficult to know”.

According to Respondent (4) the case company has a young average age who would appreciate working for a company that is ahead of its time and think in a future-oriented manner. Sustainability initiatives would imply working and investigating new areas through the entire value chain in which Respondent (4) think employees would enjoy, “I think that there would be many who would think it would be fun to explore different ways of building houses, new types of materials we can use, new sources of heat and energy
and so forth”. Respondent (4) continues to explain, a current project, Vägg 2020⁵, is a project, aiming to produce a new wall that will reduce the environmental impact. Working with such projects as Respondent (4) think it will boost motivation among employees.

For Respondent (5) sustainability initiatives will move the company forward and stay ahead of the market, “it will affect the company in such a way as it becomes more up to date and innovative, all initiative in the company must strive to move the company forward”. Implying that the case company has to change in line with the market, it is only a matter of finding the right speed.

For Respondent (6) sustainability initiatives contribute to not only a better world and behaviour, but also fellowship among employees. Respondent (6) signifies, “I think it is good because it causes the person to gather around a common subject, no matter what department - something more significant which goes beyond the core working tasks - that was what I experience after having the guest speaker - it increased the togetherness in some way”. Respondent (6) continues to explain that beside concrete actions, sustainability initiatives affect the organisation in such a way that it creates a sense of belonging and pride working for a company that takes a responsible stance.

5.3.5 Creating Organisational Value with Sustainability Strategy

Worth noting, the question of how sustainability creates value or could create value to the case company were not asked until interview 3, thereby, we are lacking in answers from Respondent (1) and (2). However, this will not affect the outcome of this study due to the similarities in the collected answers both from interviews and focus groups.

According to Respondent (3), sustainability will be more and more important as the generation is shifting towards the young population. Whereas, today the customer does not care if the products are sustainable, however, design, price, function and other conveniences are ranked higher from a customer point of view. He continues to argue that the case company do not have a choice whether or not to apply and implement sustainability, due to the shift in generations and the increased awareness among young adults about sustainability. However, the case company chooses not to communicate and talk about some sustainability that might appear as greenwashing to both the internal and external environment. Respondent (3) states “we would not want to end up in greenwashing, that is not of interest, we want to do it [sustainability] for real”.

Substantially, Respondent (4) feels like the case company is far ahead of its competitors when it comes to sustainable value added to customers compared to competitions. In the sense of a sustainable product and the fact that customers know what they are getting when building a house with the case company. However, it is not until the recent month they have talked about sustainability in the company, and “it was surprising that we do a lot but don’t talk about it or don’t talk about it in the right manner, which we have started to do now, and I think that is wise and necessary”.

Respondent (5) states that “marketing-wise would it do so, but I would like to see that my children and employees’ children could still live on the earth, which creates a value itself”. However, Respondent (5) argues that it is not the value to marketing that is the

⁵ Vägg 2020 is a project were the case company are working towards developing sustainable solutions to construct and build walls of their houses (Case Company, n.d).
driving factor because it is not possible that the case company will become that unique compared to competitors and that will create a unique position in the market.

Additionally, Respondent (6) state that the feeling of doing something right and with great conscious go to work every day creates value and pride, both as an employer but also to advertise the case company’s product with pride.

5.3.6 Internal Communication Procedures

When it comes to internal communication all of the respondents agree that the case company need to develop a strategy and communication plan. Nonetheless, internal communication has worked to some extent but not good enough. The internal communication channels currently used by the case company includes intranet, email, staff meetings and department meetings. Respondent (1) stats that the monthly employee surveys often show that the employees want the top management to improve internal communication and its clarity. It is shown that communication in the case company is often top-down, thus, the communication down-up fails to move up to the top management.

Furthermore, Respondent (2) states that management communication receives much criticism and is seldom done right, it is always too much information or too little. Furthermore, “I think we have a lot to learn of micro-communication, […] spread the message faster in small doses to repeat it”. Which is, “[…] how it should be communicated, not dramatize but make it an obvious part, what we do today with classic staff meetings and an intranet, I do not think it is working”. Whereas, in regard to sustainability, communication has it been absolute silent up until the beginning of 2019, which Respondent (2) is ashamed of, implying that “we have not communicated that we are working for the environment. We might have done it, to be honest, the customers have not cared for or bought these products”. Respondent (2) argue that communicating sustainability should not be a project like anything else — instead, something that all employees should keep in mind at all times.

Additionally, Respondent (3) is one of the respondents who have the most positive approach to the company’s internal communication. Respondent (3) states that even though the case company do not have a specific employee working with internal communication it is working relatively well. However, internal communication is indeed a top management responsibility as managers are beholden to inform employees, which varies from department to department. Furthermore, “every staff meeting is videotaped and posted on the intranet, which makes it available for all”, these meetings bring up current events in the company as well as connect with previous events. The answer differs from the respondents of the frequency of these staff meetings. They are held either once every month or every other month.

Consequently, Respondent (4) talks mostly about how initiatives are communicated externally (which could be a result of the department Respondent (4) works in) first and foremost to agents who in turn communicate to customers. Internally, managers are responsible for meetings in each department. Worth noting is that the number of employees in each department varies drastically, which makes the department manager responsible for communicating information about current events and similar to its department.
However, Respondent (5) agrees with Respondent (1), there is always critique that there is not enough information provided, which it is in most companies. Hence, “it does not state if we are good or bad at communication, but we need to keep this in mind, you could never be good enough when it comes to information that people says yes now I know everything”.

Whereas, Respondent (6) sees improvement opportunities for the intranet where it would pop up on the screens when employees start their computers, however, this idea had met some resistance. Thus, Respondent (6) states that “to post something on the intranet is not the same as informing employees”, a suggestion to start a dialogue about a current event is to put up screens in the common areas where news from the intranet would appear daily. Which could according to Respondent (6) start the buzz, hence, encourage employees to talk about the information on the screens.

5.3.7 Corporate Identity and Corporate Language

In regard to whether or not the respondents have experience misunderstandings or resistance among colleagues in regard to what the case company stand for, Respondent (1) implies that once in a while there is a difference in what that company stands for and that the case company has landed in the values. Furthermore, they can be better implying that, “again, I think it is important that it is for real”.

Additionally, Respondent (2) says that there is a different meaning of the company between employees all the time since the company is simultaneously moving and developing as it is a living organism. The case company stands for ‘a driving force’ which could be incorporated in many different ways depending on the background. If an internal or external stakeholder likes innovation, the word might mean that the company is at the forefront in the market, but it means that the company is right behind everyone else but not last. Respondent (2) states “what is the meaning of the words really?” Concerning sustainability, does Respondent (2) wonders how far a company should take it? In an organisation perspective, “working too much with sustainability will result in bankruptcy, but companies have to work quite a lot with it to take a stand. It is hard to find a balance and to do so there must be much arguing”.

On the contrary, Respondent (3) says that there is no differences or misunderstandings in what the company stands for, much because of the brand platform that the company has created where most values are put into words.

In line with Respondent (3), Respondent (4) outline that the case company’s shared values are well communicated, and that the CEO has highlighted of great importance in the staff meetings, which has resulted in that most of the employees know them. However, Respondent (4) further states that, “from the start in 1993 up until now, the company has moved from being a low-price supplier to slowly becoming an expensive option”. Thus, Respondent (4) says that the most noticeable change has been for the sales agents. Where, it is stated that they cannot sell on the cheap price anymore, and they have not yet understood the ‘new’ vision - “we have said that we want to be the biggest and strongest supplier of quality houses in the Nordic market, which makes it hard to be a supplier which works with low prices, it does not add up”. Additionally, Respondent (4) state that there is a vast difference in how different departments of the company incorporate the
case company’s shared values since a large part of the company consists of engineers and sales agents. Engineers think in one way, what is possible to, for example, build. While the sales agents what to satisfy the customers by fulfilling their needs and requests. The case company stands for freedom, thus, there are some differences in what freedom represents and to what extent it can be incorporated.

In line with Respondent (1), (2) and partially (4), Respondent (5) imply that there are differences in how every person incorporates the company’s soul, much because of communication. Respondent (5) has tried to communicate through the business idea and strategy, “no one understood, now I have changed and says I have a dream instead followed by twelve points of how I want the company to look in an undefined future”.

Moreover, Respondent (6) states that, “it is quite often, we stand for flexibility, what is it that we do and what we do not do, I think that is the hardest value we have to define in our company”. Respondent (6) implies that someday has to be the first day of trying something new. However, due to differences in background and department, it could be discussions of what is included in the standard assortment of options for the customers.

5.3.8 Communicating for Sustainability

A large part of our study is centred around how sustainability is communication within an organisation, both to create an understanding of how it is does, but also to further enable development of opportunities for organisation to successfully implement a sustainability strategy in the core business through internal communication. Hence, we asked our respondents how sustainability is communicated today or how they would like it to successfully be communicated.

Whereas, Respondent (1) implies that sustainability communication has not occurred at all within the company up until the last couple of months. Furthermore, Respondent (1) says “during this year I think we have done it well, we have talked about it several times during our staff meetings, we had an inspiration lecture for employees, and now we have started to communicate it more and started a dialogue about it in general as well as we see it as an important strategic point”.

Building on Respondent (1)s apprehension, Respondent (2) implies that the case company has started strong with communicating sustainability once they started. Furthermore, Respondent (2) states that “everyone should talk sustainability, instead of lying the responsibility on someone else, in that case, the company has failed, and I hope we are not getting there but that everyone will talk about sustainability together”.

Additionally, Respondent (3) says that sustainability already has a central role at the staff meetings and as soon new material is available it is posted on the intranet and communicated to employees.

Moreover, Respondent (4) implies that there has been limited sustainability communication. However, “the last six months [sustainability] has had a larger focus. It has been communicated both at the staff meetings - we even have had other meetings where we have only talked about sustainability with the employees, and we have talked about it differently at meetings with top management as well.” Respondent (4) says that something simple as recycling was not implemented at the case company up until six
months ago. Furthermore, “it talks some about greenwashing, that things are done just to look good but are not really interested, just do it because and I don’t think it is like that here, but we have discussed it – how far should we go and what do we need to do to fill the aspects of sustainability and environment”.

Respondent (5) outline that sustainability is first and foremost communicated through the webpage externally and the staff meetings internally. Furthermore, Respondent (5) saw a need to communicate sustainability because it was non-existing, “we didn’t even talk about what we were actually doing, then it is dumb washing, we need at least to start talking about what we are doing, because when you start talking about something you create an interest in it and more activities”. Respondent (5) personally thinks about not use too much CO2, which is of high importance, “we need to help to educate the world, thus, we are starting with us”.

Conversely, Respondent (6) imply that the same channels are used to communicate sustainability, however, that the work with sustainability is just starting. Furthermore, externally has the webpage just been updated with a particular side for sustainability, “I wish that we would do more on our webpage and in our product catalogue, more articles”. Respondent (6) continue to talk about a project which is focusing on sustainability, and where the company is investigating alternatives to materials used, more sustainable ways of building houses, however, “we do not talk about it, we just do”.

5.3.9 Change Communication Processes

In regard to the process of communicating in change, we asked the respondents how communication flows in a change process today.

Whereas, Respondent (2) experience that changes in the product line is well planned and executed, however, it differs depending on the change. Furthermore, “the problem with processes is that they often become very complex, which could result in that the process will be too hard to execute”, which is way, “you need to find a way to make the simple small processor changes, […] it is hard, because how do you communicate to make people understand a change?”. Respondent (2) implemented a change recently where it made employees need to think both once and twice before printing paper, to minimise the waste of paper — this change was communicated thoroughly but not democratic. Consequently, Respondent (2) states that it is not possible to go around and ask every employee about the change, that is when the process becomes too complicated, “change is hard, but fun”.

Additionally, Respondent (3) outline tools and channels which are used in the change process. Where, smaller changes are communicated on the intranet while more substantial changes are communicated on the staff meetings both before, during, and post-change with feedback opportunities.

Consequently, Respondent (4) outline the how the change process is executed from decision to when it is communicated to the company. Implying that the primary responsibility lays with the CEO, whom together with the top management develop the strategic plan for the next three years for the company to keep evolving. That strategic plan is also brought up with the owners who decide in what direction to go and “from there it is the CEOs responsibility to inform the employees and the departments”. Furthermore, “there are frequent check-ups in top management where the strategic plan
is evaluated- is it going according to the plan, is green, yellow or red [status]”. Respondent (4) solely focus on how the top management plan, execute and evaluate the change process, thus, the internal communication process to lower-level employees are not substantially mentioned other than it is the CEOs responsibility. Further Respondent (4) states that, “usually we have two strategic days in the spring and two in the fall where we go through the status of current initiatives as well as look at future initiatives to develop the company in a way that the owners want it to”.

Respondent (5) outline that managers are informed about a change first and after that, it is communicated at staff meetings, complemented with emails, posted on the intranet. Furthermore, “to update employees how it goes but we also look at what employees want to know, it is not always the same as what I think they should know, which is why it is important to find a balance”. Respondent (5) says that it is beneficial to inform too little than too much since too much information could make 0% listen while little information might get 30% to listen. When it comes to feedback after a change, Respondent (5) says that “we are trying to capture that, we have had some groups, but we have not been as structured as we would have wanted it”.

Consequently, Respondent (6) are not practically proud of how the communication has flowed in regard to change and implies that the internal communication process when it comes to change has not that high rates among employees. However, “the deliver declaration is updated twice a year […] which is decided far ahead and is executed relatively good”. Thus, Respondent (6) imply the other changes might not have been communicated as convenient, some employees got the information in time others did not, furthermore, “it is always hard to know how to inform, some get concerned of too much information, some get concerned when they don’t get information, it is really hard”.

5.4 Employee Perspectives

5.4.1 Understanding Corporate Sustainability

We initiated the focus groups asking the respondents of their perception of sustainability, both from a personal perspective as well as from a company perspective. First, we outline how the respondents perceive sustainability from a personal perspective, followed by the perception of what sustainability is to case company.

All focus groups implied that sustainability and corporate sustainability was difficult to describe and define. Whereas, Respondent (1.1) thinks about the environment when referring to sustainability, as well as recycling and having a sustainable lifestyle which Respondent (1.2) agrees on. Furthermore, Respondent (1.4) refers to the company perspective of sustainability, describing that keeping and develop its employees so that people want to work and stay at the company is sustainability. Respondent (1.3) adds to the latter that maintaining its employees can strengthen the brand.

Similar to respondents of focus group 1, Respondent (2.1) sees sustainability as things and objects that last over a long time, that they have a long lifetime. Whereas, Respondent (2.2) agrees that quality is essential but also recycling different materials. Additionally, Respondent (2.3) continues on the same line, “one should not consume more than their resources”, meaning that there should be a circular economy. Respondent (2.4) agrees with Respondent (2.1) and think more about sustainable consumption of food and clothes. Respondent (2.2) also imply that buying more environmentally friendly products as well
as reduce waste. Furthermore, focus group 2 also discusses that environmental consciousness has become greater and imply that people think more about the long-term consequences.

Focus group 3 discuss sustainable consumption. Where, Respondent (3.2) thinks about reusing different material and think more consciously about what materials to use or buy as well as using things as long as possible to its full potential. Additionally, Respondent (3.3) imply the importance of not wasting the earth's resources and conscious consumption, “buying too much of what you do not need and not replacing furniture and clothes only because it goes out of fashion as well as not buying excessive food and to eat it all to reduce waste”. Substantially, Respondent (3.1) agrees that consumption is associated with sustainability and is a very complex subject.

The answers differ somewhat when the respondents are asked to describe and discuss sustainability from a company perspective rather than a personal perspective.

Whereas, Respondent (1.1) describes how they had to start with sustainability reporting which became a regulatory requirement from 2017. Further, Respondent (1.1) realised that sustainability is much more complex than she thought, stating that, “[…] [I] realised that there was plenty of thing that you can write about in the sustainability report, it became very complex for me who is sitting in the finance department as we are quite isolated from what is happening in the rest of the company. I knew nothing about what we do, so I had to ask others - what do we actually do?”. Respondent (1.1) continues that whilst putting together the sustainability report she realised that they do a lot within sustainability which has not yet been formally written down. Additionally, Respondent (1.3) implies that it is important for the company have a clear sustainability strategy, whereas, Respondent (1.1) agrees that they should have a plan for the company to work towards. In line with previous answers, Respondent (1.3) state that the sustainability strategy should imply all regions and countries they are active in. Whereas, Respondent (1.3) add to the point, “looking at the whole value chain we are doing the small talk, so what criteria do we actually have on our suppliers and entrepreneurs who construct the houses - are we choosing suppliers from a sustainable perspective?”. Respondent (1.4) fills in stating that “there are many steps in the supply chain, our suppliers also have suppliers, how far is it possible to dig in the supply chain?”. Substantially, Respondent (1.3) stated that the overall strategy is to reduce material spill over, which is sustainability thinking.

One sustainable aspect that was brought up by focus group 2 was that case company supplies timber from Sweden rather than from overseas countries, which was implied by Respondent (2.4). Respondent (2.1) adds that when buying from Swedish suppliers they have more control and can ensure that it comes from good conditions and that it meets the quality requirements to a larger extent as opposed from purchasing from other countries. Additionally, implied by Respondent (2.1), the product becomes more sustainable due to the short transportations distance. Also, Respondent (2.4) and Respondent (2.3) adds that their customers can choose and add more sustainable choices if they like to. Whereas, Respondent (2.1) implies that all their suppliers are well-known, large ones within the building and construction industry which have good products, “I think that customers who buy our products feel comfortable and secure in our product selection”. Further, focus group 2 also touches on the topic of social sustainability in terms of working conditions and environment to ensure the well-being of the personnel.
at the company.

Furthermore, Respondent (3.2) discuss a lot about the company's distribution and transportation, “we have a lot to think about when it comes to transportation, how we send the material, how we can collect material and pack more efficient so that one truck can go rather than three trucks”. Additionally, Respondent (3.2) imply that it is important to think one extra time before taking the wheel loader that runs on diesel, “can I use the forklift that runs on battery instead, as it is better from a sustainable perspective”. Within the finance department Respondent (3.3) explains how they are using digital solutions more and more rather than paper format; they also send invoices more over email than by postage which can help reduce transportation. Further, Respondent (3.1) brings up a sustainability initiative Vägg 2020 which aims to bring forward a new wall that is more sustainable and could hopefully generate in that the wall become Svanenmärkt.

5.4.2 Internal Communication Processes for Sustainability

In order to understand the role of internal communication when implementing a sustainability strategy within an organisation, we asked question which aimed at starting a discussion of which communication channels are used as well as to understand how the communication flows in the case company. Further, to understand how communication is used in regard to sustainability.

Focus group 1 discuss different communication channels within the company, some better than others, such as the intranet, staff meetings, single and group meetings, mail and Skype. Respondent (1.1) explain that the during the staff meetings, news from different departments and updates about what is going on are often presented. Respondent (1.4) adds that the company has good routines on meetings and that the information flow top-down works well and bottom-up communication is often done face to face or at department meetings. Respondent (1.2) also has more creative meetings where problems and errands are discussed.

Everyone in focus group 2 agrees on that the internal communication is much better than before but, still, could be improved. Respondent (2.3) explain how information does not get through all layers of the company at all times. Additionally, Respondent (2.4) implies that the communication process between different departments is most challenging within the case company as compared to the communication within the departments. The size of the departments varies from approximately four employees up to as much as 60 employees and the mods of communication are, therefore, different and have different challenges explained by Respondent (2.4) and Respondent (2.1). Respondent (2.4) explains that one reason of why the internal communication is lagging behind could be because of the extreme expansion a few years ago where they almost double the number of employees. Respondent (2.2) add that “we are encouraged to go and ask the person in question now that we are all sitting under the same roof”.

Similar to what the other focus groups discussed, focus group 3 imply that the same communication channels are used as already has been described, however, all respondents think that the communication flow is working well for them.

In order to answer our research question of the role of internal communication in the implementation process of a sustainability strategy, we asked the respondents how
All participants in focus group 1 agree that the internal communication channels that are used today could also be used for implementing and communication sustainability, however, sustainability is not much communicated within the company. Respondent (1.4) believes that a newsletter once a month with updates regarding sustainability would be good. Respondent (1.1) is slightly concerned stating that, “it is hard to think communication and sustainability, sustainability what?” Furthermore, Respondent (1.1) explains that we are aware of that a system was implemented that improves the accuracy of the quantity and measurement of materials implying that was communicated in the company, “I think it is communicated, but not specifically communicated as sustainability initiatives”. Respondent (1.4) brings up the economic aspect of sustainability, that more exact measurements of materials leads to cost savings.

Furthermore, focus group 2 discuss that sustainability is almost not communicates at all as of today. Whereas, Respondent (2.3) implies that there is no clear communication of what part of sustainability the company is to focus on, questioning, “how much can we actually improve sustainability, then we have to ask suppliers to be more sustainable”. Additionally, Respondent (2.2) agrees that they should put more pressure on suppliers. Respondent (2.3), on the other hand, do not think they can have much influence on a personal level in the case company. Respondent (2.4), however, stated that they have started small at the company, with recycling, composting and reducing the usage of paper. Whereas, Respondent (2.2) agrees with Respondent (2.4) and implies that implementing smaller initiative have caused employees to think twice. Everyone in focus group 2 believe that sustainability can be communicated in the same manner as the internal communication channels, however, the intranet should be improved and more user friendly.

Discussed by focus group 3, the company have not come far with sustainability communication. However, once starting the sustainability project in the case company it was collectively communicated and started off by a guest lecture stated by Respondent (3.3). The group discusses that it was a good way of introducing sustainability and that it was an eye-opener and started an awareness among the co-workers, especially on a personal and private level but perhaps not as much on a company level. Stated by Respondent (3.2), “I started thinking of my own personal behaviour and actions, something as simple as bringing my sandwich in a plastic box that a can reuse rather than bring it in a plastic bag which I use once and then throw away, changing that behaviour I would save a lot of plastic bags in the future - it got me thinking”.

5.4.3 Engaging Employees in Sustainability

For us the create deeper understanding of how internal communication could/can flourish employee engagement, we asked how sustainability activates are incorporated in their everyday operations or could be incorporated in their everyday operations. Focus group 1 discusses how it mainly is incorporated by thinking twice before printing papers, not long ago did the company implement tags which the employees need to print papers and they also actively need to choose which documents to print on the printer. Respondent (1.1) says “in the economics department are we improving as well in not printing and save in [psychically] folders but in digital folders. It is still a lot of paper, but we are trying to think about it”.

Whereas, focus group 2 discusses how they can contribute to sustainability in the workplace and do all agree that saving paper is one way. Furthermore, Respondent (2.4) says “we order food sometimes and now we are more conscious and order more vegetarian food, which we have tried several times, that the employees don’t get meat to lunch always”. However, even if they think it is hard to contribute to sustainability in their everyday working task, Respondent (2.2) says “after we have had our [sustainability] meetings and start the discussions, I have change my mindset outside of work […] because it feels like there are more to do outside of work, on a personal level”. Furthermore, Respondent (2.4) says “if you change your behaviour outside of work, it feels like you will do so at work as well”.

Focus group 3 discusses more how sustainability could focus on the employees in the company, to have sustainable employees and working environment. Furthermore, Respondent (3.1) says “improvements that could be made is decreasing the work hours instead of increasing the profits, change focus”. Whereas, Respondent (3.3) agrees and says, “to have time to have a sustainable home as well”.

5.4.4 Creating Value Through Sustainability

The respondents were asked how sustainability could or are adding value to the case company, for us to get a deeper understanding of the perceived value of sustainability. In focus group 1 all respondents agreed on the importance of sustainability and the growing importance of it, not only because it is required by the external environment but because it creates a pride among employees of working in a company which actually work with sustainability. Furthermore, Respondent (1.2) says “sustainability is talked about everywhere, which could result in saying – at my company we do this for sustainability, and then the message spreads that way”.

Additionally, focus group 2 discuss how sustainability could add value to the company by being more attractive on the market by offer more sustainable and environmentally friendly options to customers. Respondent (2.4) says that “in a few years is it required by all to have this [sustainability focus] and it is something customers will consider when choosing housing constructor, things that didn’t exist 10 years ago but will be required”.

Whereas, focus group 3 mainly discussed that sustainability will add value to the company when it is included and considered in the whole picture. Furthermore, Respondent (3.3) says that, “you can’t only write that ‘we are doing this’ and not do it within the company”. While Respondent (3.1) says, “it is important that the employees are informed about the brand profile”. They all agree that it is important to move step by step, start small and expand from there to successfully incorporate sustainability into the company.

5.4.5 The Process of Change Communication

To explore the role of internal communication in sustainability strategy implementation, we asked the respondents how the communication process works when implementing a change in the case company today.

To answer this question, focus group 1 mainly discuss how changes in one department
might affect other departments and that the communication within a department is better than the communication between departments. Whereas, Respondent (1.1) implies that, “it is pretty hard, other departments often get affected if we were to start working in another new way and it is easy to forget other parties of the flow which it might affect. It is really hard to know, you can’t sit in meeting with every department as soon as something is done, it would make it hard to incorporate”. Additionally, Respondent (1.3) thinks that the communication process works good and that all changes are communicated and analysed, however, she is also board chairman for the employee representative union and has weekly meeting with the management, thus, her perception of how well communication works in the change process are not shared with the majority of the other respondents.

Focus group 2 discuss the importance of getting information of the change in small groups on each department where there are opportunities to ask question and share opinions. Respondent (2.4) says, “I want my manager to tell me what is going on, I don’t want to get informed in an email I want the opportunity to ask questions”. Furthermore, it is mentioned that the managers have a more overview of the department not what each and every one of the employees are doing exactly. Additionally, Respondent (2.4) says, “it is important that they listen to us as we know how things are handled and not”. The respondents all agree that the communication between the departments do not really work. Furthermore, Respondent (2.4) implies that, “it is hard for us to get the information if there is a change in another department”. They all agree that the news flow for each and every employee looks different depending on what the employee are looking at on the intranet.

In focus group 3 all respondents agree that it is best to inform about changes in small groups. Furthermore, Respondent (3.1) says “I don’t know how it is with feedback, changes in my department has probably been made right but it is missing opportunities to give an opinion and for employees to feel involved and to be enthusiastic”. Moreover, Respondent (3.1) agrees, “exactly, so everyone feel like they are important, that everyone can do something”.

6 Analysis

In this part, we further explore the empirical findings and discuss them together with the theories presented in chapter 2, the theoretical framework. Through the analysis, we will gain a deeper understanding of the reality of both sustainability strategy implementation and internal communication in the context of SMEs. We begin this chapter by first analysing corporate sustainability, hereafter, we analyse corporate internal communication.

6.1 Corporate Sustainability

Understanding SME managers and employees’ perceptions of corporate sustainability is an important part of our study. Not only because this knowledge enables us to shed light on the research gaps that is presented in section 1.2 of sustainability within smaller companies, but also because it serves as a starting point to understand sustainability strategy formulation and implementation in SMEs. Understanding sustainability is thus essential for us to further explore the role of internal communication and its effect in the
sustainability strategy implementation process which is further analysed later in this chapter.

Throughout this study, we have used the definition of sustainability developed by the WCED (1987, cited in Engert & Baumgartner, 2015, p. 821), “development that meets the needs of the present without compromising the ability of future generations to meet their own needs”. We found that the definition serves as a starting point to understand sustainability. To be critical, we have noted that this definition does not tell us what sustainability means in a practical manner. Even if the definition serves as a starting point, sustainability is much more complex, and we have found that it also depends on how companies themselves choose to interpret sustainability. From the interviews, we could see that even though the majority of the respondents implied that sustainability is a complex area and that it is hard to define, some of the respondents implicitly touched upon the definition stated by the WCED, as stated by Respondent (1) “we have to handle the resources, such as environment etcetera, in a way that makes it remain tomorrow as well”. However, some respondents, both management and employees, had difficulties recognising the term itself and it appeared that the respondents did not share a common ground of what corporate sustainability stands for. We can thereby conclude that depending on the level of employment, the understanding of corporate sustainability differs widely. Managers had a much greater understanding and perception of corporate sustainability than employees did.

It is evident from both literature and the empirical findings that sustainability is a complex field and it is, thereby, difficult to define, grasp and use. Looking from another perspective, the lack of knowledge could be a large denominator of why sustainability is perceived as a complex field. Because of its complexity, companies might avoid incorporating sustainability into their business because the shortage of standardised guidelines. We found that the lack of skills regarding sustainability seems to be a contributor, resolving in company’s uncertainty of where to begin. Furthermore, it is evident that the case company does not have a clear sustainability strategy as the respondent’s answers regarding the means of corporate sustainability vary significant. Even though the company recently begun to formulate a sustainability strategy, it appears that managers and employees still do not have shared meanings. Thereby, we can conclude that their sustainability strategy has not yet been successfully implemented into the company, nor has it been formulated properly.

6.1.1 Understanding Sustainability Development

It was expected that the three dimensions of the triple bottom line: environmental, economic and social, would not be mentioned collectively and explicitly by the respondents. We remarked that depending on the position of employment, respondents placed different weights and thoughts on different dimensions regarding the triple bottom line in their answers. When Elkington (1997, cited in Dyllick & Hockets, 2002, p. 132) introduced the triple bottom line, he claimed that all three dimensions are interlinked and influence one another in several ways. We can thus see that knowledge has not been distributed equally to all three aspects among managers and employees in the case company. When attention is not distributed equally, we can see through the case company that an imbalance is created, giving rise to uncertainty and vacillation amongst employees.
As discussed in section 2.1.1, Elkington (1998, p. 37) imply that firms who only focus on one dimension can bring short-term success. However, for long-term success, the author claim that corporate sustainability requires all three dimensions to be incorporated into the firm. Most managers that we interviewed emphasised the significance of one or two dimensions of the triple bottom line over the other. We also noted that some dimensions seemed to be of more importance over others, depending on what department and responsibility area managers came from. For example, Respondent (2) emphasised environmental responsibilities, whereas, Respondent (1) emphasised social responsibilities, Respondent (5), however, explicitly expressed that all elements must be aligned in order to achieve long-term sustainability goals, which correspond to Elkington’s theory. Again, this implies that managers do not share a common ground of corporate sustainability. To conclude, this shows how crucial it is to develop a common formulation of sustainability and thus incorporate all three dimensions of the triple bottom line in order to balance the company’s well-being. If managers do not have shared meanings regarding sustainability it is difficult to create a vision and a goal of where the company is headed.

Furthermore, we found that all respondents agreed that corporate sustainability was a complex area. More explicitly by Respondent (2) who stated that “sustainability becomes even more complex when profit comes into the picture, which is essential”. From an economic aspect, we found that sustainability does not only refer to investments but also cost savings, contributing to economic sustainability, as stated by Respondent (2). The triple bottom line helps to break down sustainability into three main focus groups. From our findings, sustainability appeared as a complex phenomenon. However, looking from a different perspective sustainability does not necessarily have to be as complex if companies have the right tools. We can, thereby, conclude that increasing knowledge regarding sustainability as well as breaking down sustainability, beyond the triple bottom line, into smaller pieces to more tangible features can, possibly, reduce its complexity.

As one of the focus groups explain, the change of a software programme that was more accurate when measuring and quantifying materials contributing to a major reduction in waste as well as costs. Minimising waste through smart solutions can make a significant difference in the long run, especially when the quantities are enormous. Another example, describes by Respondent (3) was the innovation of lighter and thinner materials, contributing to less transportation, thus reducing costs through more efficient ways of operating. We can thereby conclude that, companies can choose how complex they want to make sustainability. By gradually incorporating smaller changes and initiatives sustainability becomes easier to grasp.

As discussed in section 2.1.1, Gimenez et al. (2012, p. 150) imply that the triple bottom line helps to evaluate firm performance and to increase business value. Nevertheless, Lozano (2012, p. 23) imply that the concept is too theoretical and that it is hard to understand and move from concept to action. Although the triple bottom line is not very practical and it does not provide any direction for implementing sustainability, we are somewhat critical, as we argue that the triple bottom line can serve as a starting point for sustainable development. Hence, the triple bottom line can help companies to set a common vision for sustainability. The complexity of sustainability makes it difficult for companies to seize sustainability initiatives, thereby we noted from the interviews how important it is to break down sustainability to reduce the complexity, which the triple bottom line does. We can, therefore, conclude that the triple bottom line is significant to
reduce complexity and to evaluate firm contribution in order to increase business value in the long term.

Besides the economic, environmental and social aspect, the fourth dimension of time was not explicitly mentioned by the respondents, which was expected. However, some respondents highlighted the significance of having short- and long-term goals in order to reduce complexity in sustainability. Adding to this, we would argue that short- and long-term goals do not only contribute to reduced complexity. It also helps companies to manage tasks by breaking down sustainability to smaller components by setting milestones, to prepare for and evaluate goals. In line with Lozanos (2008, p. 1845) theory discussed in section 2.1.1, some respondents implicitly stated that sustainability is a continuous process and that the actions and decisions that are taken today will have an impact on tomorrow. Thus, from our findings, we can presume that time is an important factor for sustainability strategy making, even though respondent did not explicitly point out its significance. Evaluating the operations of the case company, place them in a time perspective, and asking whether it is sustainable to continue doing the same process during the following years, i.e., in this way identify what impact and footprint the company will have on the future and on future generations. According to Lozano (2008, p. 1845), the environmental, economic and social dimension interact with each other through the fourth dimension of time in which our findings implicitly confirm.

Due to managers and employees mixed perceptions, it is evident that the company do not stand on a common ground regarding the understanding of sustainability. Thereby, it is apparent that a clear sustainability strategy formulation is missing as respondents are leaning towards different perceptions. Hence, we can conclude that to formulate a sustainability strategy it is first essential to understand the complex phenomena of corporate sustainability where the triple bottom line together with the fourth aspect of time can help to break down and reduce the complexity of sustainability development.

### 6.1.2 Sustainability Development in an SME Context

As discussed in section 2.1.2, literature describes how SMEs are lagging behind in terms of sustainable development as opposed to large firms primarily because of financial constraints, lack of knowledge and resources. Our findings confirm the latter, as we found that the reason of why the case company is lacking a sustainability strategy is not necessarily because of financial constraints, it is rather because the lack of knowledge of how to approach sustainability. Additionally, we can see that sustainability often appear from external pressure. Thus, another reason of why SMEs are lagging behind in sustainable development could also be because SMEs face less pressure from the external environment. This is somewhat contradictory, as SMEs make up the major part of the economy in Sweden as well as other countries in the EU. Consequently, SMEs should have similar requirements as large firms - for example, being obligated to conduct annual sustainability reports.

A second factor that we found from the interviews was consumer demand, which also could be a reason of why sustainability has not been prioritised in the case company. It appeared that customers prioritise price, functionality and design over sustainable solutions. Thereby, some respondent implied that their market is not ready for sustainable products yet. However, when the market becomes mature, respondents implied that it is important for the company to quickly be able to adapt and change in accordance to the
market. Hence, building and formulating a sustainability strategy today is essential in order to respond to future demands, as the process of implementing sustainability takes time. Developing a genuine sustainability strategy is essential, instead of acting up on market demands, which can result in greenwashing. Respondents implied that they have to prepare for when the consumer demand will shift to the more sustainable: “there is a generation shift emerging, we have to be prepared and, in the forefront, when it happens”.

We can, therefore, see how the case company waits for external pressure to emerge, taking a reactive approach, rather than taking a proactive approach towards sustainability initiatives in order for them to influence and change consumer demands. In line with the theory discussed in section 2.1.2, Bianchi and Noci (1998, p. 269-270) state that large firms take a more proactive approach than smaller firms do, which our findings confirm. Thereby, we can conclude that smaller firms are not as exposed to external pressure concerning sustainability development, hence, not as active in sustainable development even though they are a major contributor, collectively. Thus, it is shown that they are far behind in the field.

Moreover, we noted that the company is working on a sustainability vision to the same extent as they have a company vision as they want sustainability activities to emerge from the core of the business and not appear as any kind of greenwashing. In this sense, we would argue that the company is moving from initiating a reactive approach towards taking a more proactive approach. We, thereby, come to the conclusion that sustainability initiatives, to a large extent, does not emerge from the core business but emerge from external pressure. Hence, we argue that sustainability activities are a result of external pressure.

We can see that the case company has a reactive approach towards sustainability as they did not talk about sustainability until a couple of years ago when the EU and Swedish legislation came into force regarding compulsory annual sustainability reporting, as discussed in section 1.4. It appeared from our findings that it was not until the company was obliged to conduct sustainability reporting that sustainability formally arose at the case company. Even though the company have partially and perhaps unconsciously worked towards more sustainable operations it has not been explicitly raised within the company nor formally implemented as a sustainability strategy. We can, therefore, presume that external pressure does have a large effect on sustainability development in SMEs. Another reason is that the case company recognised competitors communicating sustainability which also brought attention toward sustainable development. It was apparent from the findings that sustainability development within the case company was somewhat urgent, as several respondents asked themselves “how come the company have not discussed sustainability in broader terms earlier?”. Again, implying that the company is far behind when it comes to sustainable development.

The empirical findings show that SMEs need tools and strategies for sustainable development that fit their need, which corresponds to Stubblefield Loucks et al. (2010, p. 193), discussed in section 2.1.2. On the one hand, Stubblefield Loucks et al. (2010, p. 194) highlight that companies who do take a strategic sustainable stance will outcompete those companies who do not. On the other hand, sustainable development requires resources and investments, investments that may not be feasible for all companies. In line with the latter our findings suggest that the most sustainable company will most likely go out of market as of uncertain return on investment and increased expenses. In correlation,
our findings show that sustainable development is significant not only to stay competitive in the marketplace but also to stay attractive as an employer. The majority of respondents implied that if the company wants to attract the next generation of employees as well as consumers, who are more conscious concerning sustainability, the company must implement a thoroughly worked out sustainability strategy. It is thereby evident that SMEs must act on external demands. Additionally, SMEs need company-specific strategies to fit their specific needs.

Because of the complexity of sustainability, it appeared from the interviews that initiating smaller initiatives is more desirable as large projects could become too complex and not be feasible due to resource constraints, such as financial and knowledge constraints, in smaller firms. We can, therefore, see that breaking down sustainability into tangible features can ease the development process as discussed in section 2.1.2. Our findings are in line with Bianchi and Noci (1998, p. 270) as they imply that sustainability actions are proportional to that of firm size.

Although literature state that SMEs have less interest and are less involved in sustainability which in turn also decreases the evolvement in overarching industries as discussed in section 2.1.2 (Bianchi & Noci, 1998, 269-270). However, we would argue that this is not necessarily true for the case company. Even though sustainability did not appear in the company until they had to conduct annual sustainability reports. Consequently, we can conclude that sustainability was not initiated on a voluntary basis at first but emerging from external pressure. Nevertheless, during this year the case company started to bring the sustainability initiatives forward, primarily due to the realisation of lagging behind in sustainability as compared to their competitors. Our findings imply that the reason of why it is difficult for the case company to develop a proactive sustainability strategy is the lack of resources and knowledge, which corresponds to Bianchi and Noci’s (1998, p. 278) theory. The second reason noted by the authors is that from an economic and competitive viewpoint the return on investment is uncertain, which we also noted from the interviews. In conclusion, sustainability does not see to arise from a voluntary basis, as the return of investment is uncertain.

6.1.3 Strategizing Sustainable Development

From the interviews, we have noted that the case company is faced by both challenges and opportunities in regard to sustainability. It is a matter of prioritising investments and uncertainties that emerge regarding what initiatives will generate the highest return. As Respondent (3) implied: “the most sustainable initiative may not have the highest engagement amongst employees”. Even though the company wants to develop a more sustainable product, there might not be a customer demand. We, therefore, noted that timing is essential and that there is a conflict of what to focus on in regard to sustainability development”. Thereby, we can conclude that it is necessary to balance effectiveness (what has the highest return) and feasibility (what is possible depending of resources) in regard to the choice of sustainability activities.

The FSSD is developed to provide a deeper understanding of both sustainability challenges and opportunities. In order to change towards a sustainable outcome, a deeper understanding of sustainability and its importance is, therefore, essential (Broman & Robért, 2017, p. 19). Due to the lack of knowledge and skills, we can see that this has not been achieved within the case company. Additionally, why sustainability is essential for
the case company has not been identified, perhaps amongst managers, however not amongst employees. Working towards the same goal, a clear and tangible vision is essential to engage and motivate employees. Whereas, it is evident that the communication information flow regarding sustainable development is lacking within the company.

On the one hand, Broman and Robért (2017, p. 19) point out that organisations who do not work with sustainability face higher financial risks in the external environment as it is moving and developing simultaneously in terms of sustainability. On the other hand, the latter is somewhat contradictory as sustainable development requires a financial risk as well as that the outcome is uncertain as described by Broman and Robért (2017, p. 19) in section 2.1.3. However, a market that is limitless give rise to opportunities in existing markets. On the contrary, our findings suggest that being an early adopter can have high financial risks if the market is not yet ready. Several respondents implied that sustainability has a low rate in customer preferences. However, there will be a generational shift in the coming years implied by the respondents. As future consumers are more conscious, thereby, they place more value on sustainability. Meaning that the company has to prepared for the shift in demand. We noted in our findings that being a first mover comes with higher risks, thereby, being within the second wave implies a lower risk as the market is more mature, which is also one of the company's core values - being a stable company. In conclusion that external analysis and timing is essential for sustainable development.

Broman and Robért (2017, p. 19) state that it is vital to clearly define and plan the actions in a strategic sustainability change in order to avoid misinterpretations of the complex area of sustainability. From our findings we have found the there is no standardised formulation of sustainability. Instead, the formulation has to be company-specific. Same applies for sustainability strategy implementation. Additionally, we have found that company-specific strategies become even more crucial in SMEs as they require specific tools due to its limited resources. It is thus important for SMEs to agree on a common vision for its sustainability strategy. As discussed in section 2.1.3, the FSSD suggest the method of backcasting. From the interviews, however, we noted that forecasting is more used than backcasting, as analysing future trends and consumer behaviours is common. Backcasting, on the other hand, implies first, setting a clear vision. After the vision has been defined, the company needs to look at its current stage and identify an action plan of how to reach its vision through different strategies (Broman & Robért, 2017, 19-20). In conclusion, without a clear vision, it is difficult to implement any strategy, thereby, essential for sustainable development. Although backcasting is essential to set a vision, forecasting could be just as important. Forecasting is essential to execute external analysis and conduct market research in order to meet and plan for the changes in the marketplace. In addition, Broman and Robert (2017, p. 22) argue that the vision of sustainable development must be applicable yet sufficiently concrete to guide planning, innovation, analysis and development towards it. Thereby, we can conclude that the company's sustainability vision has to be context specific and conceptual abstract in order to be applicable and understood throughout the entire organisation, similar to that of language and communication.
6.1.4 Implementing Sustainable Development

As discussed in section 2.1.4, the definition of sustainable development by the WCED does not give much guidance on how to implement sustainability into the core business (Epstein & Roy, 2001, p. 586). Our findings show that the case company have challenges implementing sustainability as a part of its business strategy. As of today, we can thereby, conclude that the case company’s sustainability strategy and business strategy are separate. We found that the company have been active and are to some extent thinking in sustainable terms even before sustainability was brought to the surface in the case company. Meaning that they have been working with a few sustainability projects without having a clear formulation of sustainability or a thorough implementation strategy. We could, therefore, argue that sustainability is already a part of the organisation. Perhaps due the case company's nature of quality as of its premium product range, which implies for example, choosing suppliers with care as discussed in section 5.2.7. Bringing awareness to the company's sustainability initiatives and to develop and take more conscious future decisions can increase the value of the company and is, thus, essential. Nevertheless, because understandings and definitions of sustainability varied among the respondents it is evident that the company does not have a common ground when it comes to sustainability which is crucial in order to implement a thorough sustainability strategy. Additionally, the case company have not been able to balance all dimensions of the triple bottom line, as more focus has been placed on the environmental aspect. Thus, social and economic responsibilities must be further acknowledged.

As Respondent (5) implied “we have to balance the environmental, economic and the social aspects of sustainability”. A sustainability strategy has the desire to balance these three elements of the triple bottom line (Epstein & Roy, 2001, p. 586). Likewise, as discussed in section 2.1.4, a successful sustainability strategy is one that is implemented in the business strategy and that complements to the current business strategy according to Stubblefield Loucks et al. (2010, p. 193). Building a sustainability strategy requires two steps according to Mintzberg and Waters (1985, cited in Engert & Baumgartner, 2015, p. 823). First strategy formulation, second, strategy implementation. We noted in our findings that the case company is undergoing a sustainability strategy implementation process. However, the case company seems to do the opposite, as they have not clearly formulated a sustainability strategy before starting the implementation process. Additionally, we noted that employees did not share the same understandings of sustainability most likely due to the lack of internal communication. The company have started to communicate sustainability, but not successfully enough as employees do not share the same understandings of sustainability.

The challenge for companies lies in the implementation process, turning concepts into action according to Engert and Baumgartner (2015, p. 831). They also mean that strategies, organisational structure and processes shall all be balanced and fit together. From our findings it is evident that these do not go hand in hand within the case company as the sustainability strategy is separate from the business strategy, resulting in an unsuccessful sustainability strategy implementation. We can, thereby, conclude that sustainability strategy and business strategy should be interlinked to achieve a successful outcome.

Additionally, Engert and Baumgartner (2015, p. 828) found that besides from organisational structure, organisational culture, management control, employee motivation and qualifications and leadership, communication appeared to be vital in the
implementation process, more specifically, internal communication. It appeared from our findings that the case company's internal communication is lacking. As discussed in section 2.1.4 internal communication can thus help to bridge the gap between sustainability strategy formulation and sustainability strategy implementation. Henceforward, we can conclude that organisational business strategy, sustainability strategy and internal communication strategy must all be aligned in order to succeed with the implementation process.

6.2 Corporate Communication

As mentioned in the previous paragraph, our findings imply that it is crucial to integrate both communication strategy and sustainability strategy into the business strategy. Further, in this section we will an analysis corporate communication, more specifically, internal communication which plays an essential role in sustainability strategy implementation processes.

Discussed in section 2.2, communication is the process which informs, motivate and create a shared understanding within an organisation, hence, defining the corporate value is vital (Zerfass and Viertmann 2017, p. 68). Conversely, our findings of this study show that almost all of the respondents in the focus groups imply, in general, that the company inform more than involve and motivate its employees. This proves that the case company currently is operating through a more one-way communication approach. Hence, the communication strategy is not incorporated in the business strategy. Thereby, our findings show that employees often feel left out in the process of change or decision-making. Whereas, the process of involving, motivating and creating a shared understanding is rarely fulfilled. Our findings emphasise that the case company more often use a one-way communication path which often works vertically within the same department but fails to create a communication flow horizontally between departments and throughout the entire organisation. Respondent (3.1) state that “changes in my department have probably been made right but it is missing opportunities to give [employees] an opinion and to feel involved and to be enthusiastic [about the change]”. Hereby, there is a willingness amongst employees in the case company to be involved in decision-making and change processes, however, lacking in a communication strategy and operating in a one-way communication approach which could result in less motivated and involved employees. To conclude, low involvement amongst employees might not only be influenced by lack of communication but also a lack of knowledge about sustainability as well as depend on personal background, culture, etcetera, of the employees.

Whereas, emphasised in section 2.2.1, some key factors of internal communication include managing employer-employee relationships, thus, to reach goals and incorporate values (Karanges et al, 2015, p. 130). Moreover, develop communication tools which focus on content and employee needs (Ruck & Welsh, 2012, p. 301). Thus, open up for feedback opportunities and employee engagement. However, stated by Respondent (2) managers that it is impossible to ask everyone when implement a change. Moreover, emphasising that it would make the change unmanageable and the process too long and heavy to perform, further, implying that sometimes it is necessary to execute a change without informing, involve and motivate employees. Furthermore, these types of actions, pursue change without including employees, which could make employees feel less included and somewhat overseen. Thus, findings from the focus groups state that
employees feel like they are the ones operating the organisation everyday operations, hence, they know what works and what does not. Thereby, employees should be included in the change process. Our findings differ somewhat depending on what position in the case company the respondent has, where employees want to be more included, the managers state that the change process will be too long and democratic by asking every single one affected by the change. Consequently, the employees might solely focus on their own department and act egoistic, thus, not thinking of what is best for the organisation as a whole, we need to keep this in mind when analysing the employees responds. Whereas, managers have a more holistic overview of the company as well as interact their peers from other departments to a wider extent than employees do. Hence, managers are in charge for a reason, thus, one of the reasons is to be involved in decision-making processes to drive the company forward.

Omilion-Hodges and Baker (2014, p. 438) argues for the importance of providing employees with transparent and accurate information to minimise the risk of employees discussing and creating their own image of certain events that might occur. Additionally, minimise the risk of the employees spreading fault messages to external parties, which in turn could damage the organisational identity and reputation. Consequently, there is a risk that the case company, at this stage, could experience damaging reputation about the brand. Both due to differences in the external communication as well as in the internal communication. Moreover, we found that communication is managed differently in every department of the case company. We would, thereby, conclude that the latter is due to an unclearly stated and poorly managed communication strategy. A question to be asked: how specific can managers be when communicating initiatives? We found that there is a fine line of what, and how much to include, as more detailed information is more time consuming for managers. Too detailed information can also be too specific, which could result in moving beyond being simple, direct and precise. From a critical viewpoint, different content required different information as well as the amount of information needed depends on the level of knowledge of the receiver. Vice versa, information also depends on the giver, and how well it is expressed. We can see that managers cannot communicate as much as employees might want them to, thus, it is crucial to find a balance that is ‘good enough’ for both parties.

Substantially, Zerfass and Viertmann (2017, p. 68) emphasise the challenges professionals face when creating a communication strategy and incorporate it into the business strategy. Furthermore, they state the importance of defining the core value before utilising a communication strategy, nonetheless, connect it with the business strategy. We can see that an absence in defining the corporate value could result in employees feeling less connected to the organisation identity, less motivated to act as well as a decreased shared understanding of the corporate values and organisational identity. Furthermore, Gray and Balmer (1998, p. 701) argue that it is the top management's responsibility to manage and develop the organisational identity and its reputation as well as to lead the way and set the course for the organisational culture. We found that the case company had a reputation of being cheap in the beginning of its lifetime but have in recent years moved towards focusing more on quality instead, thus, become a premium option, which, according to Respondent (4) has not successfully been communicated to the case company’s sales agents. Consequently, at the local university’s engineering program the case company has a reputation of being the first step after graduation changing employer after a couple of years, resulting in a low average age at the case company. This shows a result of how easy a company’s reputation could be influenced by the external
environment, we could draw the conclusion that SMEs most likely will be more influenced by a negative reputation than large corporations due to resource constraints and vulnerability. On the contrary, in regard to sustainability, the low average age of the employees might act as a driving force for the case company to work more in a more sustainable manner. Due to the increasing sustainability requirements of the next generation of employees, which are soon entering the labour market. Thus, communication will become inevitable and of great importance, to most of all involve and motivate employees to work in a sustainable manner.

6.2.1 Internal Communication

As discussed in Section 2.2.1, Ruck and Welch (2012, p. 301) state that the opportunity for employees to get their voice and opinions heard could be radically improved through internal communication, which is also supported by our findings. On the contrary, we can argue whether or not communication is the only factor that affect the opportunities for employees’ to get their voice and opinion heard, it could also be a matter of character of the working environment, whether or not the working environment is welcoming for employees to get their voices heard, thus, the working environment is most likely affected by the people in charge who set the agenda and tone in the company.

We found that communication tools used by the case company are not optimal, which correspond to Ruck and Welch (2012, p. 300), whom state that focus should be on communities, content and dialogue rather than channels and volume, in which the case company currently focus on the latter. Consequently, Respondent (5) states that it is better to inform less than too much, however, all channels available within the case company is used, including emails, intranet and staff meetings. Furthermore, our findings show that it often appears that employees do not want to know what the managers think they should know. Thus, we found that it is important to find a balance between these two sides and aspects. Furthermore, our findings show that the case company is lacking in stating a clear communication strategy. Thereby, we can see that there is a clear difference of the level of communication provided by managers which in turn affect the employees differently depending on which department of the company they belong to. We found that this is an outcome emerging from not providing a comprehensive communication strategy. Consequently, Omilion-Hodges and Baker (2014, p. 435) emphasise the importance of finding a balance between internal and external communication to not create uncertainties and misunderstandings between internal and external stakeholders. Additionally, Respondent (4) mentioned that the case company’s sales agents had difficulties understanding the new company identity as the price of their products increased due to higher quality. We found that misunderstanding can be a result of not having a communication strategy and not creating a shared understanding of why changes toward becoming a premium option are made and what characters of the products that are specific for the case company compared with its competitors. To conclude, research shows that internal communication has not been prioritised as much as external communication has by companies (Omilion-Hodges & Baker, 2014, p. 435), a theoretical assumption which is strengthened by our findings.

6.2.2 Language as a Communication Tool

To use language as a communication tool is argued to be crucial in order to find a balance between using a contextual specific and a conceptual abstract language (Brannen & Doz,
2012, p. 79). This is supported by our findings to some extent. Respondent (5) state that when using strategical terms and goals the majority of the personnel does not understand, which resulted in stating the goals in a different manner that would be more understandable, “I have changed strategy and express myself as – ‘I have a dream’ instead, followed by some points of how I want the company to perform in an undefined future”. Furthermore, by keeping the message at the right ambition level, the findings of this study support the theory of Brannen and Doz discussed in section 2.2.2. On the contrary, language could not only be used as a tool of communication but also as an identification, thus, it is essential to find a common ground and a common understanding of initiatives that are communicated. It depends on the perception of language by the receiver, influence by the background, culture etcetera. As mentioned in section 2.2.3, Genç (2017, p. 511) state that it is crucial to keep the sustainability message simple, direct and precise.

As in any communication it plays a vital role when implementing a new strategy, lacking in sustainability communication could, therefore, affect the implementation process negatively. Substantially, the level of context specific and conceptual abstract language used should be company-specific, thus, cannot be generalised. Thereby, it depends on the organisational structure, culture as well as the internal and external stakeholders. Accordingly, Brannen and Doz (2012, p. 96-97) state that the features and quality of an organisation’s language determine to what extent the organisation would understand its external environment, its strategic position as well as to consider and develop new strategic alternatives. Thus, on the one hand, language could contribute in creating a shared understanding between the external factors and the organisation itself. However, on the other hand, many other factors that would influence the shared understanding, such as, culture, nationality, background, gender etcetera.

In regard to this study, even if the case company yet has not realised how to state and execute an internal communication strategy they are to some extent operating in a theoretical manner. In regard to communication, we can see that the case company is rather talking the talk than walking the walk, similar to its sustainability strategy. However, when it comes to communication, we found that that the case company tries to operate by walking the walk. Thus, from our point of view, the focus is rather on formulating and implementing a sustainability strategy than a communication strategy.

Additionally, findings show that, at the moment, the case company are solely talking about sustainability in manner of what has been done and have not provided a clear vision of where they want to be in the future. We can see that the case company yet has not framed sustainability concepts nor transformed them into actions. However, in order to fully take advantage of the communication tools existing today as well as develop and rationalise an internal communication strategy in combination with sustainability, it is necessary to define and state a clear communication vision as well as a sustainability vision. To conclude, we can thereby see that a clear communication vision is essential to match and connect with the case company’s growing focus on sustainability, thus, successfully implement the sustainability strategy into the business strategy.

6.2.3 Communication of Sustainability Initiatives and Change

As discussed in previous sections, we have noted that sustainability is a complex concept, which also makes it difficult to communicate, which corresponds to our findings.
Furthermore, research shows that it is more beneficial for organisations to walk the walk, in regard to sustainability, and incorporate sustainability in the organisational culture, rather than talk the talk. Thus, solely talk in terms of sustainability, resulting in greenwashing, and do not fully execute sustainability actions (Brunton et al., 2017, p. 32). In regard to sustainability, our findings show that the case company has its intention to walking the walk rather than talking the talk. This, it is emphasised several times by both managers and employees implying that they are not interested in only talking in sustainability terms, but instead they urge to eliminate their footprint and contribute to making the world a better place for future generations. We can see that sustainability initiatives have to be genuine, thus, emerge and develop from the company’s core.

According to Reilly and Hyan (2014, p. 778), the efforts of communicating sustainability by an organisation will reflect upon its business strategy. Organisations who work with sustainability are also more likely to communicate it to its stakeholders. Consequently, we can see that communication of sustainability easily could result in greenwashing, i.e., talking the talk. As a result, companies communicate what stakeholders want to hear, rather than genuinely engage in sustainability and only communicating what actually has been done. Mentioned by one of the respondents in top management, it was not until last year (2018) sustainability has been included in the business strategy or brought up at all within the company. As mentioned in section 5.1, a new legislation was accountable from 1st of January 2017 which bound organisations, that fulfil the criteria, to conduct annual sustainability reports as a complement to its annual report (Tillväxtverket, n.d.). This has resulted in many companies working reactively with sustainability, such as our case company. Hence, greenwashing is not a solution for sustainable development according to the case company. Respondent (5) emphasise the importance of finding a balance between greenwashing and doing nothing, whilst doing nothing is not an option. To conclude, we have noted that external pressure to some extent is beneficial in regard to sustainability. With no external threat there would be no immediate pressure on organisation to take responsibility for their actions. However, we can conclude that it is crucial for organisations to incorporate sustainability in the core of its business and break it down to feasible aspects which can be applied in the organisation.

Substantially, sustainability communication is shown to be more effective as a two-way process rather than a one-way process (Brunton et al., 2017, p. 45- 46). To create employee engagement through involvement and motivation, not solely informing about sustainability actions. Our findings show that the case company is currently focusing on informing about sustainability, which also results in that employees do not quite find the connection of what they can do in regard to sustainability in their everyday operations. However, we noted that the small sustainability-oriented actions at the workplace are the ones that is the hardest to find and communicate. Our findings have shown that it is relatively easy for the top management to frame the issue and outlining what has been achieved up until its current state. The challenge is rather to break down the complexity into smaller pieces that are feasible, realistic and easy for employees to understand and implement in their everyday work life. To conclude, we have noted that companies will most likely not fully succeed with their sustainability strategy if it is not communicated to the same extent. As mentioned before, the upcoming generation will probably have higher demands and expectations on employers in regard to sustainability. If a company is working with sustainability but not communicating its activities properly, they will most likely choose another employer that has successfully achieved the latter. Thereby, it is a question of the company’s future as well as survival.
As discussed in section 2.2.3, communication about sustainability (CaS) is the process of “framing issues and structuring facts, arguments, and claims by creating a common understanding of the issue at stake” (Reickmann et al., 2013, p. 2978), communication of sustainability (CoS) focuses on the flow of communication and the sender-receiver relationship. Whereas, communication for sustainability (CfS) is rather used to create an understanding of sustainable development (Rieckmann et al., 2013, p. 2980). We have noticed that the process of CaS, CoS and CfS is a continuous process where one phase in the process does not mean that the other phase is ‘complete’ and would not come again. As the environment a company is operating in is changing simultaneously, it is required by companies to change accordingly. One of the respondents implied that it is crucial for the case company to meet these changes in order to stay attractive both to consumers and as an employer. Thus, it is important for companies to meet the changes of the internal and external environment, as it can have a major impact on the organisation. To conclude, we have noted that it is crucial for companies to have a holistic approach towards both the internal and external environment to successfully implement sustainability and communication strategies.

Our findings show that the case company at the moment are in the stage of CaS, whereas they have started to frame the issue, structuring facts and arguments in order to create a shared understanding of sustainability. Further, our findings show that the guest lecture the case company provided as an introduction to sustainability, contributed to employees changing their behaviour in regard to sustainability in their private life rather than at work. However, as some participants of the focus groups implied that, if their behaviour is change on a private basis, they will eventually bring their conscious behaviour to the workplace as well. Our findings show that the introductory guest lecture touched the employees emotionally, which we can assume is one of the main reasons why it was a successful activity. We have noticed that involving emotions could lead to a more genuine interest and involvement among employees, thus, emotional engaged employees will lead to employee engagement during the change process.

According to Armenakis and Harris (2002, p. 169), organisational change is a significant need all organisations are required to manage, still, most business lack in the skills to do so. Further, to reduce the risk of resistance prior to change, it is crucial to develop a communication strategy, thus, communication is a key dimension of the change process. We found in the case company that not all change processes have been communicated properly. However, planned changes related to the product usually works relatively well. Consequently, changes not connected to the product has not been communicated that well. In regard to change, findings show that more focus is placed on communication prior to the change rather than during and post-change. Hence, change communication is mostly focused on informing rather than involving and motivating employees to participate in the change process. Thus, theory state that a giving feedback could increase the involvement and motivation during the change communication process as well as maintaining and developing the employee-employer relationship (Meng & Pan, 2012, p. 490). Consequently, we have noticed that a feedback procedure and the employee-employer relationship is not sufficient in the case company; thus, employees do not feel involved as a result, a finding which strengthen the theoretical assumptions of feedback procedures and employee-employer relationship.
Based on our analysis we have constructed a conceptual model, which describes the process of internal communication in sustainability strategy implementation processes which is presented in more detail in the following section.

6.3 Concluding Model

![Figure 13: The Burmeister and Eriksson model of internal communication during the implementation process of sustainability strategy](image)

This model is created from the core of our analysis and is based on the theoretical framework, the empirical findings and our own interpretations. The complexity of sustainability is illustrated to reduce and transform into feasible features over time from the beginning of the process. Intangible sustainability formulation are strategies created by the top management, who in turn are responsible of breaking these down to tangible sustainability features before engaging employees through emotional engagement. By breaking down the intangible formulation of sustainability into context specific and conceptual abstract tangible features of sustainability, emotional engagement and increased knowledge amongst employees will increase employee engagement. The arrow from employee engagement to top management shows the dialogue of feedback and two-way communication. Increased knowledge and employee engagement will in turn reduce the complexity of sustainability and increase the feasibility, resulting in a successful implementation of the sustainability strategy.

By analysing the different aspects of corporate sustainability and corporate internal communication, both from literature and our empirical findings we have gathered more in-depth knowledge in order to extract key components to fulfil our research purpose and to answer our research question, outlined in the next chapter.

7 Conclusion

*In this chapter, we conclude our study and answer our research question. We start by shedding light on the sustainable development and implementation process in the context of an SME. We then discuss the role of internal communication and came to our conclusion. Hereafter we also point out the limitations of this study and reflect on our study contributions. Lastly, we end the chapter by providing recommendations for future research.*
7.1 General Conclusions

In this study, we aimed to better understand the implementation process of sustainability strategy into the core business strategy through internal communication and, thus, bridge the existing gap of sustainability strategy formulation and sustainability strategy implementation. Our goal of this present research was to approach the topic from both top management level and lower level positions to better understand the chain of communication. Further, to explore the purpose of this study in the context of an SME within the industry of housing construction in Sweden. To achieve our purpose, we have conducted an exploratory study where managers and employees were interviewed in order to answer the following research question:

What is the role of internal communication in the implementation process of sustainability strategy in SMEs?

Following, we discuss and summarise our general conclusions, from which our main conclusion evolves.

Corporate sustainability is studied in a broad context which often appears as insurmountable in practice. When an organisation is about to implement or even start a dialogue about sustainability, the concept becomes too hard to define, grasp and use. Companies, therefore, fail to successfully implement a sustainability strategy into its core business strategy.

We initially assumed that sustainable development would be greater amongst SMEs, due to possible increased competitive advantage, closer relationships to employees and short decision-making processes. From both our findings and theory, it appeared that lack of resources, foremost financial and knowledge, hinders SMEs to take more responsibility. We noted from our findings that sustainability development emerges from external pressure, more specifically in this case from consumer demand, regulations of sustainability reporting and a generation shift in the workforce. Rather than taking a proactive approach, our findings correspond to theory - SMEs seem to take a reactive approach towards external pressure and sustainable development.

A preconceived notion is that SMEs cannot contribute as much to sustainable development as large firms. This can be true on an individual basis. However, on a collective basis, and considering the entire value chain, SMEs are a major contributor to the negative aspect of sustainability. Thereby, taking responsibility should be given to SMEs. As respondents implied, initiating sustainability is rather overwhelming. Therefore, we came to the conclusion that SMEs have to start small and formulate a gradual sustainability development strategy that is company-specific which in turn meets the firm size as sustainable development is a continuous process.

To strategize sustainable development, we came to the conclusion that a clear sustainability vision is essential based on both forecasting (external analysis) and backcasting (internal analysis) of the company’s current stage. Forecasting and backcasting must, thereby, interact, as the market develops simultaneously as well as the organisation itself and its strategies. We further conclude that both sustainability strategy and communication strategy and must be aligned with the business strategy to achieve business growth.
Working with sustainable development requires knowledge, which was a shortage in the case company, resolving in higher sustainability complexity. Thereby, we can conclude that increased knowledge amongst employees and managers will, thus, reduce the complexity of sustainable development. From an internal perspective, we can conclude that knowledge is a critical success factor of sustainability strategy implementation. Adding to the latter, as managers and employees had different perceptions of sustainability, we also came to the conclusion that knowledge should be equally distributed throughout the entire organisation to engage employees. Hence, internal communication is essential to distribute knowledge through all levels of the organisation.

From our findings, we came to the conclusion that it is crucial to incorporate the sustainability strategy with the existing business strategy. This, to successfully implement the sustainability strategy into the organisation as a whole. Thereby, we can conclude that it is essential to first understand sustainability development before starting the implementation process. Hence, corporate sustainability can be a valuable source for business development if it is understood and performed properly. As the market is developing simultaneously, there are endless of opportunities. Consequently, a dynamic market requires a holistic approach towards both business strategy and sustainability strategy. As in any aspect of companies’ strategy-making, the firm's engagement in sustainability must be balanced and should not overtake the daily operations of the firm, rather it should be a part of the firm’s daily operations. Equally, engagement should be distributed evenly across all three dimensions of sustainability (environmental, social and economic), as they are interlinked.

Although very abstract, we came to the conclusion that the triple bottom line serves as a starting-point for sustainability development and can increase knowledge and reduce uncertainty among employees. Consequently, knowledge is essential to break down sustainability into practical and tangible features to reduce the overall complexity of sustainability. Hence, ease the process of implementing a sustainability strategy in practice. Moreover, with shared understandings it becomes easier to create a shared vision and common goals. We can further conclude that utilising short- and long-term goals can reduce the complexity of sustainable development as the company progress.

From our analysis we have concluded that internal communication becomes vital to emotionally engage employees to change their behaviour and thinking towards a more sustainability conscious mindset. Understanding employees’ values, concerns and expectation are essential for the organisation to meet the needs of employees. Therefore, we can conclude that a solid internal communication strategy can help to break down complex information into tangible features. The relationship between sustainability strategy and communication is, thereby, essential as internal communication helps to reduce the complexity of sustainability.

We can conclude that emotional engagement is essential to fill the gap of communicating sustainability initiatives to internal stakeholders. Thereby, when individuals are emotionally engaged and have a greater understanding, it improves employee’s self-interest and motivation, generating in higher employee engagement. As sustainability is complex in nature, we came to the conclusion that creating a shared understanding and vision is necessary before involving employees in the change process. Thus, it is crucial to have a clear and simple plan where employees feel that they can and want to contribute towards the better, reducing tension and engaging employees.
Finally, we aimed to deepen our understanding of corporate sustainability and corporate internal communication by exploring the role of internal communication on sustainability strategy implementation in the case of an SME. By analysing theory together with our empirical findings, we have fulfilled our research purpose and answered our research question, thus, we have come to the four following sub-conclusions.

**Internal communication helps to:**

1. spread knowledge of sustainability to create a shared understanding through all levels of the organisation;
2. create a shared sustainability vision through short- and long-term goals;
3. break down and clarify intangible sustainability components into tangible features to reduce the complexity of sustainable development;
4. emotionally engage employees to minimise tension and resistance during the implementation process of sustainability strategy

These sub-conclusions have led us to our main conclusion: the role of internal communication is to reduce complexity and increase feasibility in the process of sustainability strategy implementation.

7.2 Study Contributions

*In this chapter, we outline the contributions to the research field that our study has made, including theoretical, managerial and societal. First, we outline the theoretical contributions. Second, we present the contributions our study has made to the management force. Lastly, we outline the contribution our study has made to society.*

7.2.1 Theoretical Contributions

As noted in the research gaps (section 1.2), there has been an absence of practical studies in regard to sustainability strategy implementation and internal communication in SMEs, which our study provides. Furthermore, our study contributes and to shed light on corporate sustainability and corporate internal communication. We have noticed that there is a need for a deeper understanding of sustainability in general, thus, that sustainability is crucial for organisations future survival, with our study contribute to creating a deeper understanding of the phenomenon. In addition, our study of exploring the role of internal communication in the process of sustainability strategy implementation has contributed to creating a deeper understanding of how internal communication can reduce the complexity of sustainability, hence, create employee engagement. Lastly, we have made a theoretical contribution by constructing a model, *The Burmeister and Eriksson model of internal communication during the implementation process of sustainability strategy*, which broaden the understanding of the communication process, thus decrease the complexity and increase the feasibility of sustainability strategy implementation.

7.2.2 Managerial Contributions

Similar to the theoretical contributions, our study provides a practical understanding of sustainability strategy implementation processes and internal communication processes.
Hence, enables managers to break down intangible features of sustainability into the more feasible and tangible feature of sustainability and communication. This could be helpful for managers in framing sustainability issues, provide a sustainability strategy vision and successfully implement the strategy into its business strategy. Furthermore, we have contributed to increased knowledge and created a deeper understanding of the importance of knowledge and emotional engagement amongst employees in order to successfully implement both an internal communication strategy and sustainability strategy.

7.2.3 Societal Contributions

Lastly, we shed light on the importance of SMEs to take a larger responsibility in regard to sustainability. As we have noted, SMEs make up for the majority of the economy in Sweden, thus, more pressure and attention on sustainable development should be applied to SMEs. Through our study, we highlight the importance of putting more attention to SMEs as well as increase the knowledge amongst SMEs in Sweden and provide a deeper understanding of the importance of sustainability. Furthermore, as we shed light on the legislation on sustainability reporting, we increase awareness in society about company’s responsibility in regard to sustainability. Finally, our study hopefully acts as a motivation for SMEs to invest in sustainability and take responsibility for their actions, to contribute to a better, more sustainable future.

7.3 Study Limitations and Future Research

Following we outline the delimitations of this study. Hereafter, recommendations for future research are presented.

7.3.1 Study Limitations

Our study has several limitations, thereby outlining them is important. The first limitation is concerning the fact that the data collection was based on semi-structured interviews with top management and focus groups with lower level employees in a Swedish SME. Since our study was focused on the perceptions of both management and employees, we might have received different findings from the employee perspective if we would have conducted semi-structured interviews instead of focus-groups with employees too and, perhaps, have understood their realities more in-depth. Having focus groups could also have limited respondents for speaking their true reality, is respondent were insecure of speaking in a group setting. However, we chose to conduct focus groups to create a discussion among employees. Additionally, our respondent was not given much information about the topic prior to the interviews. If we had provided them with more information, they could have provided us with more in-depth insights and our finding could become even more profound.

The second limitation is also related to the data collection. We chose to examine one single company - an SME within the housing construction industry based in Sweden. Collecting data from multiple SMEs across different industries could have been interesting and would most likely have generated in other findings. By examining several SMEs, we could have focused on one the perspective of one internal stakeholder group, for example, either a management- or an employee perspective. Focusing on, for example, a management perspective of SMEs could have enabled us to gather a more in-depth
understanding of how sustainability is strategized and implemented and how to manage internal communication depending on company size, industry, management.

A third limitation of this study is concerned with language and translation. Since we are two Swedish students and we examined a Swedish case company, we carried out the data collection in Swedish. Translating the interviews from Swedish to English could have affected findings, as some answers might have been misinterpreted or lost in the translation process. However, we conducted our interviews in Swedish as was the native language of the respondents, and therefore more detailed information could be gained from the respondents.

Another limitation of this study is concerned with time and resource constraints. To better understand the phenomenon of sustainable development and internal communication we only collected interviews, one-to-one and through focus groups. Complementing the current data collection with other methods, such as observations, additional documents and information materials, could potentially have brought more insights to the phenomenon and improved our findings. However due to the time constraints this was not possible.

Despite the presented limitations, we think our research study adequately explored the ways SMEs can utilise internal communication as a tool to effectively implement sustainability strategies into its core business.

7.3.2 Future Research

The insights that we have received throughout this research study allow various recommendations for future research. The first one is related to firm size. As our study focused on SMEs and shows that sustainable development is interpreted differently depending on firm size, the topic could be further explored in the contexts of multinational enterprises (MNE)s. By examining larger organisations operating across several countries, and perhaps even across various industries, it is possible to further examine the chain of communication and employee engagement in regard to sustainability development. It is possible to further investigate how sustainability development varies depending on the country, culture and social norms.

A second possible suggestion for future research is to explore the organisational structure and how it affects the internal communication process of sustainable development. The Swedish nature of the organisational structure is rather flat and democratic. Therefore, examining the phenomenon in a more centralised organisation where procedures are more standardized and where autonomy is low would most likely yield in a different outcome. Moreover, to examine sustainability from an owner perspective, as our empirical finding acknowledge the fact that decision making is made at the very top of the organisation, thereby the correlation between owners and sustainable development could be of interest for future research.

Another suggestion of future research would be to examine the topic from an external point of view. We found that corporate sustainable development arises from external pressure, thus, it would be of high interest to recognise the role of external stakeholders on sustainable development, such as consumers, policy-makers or media, to explore how organisations manage external pressure and vice versa.
Furthermore, since we now have gained a better understanding of the primary constraint for sustainable development in SMEs - knowledge constraints and financial constraints, a further suggestion for future research could be to explore the relationship of sustainable development and return on investment in SMEs. Another idea for further research based on our understandings is to explore the relationship between sustainable development and knowledge. As sustainability is essential for company’s long-term growth, we believe that it could be of high interest to examine these two variables to gather a deeper understanding of how to overcome these constraints in smaller companies.
8 References


## Appendix

### 9.1 Operationalization

#### 9.1.1 Interviews with Managers

<table>
<thead>
<tr>
<th>Number</th>
<th>Question</th>
<th>Theoretical concept</th>
<th>Purpose of the question</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Tell us about the organisation, your department and position in the company. How long have you worked at the company?</td>
<td>-</td>
<td>Confirm the validity of the person being interviewed for the specific research question</td>
</tr>
<tr>
<td>2</td>
<td>How would you as an individual define and describe sustainability in general?</td>
<td>Sustainability</td>
<td>Explore how individual managers formulate sustainability in general</td>
</tr>
<tr>
<td>3</td>
<td>a) How is/could sustainability defined by the organisation?</td>
<td>Corporate sustainability strategy (formulation and implementation)</td>
<td>Confirm sustainability initiatives in the organisation and explore how corporate sustainability is conceptualised</td>
</tr>
<tr>
<td></td>
<td>b) How are you currently working with sustainability?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>How is the sustainability strategy implemented in the core business strategy? If not, how could it be implemented?</td>
<td>Sustainability strategy implementation</td>
<td>Explore the relationship between the sustainability strategy and the business strategy</td>
</tr>
<tr>
<td>5</td>
<td>How does sustainability initiatives influence the overall organisation? (internal stakeholders)</td>
<td>Sustainability strategy implementation/change</td>
<td>Explore the effect that corporate sustainability implementation has on the internal environment</td>
</tr>
<tr>
<td>6</td>
<td>How does sustainability add value to the overall organisation? If not, how could sustainability add value to the organisation?</td>
<td>Sustainability communication/Sustainability strategy</td>
<td>Explore how employees perceive the benefit of corporate sustainability</td>
</tr>
<tr>
<td>7</td>
<td>How does the organisation communicate initiatives within the organisation? (top-down and bottom-up/communication tools)</td>
<td>Internal corporate communication/language</td>
<td>Confirm the internal communication channels and tools in the organisation</td>
</tr>
<tr>
<td>8</td>
<td>Have you ever felt that you and your co-workers have different ideas of what the company stands for? And how/why?</td>
<td>Internal communication/common language</td>
<td>Confirm the current corporate identity and corporate language</td>
</tr>
<tr>
<td>9</td>
<td>How is sustainability communicated within the organisation?</td>
<td>Sustainability Strategy communication</td>
<td>Explore the current state of sustainability strategy communication within the company</td>
</tr>
<tr>
<td>10</td>
<td>What is the process of internal communication when implementing change in the organisation? (before, under and after)</td>
<td>Change communication/employer-</td>
<td>Explore the change communication process before, under and after implementation</td>
</tr>
<tr>
<td>Number</td>
<td>Question</td>
<td>Theoretical concept</td>
<td>Purpose of the question</td>
</tr>
<tr>
<td>--------</td>
<td>----------</td>
<td>---------------------</td>
<td>------------------------</td>
</tr>
<tr>
<td>1</td>
<td>Tell us about your position in the company. How long have you worked at the company?</td>
<td>-</td>
<td>Confirm the validity of the person being interviewed for the specific research question</td>
</tr>
</tbody>
</table>
| 2      | a) How would you describe and define sustainability?  
       b) How is sustainability described and defined from the organisational point of view? If not, how could it be described? | Sustainability/Corporate sustainability/ Common language | Explore how individual employees formulate sustainability and corporate sustainability |
| 3      | a) How does internal communication work in the organisation? (top- down/ bottom- up/ two-way dialogue)  
       b) How is sustainability communicated from managers? If not, how could it be communicated? | Internal communication/ Sustainability strategy communication | Explore how the internal communication process works both top- down and bottom- up |
| 4      | How is sustainability incorporated in your everyday working tasks? If not, how could it be incorporated? | Sustainability strategy implementation | Explore how well sustainability is implemented in the bottom of the organisation |
| 5      | How does sustainability add value to the overall organisation? If not, how could sustainability add value to the organisation? | Sustainability communication/ Sustainability strategy | Explore how employees perceive the benefit of corporate sustainability |
| 6      | If an organisational change was to occur and have an impact on the working processes, how would you like to be informed about the change? (Before, under and after the change process) | Change communication | Explore how change is managed, communicated and perceived within the organisation |
| 7      | Is there anything you would like to add to this discussion that has not been mention in regard to sustainability and communication | - | To catch any missing answers in regards to sustainability and communication |

9.1.2 Focus Groups with Employees