Why are Companies Doing Good, and What Good Does it Do?

– A Qualitative Study of Managers’ Interpretations and Drivers of Adopting Sustainable Development Practices.

Authors: Elin Löfman
          Caroline Jonsson

Supervisor: Ulrica Nylén
ABSTRACT

Despite being a fairly new concept, sustainable development is gaining more attention from social actors. The demand on companies to incorporate sustainable development practices is therefore increasing. Previous research has emphasized that companies are influential drivers of sustainable development practices and many claim to work actively with the issue, yet few have implemented such practices to a sufficient extent. Many companies who claim to be working actively with sustainable development were found to be uncertain of what it implies. Moreover, manufacturing companies tend to be greatly dependent on the consumption of raw material, energy and waste disposals and are therefore often affected by changes associated with sustainable development. Thus, the purpose of this study is to identify what drives manufacturing companies to commit to sustainable development practices.

In the field Management of Sustainable Development, previous research has neglected drivers of sustainable development in relation to managers’ differing interpretations of the concept, constituting a research gap. It has also been suggested by previous research to investigate sustainable development from an organizational perspective, thus this study investigates individual managers’ interpretations and what drives companies to adopt sustainable development practices. The following research question has therefore guided this study:

*What drives manufacturing companies to adopt sustainable development practices and how do these drivers vary depending on managers’ interpretations of sustainable development?*

In order to investigate this phenomenon and fulfill the purpose of our study, a qualitative approach was deemed most suitable. Six manufacturing companies in Västerbotten County were interviewed using a semi-structured approach. In addition, a triangulation method was used, where official and organizational documents were collected from each participating company to complement the interview data and decrease subjectivity. The analysis of our empirical data resulted in a compiled analysis of the key findings, where we found that manufacturing companies in Västerbotten perceive sustainable development as an ambiguous term and interpret it differently but consider environmental factors as a central feature of the term. Furthermore, we can conclude that the adoption of sustainable development practices is facilitated by establishing a separate sustainable development strategy or incorporating sustainable development into the company’s general business strategy.

**Key Words:** sustainable development, driver, barriers, practices, managers’ interpretations, manufacturing companies, small and medium sized enterprises, stakeholder theory and legitimacy theory.
Acknowledgements

We would like to express our sincerest gratitude to our supervisor Ulrica Nylén for her support and feedback throughout this process. Her guidance and continuous encouragement along the way has been highly appreciated.

We want to thank all our participants who contributed to our study and shared useful insights and knowledge, which made our study possible to carry out. We are also appreciative of the feedback we received from the two company representatives that took part in our test study. In addition, we are thankful for the support we received from the consultant from Esam that helped us decide upon the direction of our study.

May 19th, 2016

Umeå School of Business and Economics
Faculty of Social Science, Umeå University

Elin Löfman

Caroline Jonsson
Table of Content

1. Introduction ............................................................................................................. 1
   1.1 Background ........................................................................................................... 1
      1.1.1 Sustainable Development ............................................................................. 1
      1.1.2 Sustainable Development In Sweden ......................................................... 1
      1.1.3 Sustainable Development – A Company Issue? ....................................... 2
   1.2 Research Gap ....................................................................................................... 3
   1.3 Problem Statement ............................................................................................. 4
   1.4 Research Question .............................................................................................. 5
   1.5 Purpose ................................................................................................................ 5
   1.6 Concept Clarification .......................................................................................... 5
      1.6.1 Managers’ Interpretations ............................................................................. 5
      1.6.2 Organizational Practices .............................................................................. 6
      1.6.3 Drivers of Adoption ...................................................................................... 6
   1.7 Delimitations ....................................................................................................... 6
   1.8 Chapter Guide ..................................................................................................... 7

2. Scientific Methodology ............................................................................................ 8
   2.1 Pre-understandings ............................................................................................. 8
   2.2 Philosophical Considerations and Assumptions ................................................. 8
      2.2.1 Research Paradigm ....................................................................................... 9
      2.2.2 Ontological Assumptions .......................................................................... 9
      2.2.3 Epistemological Assumptions .................................................................... 10
   2.3 Research Approach ............................................................................................. 11
   2.4 Research Strategy ............................................................................................... 13
   2.5 Research Design ................................................................................................. 14
   2.6 Quality Criteria .................................................................................................. 15
   2.7 Collection of Data Sources ................................................................................. 16
      2.7.1 Source Criticism .......................................................................................... 17
   2.8 Summary ............................................................................................................ 18

3. Theoretical Framework ........................................................................................... 19
   3.1 The Underlying Reasons to the Adoption of Sustainable Development ........ 19
      3.1.1 Legitimacy Theory ...................................................................................... 19
      3.1.2 Stakeholder Theory .................................................................................... 21
   3.2 Drivers and Barriers to the Adoption of Sustainable Development ............. 23
      3.2.1 Drivers .......................................................................................................... 23
      3.2.2 Barriers ......................................................................................................... 24
   3.3 Organizational Practices ...................................................................................... 25
      3.3.1 Environmental Management Systems ....................................................... 25
      3.3.2 Environmental Practices ............................................................................. 26
   3.4 Managers’ Interpretations of the Adoption of Sustainable Development .... 27
      3.4.1 Sustainable Development is not Recognized .............................................. 28
      3.4.2 Sustainable Development is a Necessary Evil ............................................ 29
      3.4.3 Sustainable Development is Necessary ..................................................... 29
      3.4.4 Sustainable Development is a Priority ....................................................... 30
      3.4.5 Sustainable Development is the Top Priority ............................................. 31
      3.4.6 Summary of Managers’ Interpretations ...................................................... 31
   3.5 Summary ............................................................................................................. 32

4. Practical Methodology ........................................................................................... 33
   4.1 Data Collection Process ...................................................................................... 33
      4.1.1 Scope of Research ....................................................................................... 33
      4.1.2 Sample Selection Procedure ...................................................................... 34
      4.1.3 Sample Selection ......................................................................................... 36
   4.2 Data Collection ................................................................................................... 36
7.1 Conclusions .................................................................................................................. 79
7.2 Theoretical Contribution ............................................................................................. 80
7.3 Managerial Implications and Recommendations .......................................................... 81
7.4 Societal Implications ..................................................................................................... 81
7.5 Limitations and Future Research .................................................................................. 82
8. Quality Criteria Assessment .......................................................................................... 83

References .......................................................................................................................... 87

Appendix
APPENDIX 1: INTERVIEW GUIDE
APPENDIX 2: GENERAL INTERVIEW GUIDE

List of Figures
FIGURE 1. CHAPTER GUIDE .............................................................................................. 7
FIGURE 2. SUMMARY OF MANAGERS’ INTERPRETATIONS OF SUSTAINABLE DEVELOPMENT .......... 31
FIGURE 3. SUMMARY OF DATA COLLECTION PROCESS ................................................................ 33
FIGURE 4. REVISED STAKEHOLDER MODEL ......................................................................... 76

List of Models
MODEL 1. CONCEPTUAL MODEL ......................................................................................... 5
MODEL 2. RELATIONSHIP BETWEEN DRIVERS AND BARRIERS, UNDERLYING REASONS, ORGANIZATIONAL PRACTICES AND INTERPRETATIONS ........................................................................................................ 32
MODEL 3. THERMATIC NETWORK ....................................................................................... 37
MODEL 4. THERMATIC NETWORK - INTERVIEW GUIDE ....................................................... 38
MODEL 5. INTERPRETATIONS OF SUSTAINABLE DEVELOPMENT - COMPANY A .................. 63
MODEL 6. INTERPRETATIONS OF SUSTAINABLE DEVELOPMENT - COMPANY B .................. 65
MODEL 7. INTERPRETATIONS OF SUSTAINABLE DEVELOPMENT - COMPANY C .................. 67
MODEL 8. INTERPRETATIONS OF SUSTAINABLE DEVELOPMENT - COMPANY D .................. 70
MODEL 9. INTERPRETATIONS OF SUSTAINABLE DEVELOPMENT - COMPANY E .................. 72
MODEL 10. INTERPRETATIONS OF SUSTAINABLE DEVELOPMENT - COMPANY F .................. 75
MODEL 11. INTERPRETATIONS - SUSTAINABLE DEVELOPMENT IS A NECESSARY EVIL/NECESSARY 78
MODEL 12. INTERPRETATIONS - SUSTAINABLE DEVELOPMENT IS NECESSARY/A PRIORITY 78

List of Tables
TABLE 1. SUMMARY OF SCIENTIFIC METHODOLOGY ......................................................... 18
TABLE 2. SUMMARY OF IDENTIFIED STAKEHOLDERS ...................................................... 22
TABLE 3. SUMMARY OF PARTICIPATING INTERVIEWEES ...................................................... 42
TABLE 4. SUMMARY OF PRACTICAL METHODOLOGY .......................................................... 46
1. Introduction

This chapter will introduce the reader to the topic of our study along with background of sustainable development from previous research. We will then describe the research gap as well as the problem statement and our conceptual model, all of which laid the foundation to our research question. Further, our research question and purpose will be defined and motivated for. Finally, our key concepts and the limitations of our study will be presented and explained and in the final section, a chapter guide will be provided to give the reader an overview of the study’s content and structure.

1.1 Background

1.1.1 Sustainable Development

Since the 1700s, resource scarcity has caused unease due to a period of extensive population growth (Moore & Manring, 2009, p. 276). Sustainable development however, is a fairly new concept and emerged as a result of the increasing concern for environmental and societal issues (Baker, 2006, p. 18; Tregidga et al., 2014, p. 481). During the latter part of the 1900s, more attention was given to environmental issues (Baker, 2006, p. 18; Moore & Manring, 2009, p. 276; Tregidga et al., 2014, p. 481) and the implications of diminishing natural resources became prominent (Elkington, 1994, p. 90). In the 1960s, industrial pollution became a public concern (Baker, 2006, p. 18) and the emerging concept of sustainable development received increasing attention during the following two decades (Tregidga et al., 2014, p. 481). The environmental concerns resulted in growing critique towards the traditional economic development model (Baker, 2006, p. 18), and in 1972, the report The Limits to Growth was published (Meadows et al., 1972). The report argued that if the population growth and resource exploitation continued at the same rate that it was, the planet would no longer be able to provide for its inhabitants within one century (Baker, 2006, p. 18). Despite the criticism towards the report for being overly cynical and focusing solely on physical limitations without considering the possibility of technological improvements, it portrayed the inevitable need for economic growth – yet pointed out that it could not be at the expense of the environment (Baker, 2006, p. 18).

In 1987 the World Commission for Environment and Development (WCED) published Our Common Future, more commonly known as the Brundtland Report (WCED, 1987). Since then the report has been used as a guide for sustainable development as it was the first report that linked social, ecological and economical dimensions as one concept (Baker, 2006, p. 19; Elkington, 1994, p. 90; WCED, 1987, p. 5). Therefore, the concept sustainable development is often said to have been minted in the Brundtland report (Laine, 2005, p. 396). The Brundtland Report explains sustainable development as “...meet[ing] the needs of the present without compromising the ability of future generations to meet their own needs” (WCED, 1987, p. 8). This stresses the longevity of the concept as it emphasizes sustainability in a long-term perspective with a focus on coming generations (Baker, 2006, p. 8; Welford, 1998, p. 4).

1.1.2 Sustainable Development In Sweden

With recent years increased reporting and regulations on environmental issues, an agreement such as the Paris Agreement of 2015 (European Commission, 2016) was to be expected. At the climate conference (COP21), 195 countries agreed upon a global climate deal to take effect in 2020, setting limits to global warming by reducing emissions (European Commission, 2016). With this increased commitment to
sustainable development, we assume that participating countries will enforce stricter laws and regulations on a national level as well. In Sweden, a proposed government bill aims to increase sustainability reporting for larger and listed companies (Justitiedepartementet, 2015, p. 40). According to Schieler (2015, p. 4), Sweden is the highest performing country globally when analyzing the country sustainability ranking using the Environmental, Social, and Governance (ESG) Score. Therefore it is not surprising that this newly proposed law suggests stricter regulations for sustainability reporting for companies in Sweden to be enforced by July 2016 (Justitiedepartementet, 2015, p. 5). Furthermore, Svenskt Näringsliv (2015, p. 4) argues that this government bill will affect approximately 2000 companies in Sweden. We assume that this bill will ultimately force Swedish companies to incorporate proactive measures in order to address sustainability in their business strategies.

1.1.3 Sustainable Development – A Company Issue?

It is argued by Bebbington (2001, p. 136) that businesses are influential drivers of economic growth and development and their role in sustainable development should therefore be thoroughly considered. In addition, Sahlin-Andersson (2006, p. 597) claimed that there is an increasing demand on incorporating social responsibility operations at companies, which has led to such practices emerging, indicating a global trend. We therefore argue that sustainable development is an organizational issue, and that organizational commitment is essential for long-term sustainable development. Furthermore, Laine (2005, p. 405) found that companies are driven to adopt sustainable development as its association is advantageous and an indication of reliability and quality. Supporting this statement, Savitz and Weber (2013, p. 2) argued that a sustainable business is more likely to achieve success, both in a short- and long-term perspective. In addition to the organizational benefits that can be gained from adopting sustainable development practices, companies have also been found to be reliant on increasing sustainable development activities (Williamson et al., 2006, p. 319). Particularly manufacturing companies tend to greatly depend on the consumption of raw material, energy and waste disposals (Williamson et al., 2006, p. 319). Further, Williamson et al. (2006, p. 326) found that small and medium sized manufacturing enterprises (SMEs) in particular tend to comply with environmental laws and regulations and thereby often improve their environmental and social practices.

Although many business leaders have implemented aspects of sustainable development, few have done so to a sufficient extent (Fergus & Rowney, 2005, p. 18; Laine, 2005, p. 395). According to Bebbington (2001, p. 142), companies in developed countries are far from sustainable. Many companies who claim to be working actively with sustainable development are unclear of what is actually included (Aras & Crowther, 2009, p. 975). The lack of one clear definition of sustainable development allows for a free interpretation of the concept and companies can thus decide their own definition and thereby evaluate themselves according to their own standards and principles (Laine, 2005, p. 405). The acknowledged vagueness between sustainable development and similar concepts such as sustainability, corporate social responsibility, corporate sustainability and triple bottom line (Aguinis & Glavas, 2012, p. 933; Aras & Crowther, 2009, p. 980; Elkington, 1998, p. 20; Klewitz & Zeyen, 2010, p. 4; Montiel, 2008, p. 246; Laine, 2005, p. 403), adds further ambiguity to the adoption of sustainable development (Aras & Crowther, 2009, p. 981). Due to this ambiguity, no specific distinction between these concepts will be made for the remainder of our study and we will henceforth use sustainable development exclusively.
1.2 Research Gap

After an initial literature search, we identified a possibility to contribute to previous studies in the field of sustainable development. The majority of previous research has focused on sustainable development in relation to reporting, accounting and discourse analyses (e.g. Bebbington, 2001; Hörisch et al., 2015, p. 242; Laine, 2005; Pérez-López et al., 2013; Schaltegger, 2011; Tregidga et al., 2014). For example, Aras and Crowther (2009, p. 975) argued that today’s accounting practices hinder the implementation of sustainable development, which we assume is one of the reasons why previous research has found it necessary to explore sustainable development from an accounting perspective. We argue that sustainable development at an organizational level, specifically investigating environmental practices, has not been thoroughly explained. This has been further accentuated by Montabon et al. (2007, p. 998), who found that companies are better equipped to address their environmental impact as they increase their environmental management practices. Thus, we argue that our focus on the drivers of adopting sustainable development practices can contribute with additional knowledge about how companies can improve their environmental impact by identifying common drivers and which practices they are frequently related to. We argue that this can contribute with a practical understanding of the connection between drivers and companies’ practices related to sustainable development that previous research has failed to address. Previous studies have also supported this line of reasoning and described sustainable development at an organizational level as weak and recommended that future studies should focus on this perspective (Fernández et al., 2006, p. 262; Sharma, 2000, p. 693; Shrivastava, 1995, p. 937). Although we recognize that the field of sustainable development has gained increasing focus (Aras & Crowther, 2009; Moore & Manring, 2009; Schaltegger, 2011; Schaltegger & Synnestvedt, 2001), we argue that little attention has been dedicated to exploring sustainable development in relation to individual organizational drivers and practices.

Another justification for conducting a study within this area of research was emphasized by Williamson et al. (2006, p. 319), who argued that there is a lack of research on the drivers for SMEs to adopt environmental behaviors. By investigating this, managers, policymakers and regulators could enhance their understanding of how to determine the most efficient mechanisms to control and manage environmental activities (Williamson et al., 2006, p. 319). As argued by Tregidga et al. (2014, p. 478), managers’ perceptions and the creation of organizational identities in relation to sustainable development have been studied. Furthermore, Sharma (2000, p. 691) argued that companies’ commitment to sustainable development practices is directly affected by whether the managers view it as beneficial to the company or view it as an additional burden. We found this relationship interesting and believe that further research within this area can enhance the understanding of managers’ interpretations of sustainable development and what drives companies to adopt sustainable development practices.

To summarize, we acknowledge that several studies have investigated subjects within the field Management of Sustainable Development, however, the explanation of drivers of sustainable development in relation to managers’ differing interpretations of the concept has been neglected in previous research. We therefore seek to contribute with additional knowledge to the field by expanding upon suggestions offered by previous research (e.g. Laine, 2005, p. 409; Shrivastava, 1995, p. 937) and thus investigate individual managers’ interpretations and what drives companies to adopt sustainable development practices.
1.3 Problem Statement

Our study will investigate what drives manufacturing companies to adopt sustainable development practices and managers’ subjective views on sustainable development. We believe that this will provide interesting insights into how the concept is interpreted and how it, if at all, affect companies’ drivers of adoption of sustainable development practices. Throughout our study we will apply Statistiska Centralbyrån’s (SCB) definition and refer manufacturing companies to companies within sectors such as machinery, transport equipment, machine, tool, steel manufacturing (SCB, 1998, p. 46). Further, the manufacturing industry is a great consumer of raw material and energy (Williamson et al., 2006, p. 319), thus we recognize that environmental factors are of primary concern within the manufacturing industry as it is exposed to issues such as raw material scarcity and inflicting environmental harm during the manufacturing process. Consequently, our study will investigate primarily environmental factors and intentionally disregarded the social and economic dimensions of sustainable development.

In addition, Despeisse et al. (2012, p. 354) argued that current sustainability practices within manufacturing companies remain undefined and vague, making the implementation and impact of such practices ambiguous. Additionally, Thomas and Lamm (2012, p. 191) emphasized that it is necessary to investigate how sustainable practices are interpreted by managers in order to understand their intention to act and behave in regards to sustainable development within their organization. Several studies have emphasized the importance of managers commitment when adopting sustainable development in an organization (Elkington, 1994, p. 97; Schaltegger & Synnestedt, 2001, p. 13). Whether managers perceive sustainable development to be an opportunity or a threat to the organization will in turn affect the adoption and level of commitment to sustainable development practices (Sharma, 2000, p. 691). Therefore, we believe that the link between managers’ interpretations of sustainable development and the drivers of adopting sustainable development practices can contribute with a new perspective to an insufficiently explored subject.

In order to facilitate the understanding of the aim of our study as well as our assumptions, we will provide a model depicting the different elements that are included and how we believe these relate to each other. Our conceptual model, see Model 1, is based on our initial assumptions that, to some extent, will permeate our study. It illustrates the relationship between managers’ interpretations of sustainable development, drivers of adopting sustainable development and sustainable development practices. The model also demonstrates how drivers of sustainable development can influence the adoption of such practices. In addition, the dotted arrow indicates the impact that sustainable development practices can have on a company’s surrounding environment on a macro level - both environmental and social, however, these will not be explicitly investigated in our study. Furthermore, we recognize that these elements may also be affected by various barriers that hinder the implementation of sustainable development practices. As argued by Fergus and Rowney (2005, p. 18), and Laine (2005, p. 395), companies are becoming aware of sustainable development issues, but there are barriers associated with the implementation of such practices. Thus, we argue that it will be necessary to include barriers in our study to gain an exhaustive understanding of what factors that influence manufacturing companies when adopting such practices. However, these are not incorporated into our conceptual model as we are predominantly focusing on drivers, yet barriers will be discussed throughout our study.
1.4 Research Question

What drives manufacturing companies to adopt sustainable development practices and how do these drivers vary depending on managers’ interpretations of sustainable development?

1.5 Purpose

The aim of our study is to contribute with an enhanced theoretical understanding of the key drivers of manufacturing companies’ adoption of sustainable development practices and managers’ interpretations of the term sustainable development. By investigating this topic more exhaustively, we hope to ultimately provide an explanation of the sustainable development practices in place and which factors have influenced this adoption. We hope that by analyzing manufacturing companies practices and interpretations of sustainable development, our study can practically contribute with an understanding of how they can continue to develop their practices and also how the held interpretations may hinder or facilitate the practices they currently have in place. We also want to gain a better understanding of how the issue of sustainable development is currently perceived among manufacturing companies. Hence, the purpose of our study is to identify what drives manufacturing companies to commit to sustainable development practices. Furthermore, we hope that our findings will allow us to ultimately make recommendations to our participating companies of how they can increase their adoption of sustainable development practices.

1.6 Concept Clarification

The following sections aim at reducing the ambiguity of the most prominent concepts that will be frequently referred to throughout our study and may thus require clarification.

1.6.1 Managers’ Interpretations

Managers’ rational analysis of environmental threats and opportunities are often influenced by psychological mechanisms that affect managers’ decision to make changes or maintain status quo, these mechanisms can also be described as the manager's interpretation (Lant et al., 1992, pp. 585-586). According to Sharma (2000, p. 691), whether managers perceive sustainable development to be an opportunity or a threat to the organization will in turn affect the adoption and level of commitment to
sustainable development practices. Thus, whenever the term managers’ interpretations or views is used, we refer to managers subjective views and rational analysis of decision regarding sustainable development.

1.6.2 Organizational Practices
Organizational practices is a concept that will be emphasized and investigated throughout our study. Practices are strategic activities that are carried out in a company and could originate from habits and routines (Jarzabkowski, 2003, p. 24). Organizational practices has also been defined by Blomquist et al. (2010, p. 9) as “...common in all organizations or industries, are the various traditions, norms and rules or bodies of knowledge that state, explicitly or implicitly, how the practitioner should act in a certain situation. These practices can be written in documents stating best or preferred practices in the company...”. Further, Savitz and Weber (2013, p. 3) describe sustainability as business practices that does not merely focus on financial interests but also consider various stakeholders interests and strengthen their interdependent relationships.

Specifically, environmental practices will be a focal point of our study as it is a way for us to identify whether the examined companies organizational activities are in line with sustainable development. According to Montabon et al. (2007, p. 998), a company can monitor their effect on the environment through environmental management practices, i.e. strategic techniques or operational procedures. In accordance to these definitions, we argue that sustainable development can be viewed as an organizational practice. Thus, whenever we use the term organizational practices and/or environmental practices, it will refer to the sustainable development strategic activities and documents that exist and take place within companies.

1.6.3 Drivers of Adoption
Drivers of adoption is a concept that will be continuously used throughout our study and will refer to the influencing factors of the sustainable development process at manufacturing companies (Mittal et al., 2012, p. 100). These drivers may constitute of both external, e.g. public pressure and laws or internal, e.g. organizational structures and commitment driving factors (Mittal et al., 2012, p. 100). Thus, whenever we use the term drivers of adoption, it will refer to the determining factors of the implementation of sustainable development activities.

1.7 Delimitations
We seek to investigate what drives manufacturing companies to adopt sustainable development practices and how these drivers vary depending on managers’ interpretations of sustainable development. Thus, we decided to limit our study to subjects and fields related to ‘management’ and ‘sustainable development’, however aspects such as legal and ethical could have been incorporated as influential drivers to a larger extent. For instance, organizations might adopt sustainable development practices only because they perceive it to be a trend of behaving ‘ethically right’ or the practices could be a reaction to a previously enforced governmental law. Although these aspects would have been interesting to investigate, we argue that our access to appropriate information is insufficient to investigate such cause-effect relationships.

Further, we decided to exclude certain fields from our study, such as psychology. Specific theories and concepts related to psychology could have been of interest to our
study as we seek to investigate managers’ interpretations. However, we wanted to remain consistent to the field of Business and Administration and thus limited our study to include only this field and thereby, we acknowledge the risk of excluding theories and concepts which could have been valuable to our study. Thus, it is possible that our full understanding of managers’ interpretations of sustainable development is restricted. Moreover, from our literature search we found that manufacturing companies would constitute an interesting target sample, and that this industry typically is largely affected by the environmental aspect of sustainable development. Therefore, we decided to focus on environmental practices and drivers foremost. We recognize that this is a limitation to our study and it is likely that we lose insights that would have been interesting and useful to our analysis. However, we made this choice as we deemed it necessary to further specify our study.

We are aware of these delimitations of our study, however it is our belief that our empirical study of what drives manufacturing companies to adopt sustainable development practices and how these vary depending on managers’ interpretations of sustainable development will contribute with additional insights to the field and specifically to the interpretation of sustainable development. Furthermore, we argue that our study will bring an enhanced understanding of how manufacturing companies view sustainable development practices as we undertake an organizational perspective.

1.8 Chapter Guide

<table>
<thead>
<tr>
<th>Chapter 2</th>
<th>Scientific Methodology</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Presents solely our theoretical methodological choices and considerations.</td>
</tr>
<tr>
<td></td>
<td>Presents our pre-understandings, philosophical considerations, research approach and strategy, literature sources and theoretical quality criteria.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter 3</th>
<th>Theoretical Framework</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Presents the underlying reasons to the adoption of sustainable development, drivers and barriers, organizational practices and finally managers’ views on sustainable development.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter 4</th>
<th>Practical Methodology</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Discusses our sampling and data collection method.</td>
</tr>
<tr>
<td></td>
<td>Describes the interview guide, access gain, participating companies and official and organizational documents.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter 5</th>
<th>Empirical Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Presents our empirical findings from our data collection.</td>
</tr>
<tr>
<td></td>
<td>The findings from the interviews and organizational documents will be presented in accordance to our global and organizing themes.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter 6</th>
<th>Analysis and Discussion</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Discussion and analysis of our empirical findings based upon our thematic network.</td>
</tr>
<tr>
<td></td>
<td>Enables an in-depth discussion of our findings in relation to our conceptual model, which will serve as a guide in our attempt to answer our research question.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter 7</th>
<th>Conclusions and Implications</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Provides conclusions based upon our analysis and attempts to answer our research question.</td>
</tr>
<tr>
<td></td>
<td>Presents the societal and managerial implications and finally discusses limitations and provides suggestions for future research.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter 8</th>
<th>Quality Criteria Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Presents our assessment of the quality of our study.</td>
</tr>
<tr>
<td></td>
<td>Discusses confirmability, dependability, utilization, credibility and transferability.</td>
</tr>
</tbody>
</table>
2. Scientific Methodology

The following chapter will present our pre-understandings, which will explain our previous experiences and knowledge related to our study. Next, our philosophical considerations and assumptions will be discussed, including our paradigmatic considerations, and ontological and epistemological assumptions. Further, our research approach and strategy will be discussed and various choices will be evaluated. Finally, we will explain how we view literature sources and a theoretical explanation of how we will assess the quality of our study will also be presented. This chapter will solely present our theoretical methodological choices and considerations to facilitate the understanding of the assumptions that will lay the foundation to our theoretical framework and practical methodology.

2.1 Pre-understandings

According to Bryman and Bell (2011, p. 414), pre-understandings are the previous experiences and knowledge the researchers hold of subjects or organizations. Further, Nyström and Dahlberg (2001, p. 339) claimed that researchers have to handle their preconceptions and understandings throughout the entire research process and that these concerns often hinder complete openness towards the investigated phenomenon. It is therefore important that the researcher explores and acknowledges his or her preconceptions to ensure that one remain as open as possible (Nyström & Dahlberg, 2001, p. 339). As Nyström and Dahlberg (2001, p. 339) explained, no researcher can be fully aware of all the pre-understandings that he or she holds. However, we will attempt to disclose all pre-understandings that we hold and are consciously aware of. We will do our utmost to remain open-minded throughout our research process and we will, to the best of our abilities, control our preconceptions in order to minimize the impact it has on our findings. Despite this, we understand that certain factors and subconscious assumptions are difficult to control for, however, as will be discussed in the following sections, their influence might be of less significance depending on our epistemological and ontological assumptions.

We hold a firm belief that issues related to sustainable development are emerging and becoming a pressing concern for all companies. In particular, we believe that the emphasis on these issues will grow exponentially in Sweden as it is one of the highest performing countries in the world according to the ESG sustainability ranking (Schieler, 2015, p. 4). Considering this, we hold the preconception that several companies will, in line with the newly proposed law on stricter sustainability reporting, be forced to address these issues and incorporate these within their business strategies. Additionally, both of us have taken university courses within various subjects related to sustainable development, thus gaining an enhanced understanding of the topic and relevant theories. Further pre-understandings that we have reflected upon is the choice of data collection, where we will target manufacturing companies. Both of us have had previous contact with manufacturing companies, one of us has also worked within the industry for a longer period of time, which likely has affected our perceptions of the industry. Our perception of manufacturing companies is positive and both of us find the industry to be interesting and crucial in the growth of sustainable development activities.

2.2 Philosophical Considerations and Assumptions

There are certain philosophical considerations that will guide our research in order to understand and explain the world in which the research is carried out. We will therefore
present and discuss our philosophical considerations and assumptions in the following sections, which will include the research paradigm, and ontological and epistemological assumptions that we will follow throughout the research process.

2.2.1 Research Paradigm
A research paradigm is a framework of our basic beliefs, reflecting people's assumptions and philosophies about the nature of knowledge and what is considered to be true (Collis & Hussey, 2014, p. 43; Lincoln, 1985, p. 29). According to Burrell and Morgan (1979, p. 21), the various paradigms that exist can be categorized into four prominent ones: functionalist, interpretive, radical humanist and radical structuralist. The paradigms stems from either objectivistic or subjectivistic assumptions (Burrell & Morgan, 1979, p. 21) and the paradigms are dependent on the assumptions that consider scientific research, either regulatory or radical stances (Burrell & Morgan, 1979, p. 24). A regulatory assumption aim to describe and explain organizations within its current structure, while radical assumptions implies an evaluation of what an organization ought to be by suggesting fundamental changes (Saunders et al., 2012, p. 141). Our study will explore what drives manufacturing companies to adopt sustainable development and how these drivers vary depending on managers’ interpretations of sustainable development, we therefore assume that drivers are shaped by subjective perceptions. Thus, our assumptions lies within a regulatory stance as we, in line with Burrell and Morgan (1979, p. 31), seek to understand the essence of the phenomenon we investigate and does not aim to make fundamental changes to the participating companies. Instead, it is our ambition to suggest areas of improvement to develop the current practices in place at the companies.

Furthermore, as our assumptions lies within the subjectivistic and regulatory perspectives, the interpretive paradigm is considered most appropriate. The interpretive paradigm provides a guideline for our research and how organizations will be perceived. The paradigm implies that organizations are dependent on individuals’ beliefs and opinions (Burrell & Morgan, 1979, p. 28), thus our research needs to take these views into consideration. By accepting this interpretive paradigm, our ontological and epistemological assumptions will be affected as it influences our consideration of the nature of reality and valid knowledge. The following sections will therefore explain our ontological and epistemological assumptions in greater depth.

2.2.2 Ontological Assumptions
The philosophical stance of ontology is concerned with the nature of organizations and how researchers view the reality of the world (Collis & Hussey, 2014, p. 47; Saunders et al., 2012, p. 130). The central issue of ontology is whether social actors should be considered as the determining factor of deciding the reality of the world or not (Saunders et al., 2012, p. 131). There are two different perspectives of ontology; objectivism and subjectivism (Saunders et al., 2012, p. 131). Objectivism entails that social actors do not influence the world, instead they exist independently from social entities, e.g. organizations (Bryman & Bell, 2011, p. 21). However, as argued by Morgan and Smircich (1980, p. 493), a purely objective perspective can constitute a fundamental issue in social research as it implies that human beings could achieve knowledge independently and not be influenced by its reality, which they argued to be an unrealistic assumption. The other perspective, subjectivism, also referred to as constructivism, holds a fundamental principle that social actors can influence the world they exist in but are also shaped by it (Klotz & Lynch, 2007, p. 3). Social
constructivism was claimed by Morgan and Smircich (1980, p. 494) to be an ontological subjective approach that emphasizes individual consciousness and human processes such as judgments and interpretations to a larger extent than pure constructivism.

Had objectivism been the ontological assumption guiding our research, the drivers of adopting sustainable development practices for manufacturing companies would have been considered independent from human behavior. Additionally, managers’ interpretations would have been viewed as free from external influence and that managers would be similar across businesses (Saunders et al., 2012, p. 131). We therefore argue that important insights to our subject would be lost if we were to consider objectivism, as our study will explore social influences and subjective interpretations.

In accordance with previous research (Bebbington, 2001, p. 136; Williamson et al., 2006, p. 319), we argue that manufacturing companies are strong influencers of the growth of sustainable development and in turn also greatly dependent on the consumption of raw material, energy and waste disposal. What drives manufacturing companies to adopt sustainable development practices is therefore in our study considered to be created by social actors and would not exist independently. Additionally, previous research (Laine 2005, p. 405; Savitz & Weber, 2013, p. 405) has claimed that it is advantageous for companies to be associated with sustainable development both in a short- and long-term perspective. We therefore believe that the adoption of sustainable development practices and managers’ interpretations of sustainable development is socially constructed and can influence the overall performance of the manufacturing company. We consider the relationship between manufacturing companies and sustainable development to be mutually dependent and a social construction. Thus, the ontological stance assumed for our study is social constructivism. It is our belief that realities are affected by and can be created by social actors, and social constructivism is thereby considered most appropriate for our study.

2.2.3 Epistemological Assumptions

Epistemology concerns the consideration of what is valid knowledge and the central issue revolves around how the physical and social world should be examined by researchers (Collis & Hussey, 2014, p. 47; Easterby-Smith et al., 2012, p. 21; Saunders et al., 2012, p. 131). According to Saunders et al. (2012, pp. 134-137) there are three main epistemological stances; positivism, realism and interpretivism.

Research that adopts the philosophy of positivism assumes that valid knowledge is generated from objective evidence, thus research cannot influence it (Collis & Hussey, 2014, p. 46). Positivism is widely used in natural sciences and typically involves testing hypotheses and conducting quantitative studies in order to accumulate credible data (Bryman & Bell, 2011, p. 27; Collis & Hussey, 2014, p. 47). Therefore, the social and natural world is perceived as dependent on fixed laws and bound to cause and effect relationships (Collis & Hussey, 2014, p. 44). According to Collis and Hussey (2014, p. 45), using this philosophy also has its drawbacks; researchers will never be entirely objective as humans always have their own interests and perceptions, such a structured approach may also exclude findings that would have been relevant to the study, analyzing a complex phenomenon using few or only one measure could be misleading and lastly they argue that separating humans from social contexts in fact is impossible. Thus, positivism would have implied testing the scientific knowledge, however, this is
not considered to be appropriate for our study as we assume that the human nature is more complex than what can be explained by adopting this assumption.

Realism is another philosophical stance, which aims to provide evidence to natural sciences (Bryman & Bell, 2011, p. 16). Realism shares some aspects with positivism, such as adopting a scientific approach to knowledge development (Saunders et al., 2012, p. 136). The central issue of this philosophy is that it implies that phenomena are independent from human influence, thus there is a reality free from the mind (Saunders et al., 2012, p. 136). This approach share the same challenge for our study as positivism as we argue that in order to answer our research question ‘What drives manufacturing companies to adopt sustainable development practices and how do these drivers vary depending on managers’ interpretation of sustainable development’ it is necessary to explore subjective meanings and human interpretations, which would not be possible if we were to adopt realistic assumptions.

Contrary, interpretivism is a philosophy that emphasizes the subjective evidence and encourages an interactive approach between researchers and participants, thereby reducing the distance between the phenomenon and the research (Collis & Hussey, 2014, pp. 46-47). The central issues of interpretivism revolve around researchers’ ability to understand human beings and identify dissimilarities among people and phenomena (Saunders et al., 2012, p. 137). According to Hogan (1996, pp. 9, 12) there are two concerns of interpretivism, first the intent of the interpretation must be made clear and second how to understand the meaning must also be established. From an interpretive stance, the first concern implies that the world is not viewed as consisting of ‘true’ or ‘false’, instead realities are said to have no connection until researchers create a connection, i.e. meaning (Hogan, 1996, p. 9). The second concern describes the importance of determining how the phenomenon can be interpreted in order to explain the connection (Hogan, 1996, p. 13). Interpretivism, or anti-positivism, was described by Burrell and Morgan (1979, p. 5) as the act of rejecting the objective observer and instead aiming to understand social actors and human behaviors. In order to understand social actors, interpretivism is typically associated with qualitative data using small samples and conducting the research in its natural setting in order to gain rich data to explain the phenomenon (Collis & Hussey, 2014, pp. 51-52). Employing an interpretivist approach to our study is in line with our ontological assumption, social constructivism, where we believe the human nature to be complex and non-rational. For our study, the purpose is to identify what drives manufacturing companies to commit to sustainable development practices, and in order to fulfill this purpose, we argue that it is necessary to interpret managers’ meanings of sustainable development.

We believe that it is of essence that we seek to understand the differences between people and that the world can be perceived differently. We also consider ourselves to be a part of this world and acknowledge that we influence the phenomenon that we investigate. The following methodological choices will therefore be in accordance to our ontological and epistemological assumptions.

2.3 Research Approach
Depending on the research process, a study can have a deductive, inductive or abductive approach (Saunders et al., 2012, pp. 143-144). A deductive approach refers to the construction of hypotheses that are generated from a theoretical background and the collected data is typically used to confirm or reject them (Bryman & Bell, 2011, p. 11;
Saunders et al., 2012, p. 145). Essentially, deduction is used to explain correlations between different variables (Saunders et al., 2012, p. 145) and goes from general assumptions to specific conclusions (Ketokivi & Mantere, 2010, p. 316). Contrary, an inductive approach aims to generalize findings based on specific observations (Ketokivi & Mantere, 2010, p. 316). An inductive research therefore begins by observing social phenomena and collecting relevant data to gain a better understanding of the situation (Saunders et al., 2012, p. 146; Ticehurst & Veal, 1999, p. 22). Thereafter, by relating the collected information to previous theoretical knowledge, new explanations and theories can be generated (Bryman & Bell, 2011, p. 13). According to Saunders et al. (2012, p. 147), an abductive research approach includes aspects of both deductive and inductive approaches. The abductive approach, like an inductive approach, starts with the observation of a specific event but instead of proceeding immediately to collecting data, it relies on theories to further explain the phenomenon prior to collecting the data (Saunders et al., 2012, p. 147).

The purpose of our research is to identify what drives manufacturing companies to commit to sustainable development practices and in order to explore drivers and managers’ interpretations of sustainable development, we argue that we cannot attain the information needed by exclusively following one approach. A purely deductive or abductive approach implies the development of a hypothesis to be tested, which is not a part of our research, thus eliminating these approaches as viable options on their own. Similarly, a purely inductive approach could alone not guide our research process to attain necessary information in order to fulfill the purpose of our research. Thus, we argue that it is of essence to incorporate aspects from a deductive approach, as we will base our study on a theoretical framework that will guide our empirical data collection. Inductive research is characterized by emphasizing an understanding of interpretations and perceptions (Bryman & Bell, 2011, p. 13), which is the central focus of our study. Therefore, our study will be primarily inductive but include elements of deduction. Deductive and inductive approaches are often combined in qualitative research, as various stages of the research process typically require different approaches (Creswell, 2014, p. 186; Ticehurst & Veal, 1999, p. 22), which supports our chosen approach for this study. Furthermore, our choice is in line with our previous ontological and epistemological assumptions, social constructivism and interpretivism. As we consider the social world as a construction of individuals’ actions and interpretations, we subsequently put emphasis on understanding these actions and interpretations, which further support our choice of a primarily inductive research approach.

A primarily inductive approach implies that the empirical findings will lead to the development of a theoretical conclusion (Bryman & Bell, 2011, p. 13). Our aim is to explain the sustainable development practices in place at the participating manufacturing companies and which factors have influenced this adoption. By following an inductive research process, we will allow the empirical findings to guide us towards a conclusion and, if the results allow it, also draw theoretical conclusions from our findings. Furthermore, based on our conclusions we hope to be able to provide recommendations to the participating manufacturing companies in regards to sustainable development and how they can increase their adoption of such practices. The initial deductive phase will contribute with a theoretical framework to which we can relate our findings when analyzing the results. Hence, a deductive approach will be beneficial for our research process both in the initial and final stage, however, an inductive approach is more representative of our general research approach and our
objective of the study. In accordance to our research approach, the following section will discuss research strategies that will be considered for our study.

2.4 Research Strategy

When conducting research it is necessary to determine if a quantitative or qualitative research strategy is the most suitable to fulfill the purpose of the research (Bryman & Bell, 2011, p. 26). A quantitative research strategy is characterized by measurable data used to examine relationships between variables (Saunders et al., 2012, p. 162) and often follow a deductive research approach (Bryman & Bell, 2011, p. 27). This strategy typically implies collecting measurable data through questionnaires and presenting the results through graphs or statistics (Saunders et al., 2012, p. 161). For our study, this strategy would have implied an examination between variables and relationships, thus preventing us from explaining what drives manufacturing companies to adopt sustainable development practices and managers’ interpretations of sustainable development based on social constructions. Therefore, a quantitative strategy was not deemed suitable to fulfill the purpose of our study.

A multiple method research strategy allows researchers to combine aspects from both quantitative and qualitative strategies (Bryman & Bell, 2011, p. 28) and enables utilization of dual data collection methods to exhaustively examine a phenomenon (Saunders et al., 2012, p. 164). By removing the limitations of following one strategy exclusively, a multiple methods strategy can draw parallels between deductive and inductive approaches in order to fortify the theoretical and empirical connection (Saunders et al., 2012, p. 164). Had our purpose included a numerical examination of the drivers of adopting sustainable development practices, a multiple methods research strategy would have been a suitable choice. However, our purpose is to identify what drives manufacturing companies to commit to sustainable development practices and, in line with our ontological and epistemological stances; we recognize human behaviors and interpretations, and strive to gain a deeper understanding of social actors and their influence on reality. We therefore do not consider a numerical rendering of variables or an examination of the relationship between variables, which is the result of a quantitative research strategy (Saunders et al., 2012, p. 166), to provide any additional value. Therefore, we argue that a multiple methods strategy is not imperative to our study. We do not expect that it will be necessary to include quantitative measurements into our study as we argue that a qualitative research strategy alone is sufficient to answer our research question, and thus a multiple methods strategy was not considered to be an appropriate choice for our study.

A qualitative research strategy, contrary to a quantitative, focuses on non-numeric data (Saunders et al., 2012, p. 161). Often associated with our epistemological assumption interpretivism, qualitative research aims at exploring individuals’ perceptions and their influence on the social world (Saunders et al., 2012, p. 163) and often follow an inductive research approach (Bryman & Bell, 2012, p. 27). A qualitative research strategy can be executed through various research designs (Saunders et al., 2012, p. 163), but the general aim is to interpret the influence natural settings can have on how individuals perceive their surroundings (Denzin & Lincoln, 2003, p. 5), which can be done by determining the properties of a phenomenon and thereby explore its meaning and significance (Widerberg, 2002, p. 15). This is in line with our ontological stance social constructivism, as it recognizes the influence that social settings can have on individuals and thus, a qualitative research strategy is in accordance with our previous
methodological choices. For our research, a qualitative research strategy will be applied as we argue that it will provide us with the information needed to answer our stated research question. By following a qualitative research strategy, it is possible for us to investigate managers’ interpretations of sustainable development and what drives manufacturing companies to adopt such practices. This will allow us to examine managers’ interpretations and the drivers of implementing sustainable development practices to a greater extent than a quantitative research strategy would, and ultimately provide the in-depth information necessary to fulfill the purpose of our study.

2.5 Research Design
A research question can address a multitude of purposes depending on how it is formulated (Saunders et al., 2012, p. 170) and will consequently suggest various research designs (Hair et al., 2003, p. 57). The research design guides the research process and indicates what it aims to answer (Hair et al., 2003, p. 57). According to Saunders et al. (2012, p. 70), research designs can be exploratory, descriptive or explanatory. An exploratory study is common in situations where the area of research is novel and previously unexplored (Hair et al., 2003, p. 57). Both drivers of sustainable development and managers’ interpretations are individually well-researched areas, thus excluding an exploratory research design as a viable option for our study. A descriptive research design implies that the objective of the research is to describe a situation (Saunders et al., 2012, p. 171) without providing any further explanation of how it came to be (Ticehurst & Veal, 1999, p. 5). As the objective of our research question is to provide an explanation, a descriptive research design will not suffice in order to answer it exhaustively.

We will follow an explanatory research design in order to answer our research question. An explanatory research design aims to understand a situation through the examination of association and connections between variables (Ticehurst & Veal, 1999, p. 5). This design will facilitate our understanding of the drivers of adopting sustainable development practices and managers’ interpretations of sustainable development as it allows for an unrestricted research development, which is favorable when exploring a connection that has not been thoroughly researched previously (Saunders et al., 2012, p. 171). In order to make sense of the study and to fully understand the results, the findings needs to be put in relation to social and economic structures (Ticehurst & Veal, 1999, p. 5). We argue that by having a wider scope reaching beyond merely the participating companies, we can achieve a more thorough explanation of the study and our results. Thus, by including for instance governmental laws and regulations as well as societal influences into our study, we are able to see factors outside the companies themselves that could be of significance to manufacturing companies and their adoption of sustainable development practices. Hence, a theoretical framework is useful to provide a fundamental understanding of the macro environment to which the study is relevant (Ticehurst & Veal, 1999, p. 5), which will be provided in the following chapter.

Furthermore, to execute an explanatory research design, we deemed it necessary to choose an appropriate study method. Case studies are often associated with an inductive theory development process (Hartley, 2004, p. 324), which is the primary approach we will follow in our study. A case study will facilitate the collection of data, as it allows for multiple data collection methods such as interviews and documentary analysis (Hartley, 2004, p. 324). Thus, in accordance to Creswell (2014, p. 201), and Ticehurst and Veal (1999, p. 50), it allows us to conduct interviews to examine subjective
interpretations of sustainable development as well as analyze organizational documents in order to strengthen, i.e. triangulate, our data collection and consequently increase the validity of our study.

Adopting a case study will facilitate our understanding of what drives manufacturing companies to adopt sustainable development practices and how these drivers vary depending on managers’ interpretations of sustainable development. A case study is typically used when answering questions related to how or why a current event has occurred (Yin, 2006, p. 23). Explanatory research designs often aim at answering such how or why questions (Yin, 2006, p. 23) and therefore, case studies are a common choice as they can describe and, more importantly, explain potential connections in one or more particular situations in-depth (Yin, 2006, p. 33; Yin, 2011, p. 295). The possibility of gathering exhaustive data is a prominent reason why case studies are generally used when a deeper understanding of the context of social and organizational processes is desired (Hartley, 2004, p. 323).

In order to exhaustively answer our research question, we argue that including one case would not be sufficient. Thus, we decided to incorporate multiple cases in our study. As argued by Hartley (2004, p. 323), in an organizational context, case studies rarely consist of merely one examined situation or organization. Instead it is common to include multiple cases in order to increase the understanding of the situation (Ticehurst & Veal, 1999, p. 50). Including multiple cases into a study allows for a greater empirical foundation to analyze and enables a comparison between the included cases (Bryman & Bell, 2011, p. 63; Ticehurst & Veal, 1999, p. 50). Our objective with this study is to increase the understanding of the drivers of adopting sustainable development practices and how these drivers can vary depending on managers’ interpretations of the term among manufacturing companies. Therefore, multiple cases within one study will allow us to examine these two dimensions and explain their connection. More specifically, we can widen the scope of our research and make assumptions regarding similar manufacturing companies besides those included in our study.

2.6 Quality Criteria

This section will present the theoretical principles of the quality criteria that will be applied in our study. This foundation will later be used as an assessment tool, which in the concluding chapter will facilitate and guide our evaluation of the criteria.

Our belief, in accordance to our strategic choices, is that qualitative studies are conducted in the social world and can therefore affect humans in the real world. As discussed by LeCompte and Goetz (1982, p. 31), the value of research is somewhat dependent on the researcher's ability to present and demonstrate the credibility of the study. We will therefore attempt to assess the quality of our study honestly and openly. However, there are some contrasting views among previous research of how qualitative studies should be evaluated. For instance, Ali and Yusof (2011, p. 31) analyzed the many varying views and discussed that the overarching issue for qualitative research is to assess the validity, reliability and generalizability. In contrast, Bryman and Bell (2011, p. 395) emphasized that solely applying validity and reliability could prove insufficient in the evaluation of qualitative research, as it would imply viewing the social world too objectively and absolute. Thus, we will evaluate the quality of our findings using several criteria and in accordance to Miles and Huberman’s (1994, pp.
general quality criteria assessment. We assume that organizational practices are socially constructed and affected by human behavior, thus we believe that it is more appropriate for our study to adopt this approach where several criteria will be applied throughout our evaluation process. Furthermore, Miles and Huberman (1994, pp. 278-280) provided two or three terms for each criterion, we have nevertheless chosen to only adopt one for each criterion in order to avoid confusion and ambiguity of the assessment.

The first criterion, confirmability, is concerned with the researcher's self-awareness of personal assumptions, thus showing that the researchers act in good faith throughout the study (Bryman & Bell, 2011, p. 398; Miles & Huberman, 1994, p. 278). Confirmability emphasizes the objectivity of the research and the authors conducting it (Miles & Huberman, 1994, p. 278). The second criterion proposes that studies should use auditing by external peers, to ensure that dependability can be fulfilled. External peers are assigned to ensure and establish whether the research has been conducted properly throughout all stages (Miles & Huberman, 1994, p. 278). In addition, this criterion evaluates the consistency of the research process and its stability over time (Miles & Huberman, 1994, p. 278). In order to ensure that the empirical data reflects the true meanings and experiences, the third criterion credibility is used as a tool of evaluation (Miles & Huberman, 1994, p. 278). Credibility in qualitative studies also entails the reassurance that sincere efforts to provide accurate interpretations of the data have been made (Whittemore et al., 2001, p. 530). According to Ali and Yusof (2011, p. 37), this can be ensured by for instance verifying the collected data with the participant and providing a description of how the interviews were conducted.

Fourth, transferability refers to the originality of the study, evaluating the strength of the study and ability to transfer conclusions or findings to other studies (Miles & Huberman, 1994, p. 279). According to LeCompte and Goetz (1982, p. 51), the aim of using this tool is to compare and contrast the findings with other groups and suggest that an increased amount of samples may strengthen the transferability. Finally, utilization assesses the contribution of the study to its participants and the investigated phenomenon (Miles & Huberman, 1994, p. 280). When evaluating this criterion, the usefulness and possible benefits for the participants are central and whether the research could provide a solution to a problem (Miles & Huberman, 1994, p. 280).

These criteria are more suitable due to the qualitative nature of our study than other criteria, thus we argue that Miles and Huberman’s (1994, p. 278-280) criteria will aid us in assessing the quality of our study. By keeping these in mind throughout the research process we hope to increase the quality of our study as we progress. The theoretical principals presented in this section will therefore be further evaluated and discussed later in Chapter 8.

2.7 Collection of Data Sources

The data that will be used throughout this study constitutes of both primary and secondary resources. According to Saunders et al. (2012, p. 83), primary literature refer to the sources that are first-hand collected by the researchers and can consist of documents such as reports, emails and other publications. However, Lombard (2010, p. 252) claimed that primary sources are only collected directly by the researcher and therefore does not include any reports or analyses. For our study, reports and publications such as annual reports and publications published on company websites
will not be considered primary resources as they are not produced during the time span of our study. Secondary sources are the consequential sources to the primary data, thus another researcher has had direct access to the original data leaving only a secondary analysis of the data available (Lombard, 2010, p. 252; Saunders et al., 2012, p. 83). Secondary sources can constitute of books, research journals, newspaper, websites and government publications (Saunders et al., 2012, p. 82).

The primary data that will be collected for our study is generated from semi-structured interviews with the participating manufacturing companies. The secondary sources that have and will be collected is used to gain access to relevant theories in the area of sustainable development and to add depth to our study in terms of analyzing annual reports and company websites. Further, scientific and peer-reviewed articles were used to create the theoretical framework for our study, and complemented with course literature and research-based books. Additionally, statistical studies and publications (e.g. McKinsey & Company, 2011; RobecoSAM, 2015) were used to add further depth and exemplify the issues of sustainable development that companies in Sweden face.

Several databases were used in order to retrieve secondary sources such as scientific electronic articles and our access to these was granted by Umeå University. The most frequently used databases are: Business Source Premier, EBSCO, Emerald, Google Scholar, Wiley, SAGE, DiVA and Retriever Business. Additionally, one of the researchers had access to the online portal Western Libraries of University of Western Ontario, Canada. This online portal was used in such occasions where specific articles related to ‘manufacturing company and sustainable development practices’ could not be accessed using our Umeå University resources. Umeå University library was utilized to access appropriate scientific journals and research-based books.

Throughout our collection of secondary sources specific keywords have been used and combined, all in relation to sustainable development. These keywords are: approaches, classifications, Drivers, environmental laws and reporting, Environmental practices, EMA, EMAS, ECM, ISO 14001, lean, life-cycle assessments, managers, manufacturing companies, small and medium sized enterprises.

2.7.1 Source Criticism
In order to ensure the quality of our sources, original sources were used as far as possible, however on a few occasion third-hand references were collected, as the original source could not be retrieved. When collecting secondary and third-hand references, we have to bear in mind that these studies have a different purpose, thus their findings might not be fully applicable to our study. By using these sources, control of the data is reduced and it is difficult to ensure quality of the results (Saunders, 2012, p. 320). Thus, we collected and examined all our sources carefully and included only those sources we deemed credible and reliable. Additionally, we have decided to use the terms sustainability, triple-bottom line and CSR interchangeable with sustainable development in order to minimize the risk of excluding sources that are relevant to our study. However, it is likely that this is not always in line with the original source’s intention, which could cause conclusions based on secondary data to be weakened (Saunders, 2012, p. 319).

In addition, we recognize that the theoretical methods that we follow might stem from researchers’ that hold other orientations than us, which may influence their research and
thereby ours. For instance, our assessment of quality criteria is based upon Miles and Huberman (1994, p. 277-280) general qualitative criteria evaluation. Miles and Huberman (1994, p. 4) recognize the importance of interpretivistic meanings and subjectivism but hold a transcendental realism view, thus it is important that we are aware that their orientation could have influenced the view of the social phenomenon that they present. However, as the purpose of their research is to present comprehensive and objective knowledge related to qualitative research, we argue that their research remain applicable to ours.

Furthermore, the majority of the scientific sources that is used throughout our study originate from other countries than Sweden. In particular, several of the studies that we deemed relevant to our study were carried out in England and North America. It is therefore important to note that other factors such as laws and culture might have affected the data of their studies that is irrelevant to our study. However, we believe that the wide spread of sources from the entire world provides a theoretical foundation with various perspectives and findings, which we argue adds depth to our study that we would not have been able to gain without these studies. The various national findings also provide useful insights to different contexts that are relevant to our study and other, similar studies ability to generalize their findings.

2.8 Summary

This chapter described our theoretical and philosophical assumptions and choices. Table 1 shows the stance that our study will follow based upon the various methodological considerations. The third column summarizes how each stance is relevant to our study, indicating why it was considered the most appropriate. Thus, by following an interpretivist stance, where managers’ interpretations of sustainable development and organizational practices are socially constructed, and investigating these interpretations using a qualitative and explanatory multiple case study design, we believe that it will enable us to answer our research question. Further, a primarily inductive research approach with deductive elements will aid our research process and facilitate our ability to explain what drives manufacturing companies to adopt sustainable development practices and how these drivers may vary depending on managers’ interpretations of sustainable development.

Table 1. Summary of Scientific Methodology

<table>
<thead>
<tr>
<th>Methodological Considerations</th>
<th>Our stance</th>
<th>Applicableness</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research Paradigm</td>
<td>Interpretive</td>
<td>Manufacturing companies are constructed and shaped by social actors, and dependent on individuals' beliefs and opinions.</td>
</tr>
<tr>
<td>Ontological Assumptions</td>
<td>Social constructivism</td>
<td>The relationship between manufacturing companies and sustainable development is mutually dependent and a social construction.</td>
</tr>
<tr>
<td>Epistemological Assumptions</td>
<td>Interpretivism</td>
<td>Knowledge held by managers’ working at manufacturing companies are considered acceptable and interpreting meanings of sustainable development is deemed necessary.</td>
</tr>
<tr>
<td>Research Approach</td>
<td>Primarily inductive with deductive elements</td>
<td>Will allow the empirical findings to guide our conclusions and connect to our theoretical framework, while drawing conclusions from our findings, thus facilitating the explanation of the sustainable development practices in place and driving factors.</td>
</tr>
<tr>
<td>Research Strategy</td>
<td>Qualitative</td>
<td>Will allow us to obtain rich data of drivers of adoption and interpretations of sustainable development at manufacturing companies.</td>
</tr>
<tr>
<td>Research Design</td>
<td>Explanatory multiple case study</td>
<td>Allows us to gain an understanding of a situation through the examination of associations and connections between variables, using multiple cases. This will widen the scope of our research and allow us to make assumptions regarding similar manufacturing companies besides those included in our study.</td>
</tr>
</tbody>
</table>
3. Theoretical Framework

In this chapter we will present our findings from previous literature and research that will contribute with relevant and useful theories, insights and concepts to our study. Our conceptual model, see Model 1, will to some extent influence our theoretical framework. However, as we discuss theories related to sustainable development, we will not restrict ourselves to our initial assumptions. Thus, we will begin by introducing the underlying reasons to the adoption of sustainable development. Next, drivers and barriers will be discussed, followed by a thorough presentation of relevant organizational practices. Based upon these, the various views and theoretical interpretations of sustainable development will be presented and categorized into five different views.

3.1 The Underlying Reasons to the Adoption of Sustainable Development

In order to determine why companies decide to adopt sustainable development practices, we believe that it is necessary to establish why companies act in the manner they do, i.e. the underlying reasons to adopting sustainable development. Therefore, we will begin by discussing the legitimacy theory, and subsequently the stakeholder theory. The legitimacy theory will allow us to gain a better understanding of the reasoning behind organizational decisions related to external factors. The stakeholder theory will then enable further examination of these influential factors. By relating these theories to sustainable development, we hope to increase our understanding of how manufacturing companies’ adoption of sustainable development practices can be affected by their interpretations.

3.1.1 Legitimacy Theory

How managers interpret socially desired conduct affect the manner in which activities and behaviors are carried out, i.e. legitimacy (Thomas & Lamm, 2012, p. 191). Since the adoption of sustainable development practices in organizations is dependent upon managers’ involvement in the activities (Elkington, 1994, p. 97), the legitimacy theory becomes central to the adoption and implementation of sustainable development strategies in an organization (Thomas & Lamm, 2012, p. 191). Thus, an enhanced understanding of how managers’ attitudes and perceived legitimacy can influence an organization's sustainable development practices facilitate the explanation of why managers’ choose to adopt and support such practices (Bhattacharyya, 2015, p. 79). In order for us to explore why organizations adopt sustainable development practices and how managers’ interpretations of the term differ within the manufacturing industry, we argue that it is necessary to investigate attitudes and explore organizational behaviors. The legitimacy theory is therefore useful for our study as it facilitates our understanding of why companies and managers conduct their business in the manner they do.

According to Maurer (1971, p. 361), “Legitimation is the process whereby an organization justifies to a peer or superordinate system its right to exist, that is to continue to import, transform and export energy, material or information.” Legitimacy is perceptions that are socially constructed and a reflection of the presumed beliefs and norms of organizational observers (Suchman, 1995, p. 574). According to Guthrie and Parker (1989, p. 344), legitimacy theory is fundamentally an organization's reaction to environmental factors, using corporate disclosures to legitimize their actions. This implies that organizations aim and agree to operate their business according to socially...
desired norms in order to gain approval, and other incentives, to ensure and justify the organization’s continued survival (Guthrie & Parker, 1989, p. 344). In line with previously mentioned definitions of legitimacy theory (e.g. Bhattacharyya, 2015, p. 82; Guthrie & Parker, 1989, p. 344; Maurer, 1971, p. 361; Suchman, 1995, p. 574), Dowling and Pfeffer (1975, p. 122) emphasized that as long as an organization can establish congruence with social norms and organizational activities they will be able to achieve legitimacy, however, if discrepancies between these values arise the company legitimacy is threatened. These organizational threats exists within the economic, environmental, legal and social activities, thus the principle of legitimacy entails that if these activities are not considered to be accepted by society, the company will not endure (Dowling & Pfeffer, 1975, p. 122; Wood, 1991, p. 696).

According to Suchman (1995, p. 571) the essence of organizations is not constituted by its intellectual property, instead it is shaped by its beliefs, norms, values and symbols, which ultimately create the organizational legitimacy. Since legitimacy is subjectively evaluated by organizations, previous research has identified various alternatives of how organizations perceive legitimacy (Guthrie & Parker, 1989, p. 344; Suchman, 1995, p. 587). Legitimacy has been described by Guthrie and Parker (1989, p. 344) as a reactive strategy since organizations strive to reach congruence with implied norms, thus only employed as a means to legitimize their current strategy. Contrary, Suchman (1995, p. 587) argued that legitimacy strategies tend to be proactive as they encourage managers to plan and strategize for how legitimacy can be achieved. Our study will explore why organizations adopt sustainable development practices, enabling an enhanced understanding of whether organizations adopt such practices as a proactive or reactive strategy. However, worth noting, we believe that organizations may adopt sustainable development as both a reactive and proactive strategy, although the most influential driver may differ among the manufacturing companies.

Furthermore, previous research has identified the various ways of how organizations can obtain and sustain legitimacy. Suchman (1995) focused his research on categorizing three types of legitimacy: pragmatic, moral and cognitive. The first type, pragmatic legitimacy, stems from the perceived benefits that individuals and the organization can gain (Suchman, 1995, p. 578). How managers pragmatically perceive sustainable development can therefore be described as the degree to which the manager consider it to yield actual benefits in terms of resources efficiency, decreased costs, reduced legal liability and improved brand image (Thomas & Lamm, 2012, p. 193). The second type, moral legitimacy, is different from pragmatic legitimacy in the sense that instead of evaluating the benefits that the individual can gain, it rests on judgments of what is morally ‘right’ (Suchman, 1995, p. 579). According to Thomas and Lamm (2012, p. 193), this type of legitimacy accounts not only for the organizational implications of sustainable development, but also the social consequences of their business practices as well. Thus, moral legitimacy is to a greater extent resistant to self-interest and manipulation than the pragmatic (Suchman, 1995, p. 579). The third and final type according to Suchman (1995) is the cognitive legitimacy, which is derived from the acceptance and public assumptions of the organizations (Suchman, 1995, p. 582). Cognitive legitimacy is dependent upon society’s perception of the organization and its practices, however, as these perceptions are mainly at a subconscious level, it is a challenge for organizations to control and strategically plan for these (Bhattacharyya, 2015, p. 82).
Organizations pursue legitimacy for several reasons and the incentives of why organizations seek to adopt it depend upon perceptions and perceived gains (Suchman, 1995, p. 574). According to Ashforth and Gibbs (1990, p. 177), organizations ultimately seek legitimacy to attract support from its stakeholders. Supporting this, Suchman (1995, p. 575) emphasizes that legitimacy is a pursuit of credibility in order to ensure that the organizations remains stable and enduring over time. However, there are some challenges associated with legitimacy theory. The theory is based upon social judgments, thus an organization always face the risk of being perceived as manipulative and instead illegitimize their actions (Ashforth & Gibbs, 1990, p. 177). Another issue with the theory is its ambiguity, as it is often used vaguely and has seldom been defined (Tilling, 2004, p. 3; Suchman, 1995, p. 572). Thus, the pursuit of legitimacy can become problematic, especially as stakeholders’ perceptions may be contradictory and difficult for organizations to fully incorporate when strategizing (Ashforth & Gibbs, 1990, p. 177).

We argue that legitimacy theory is highly relevant for our study as it will facilitate our understanding of organizational behaviors in relation to sustainable development and provide us with the information we need in order to understand why companies act in the manner they do. Further, legitimacy provides an understanding of managers’ challenges of identifying its most important stakeholders and their expectations (Mousa, 2010, p. 408). We will therefore, as a complement to legitimacy theory, discuss the stakeholder theory in the coming section. Both theories could ultimately provide additional explanations to the drivers and barriers affecting the implementation of sustainable development.

### 3.1.2 Stakeholder Theory

As a company’s legitimacy is dependent on stakeholder expectations (Mousa, 2010, p. 400), we recognize the importance of determining the influential parties surrounding a company. Therefore, it is necessary to assess potentially influential stakeholders, both internally and externally (Hybels, 1995, p. 243). In order to do so, the stakeholder theory, which predominantly focuses on ethics and stakeholder management (Phillips, 2003, p. 15), is applicable. In addition, Matten et al. (2003, pp. 110-111) argue that the stakeholder theory can provide useful information for companies when legitimizing their actions. More specifically, Wood (1991, p. 697) argued that stakeholders have the power to withdraw their support unless they receive the expected benefits, ultimately leading to the company’s demise.

The stakeholder theory identifies groups in society that are affected by a company’s activities in any way, i.e. stakeholders (Matten et al., 2003, p. 110). The theory holds a company responsible to all individuals or groups that could benefit, be harmed and/or whose rights could be negatively or positively affected by its actions (Evan & Freeman, 1993, as cited in Matten et al., 2003, p. 110). As social and environmental dimensions become more important for companies that are increasingly adopting a sustainable development strategy linking economy, ecology and society (Baker, 2006, p. 5), the importance of considering stakeholders other than those directly associated with the company also increases (Freeman, 1984, p. 27; Welford, 1995, p. 159). Originally, the stakeholder theory was not intended to incorporate social and environmental responsibility; rather it solely focused on economic value creation (Freeman, 2010, p. 12). However, by considering all stakeholders and their interests, value creation can still...
be achieved (Freeman, 2010, p. 12), while simultaneously considering social and environmental dimensions.

The state, the public, the financial community and media were identified by Hybels (1995, p. 244) as important external stakeholders who can exert great power over the company’s resources and ultimate success. When depicting the stakeholder theory, Freeman (2002, p. 42) included management, owners, suppliers, employees, customers and local communities as key stakeholders. Further, Friedman and Miles (2006, p. 13) provided a more extensive list of potential stakeholders, including both those who directly affect the company’s operations as well as those who more indirectly influence various organizational choices. Table 2 summarizes the stakeholders that Hybels (1995), Freeman (2002), and Friedman and Miles (2006) identified.

**Table 2. Summary of Identified Stakeholders**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Identified stakeholders</td>
<td>State, Public, Financial community, Media</td>
<td>Management, Owners, Suppliers, Employees, Customers, Local community</td>
<td>Shareholders, Customers, Suppliers and distributors, Employees, Local communities, Stakeholder representatives such as trade unions, NGO’s or ‘activists’, Competitors, Government(s), regulators, and other policymakers, Financiers other than stockholders, Media, The natural environment, Academics, Past and future generations, Archetypes or ‘memes’</td>
</tr>
</tbody>
</table>

There are varying definitions associated with the stakeholder theory, and its ambiguous meaning has allowed the theory to be applicable to most situations (Donaldson & Preston, 1995, p. 66; Phillips, 2003, p. 6). For example, the theory has been criticized by Jensen (2010, p. 38) who argued that it is unrealistic that an organization is able to fulfill the expectations of all their stakeholders. Therefore, Jensen (2010, p. 39) stated that the stakeholder theory poses a significant threat to the company as it assigns complete power over resource allocation to managers and can thereby be used as an excuse for them to act on their self-interests instead of focusing on the company’s welfare. We argue that the stakeholder theory does not exclusively relate to the power over resource allocation but also raises an important question of what influences organizational decisions and provides an indication of who the most important stakeholders are. Therefore, we do not limit the applicability of the theory to strictly power distribution and thus acknowledge, but do not fully agree with, Jensen’s (2010, p. 39) reasoning. Instead, we emphasize the stakeholder theory’s usefulness in assessing which internal or external factors are, or could be, crucial to the company’s welfare and essentially constitute an influencing factor to companies underlying reasons to adopt sustainable development practices.

The theory can be useful for companies when prioritizing stakeholders’ influence on organizational decisions (Matten et al., 2003, pp. 110-111). Therefore, we argue that the stakeholder theory, which facilitates the understanding of influential groups or individuals, is essential to a company’s sustainable development activities when assessing their surroundings and the impact of their business. Our purpose of this study is to identify what drives manufacturing companies to commit to sustainable
development practices, and utilizing the stakeholder theory will facilitate our understanding of companies drivers of adopting sustainable development practices and help us with the identification of potential stakeholder pressure.

3.2 Drivers and Barriers to the Adoption of Sustainable Development

The purpose of this study is to identify what drives manufacturing companies to adopt sustainable development practices. Further, we want to examine how these drivers vary depending on managers’ interpretation of the term itself. In order to connect our findings to the theoretical field, we will in the coming section present drivers as well as barriers, identified by previous research, to the adoption of sustainable development practices. By including barriers into our study, we are able to present a more exhaustive view of the reasons why manufacturing companies adopt sustainable development practices but also the reasons why such practices are not fully implemented.

3.2.1 Drivers

Traditionally, economic benefit has been the main driver for companies adopting new strategies for future growth (Baker, 2006, p. 2). According to Elkington (1994, p. 99), sustainable development is dependent on companies successfully addressing multiple stakeholders’ expectations while simultaneously ensuring an increased competitive advantage. The concept of shared value, we argue, can constitute a driver of sustainable development as it refers to policies and business functions that lead to an increased competitive advantage through business and societal development (Porter & Kramer, 2011, p. 9). Further, Porter and Kramer (2011, p. 1) argued that companies and society are closely interrelated and that by addressing social and environmental issues, the company can in turn create value for itself. We believe that many companies have touched upon this concept when working with sustainable development despite not being aware of the term. Moreover, we argue that shared value could be a driver of adopting sustainable development practices and is therefore relevant to the purpose of our study. Hereafter, we will present common drivers of sustainable development (e.g. Govindan et al., 2015, p. 183; Masurel, 2007, p. 194; Mittal et al, 2012, pp. 98-99; Montalvo, 2008, p. S9; Pérez-López et al., 2013, p. 721; Zhu & Geng, 2013, p. 6) that could facilitate the process of creating shared value for companies and their stakeholders.

Several drivers to sustainable development practices were identified by Mittal et al. (2012, pp. 98-99), including legislation, public and customer pressure, cost savings, competitiveness, commitment, public image and technology. In addition, a study by Luken and Van Rompaey (2008, p. S70) identified cost reduction and regulation as the most prominent drivers. They also emphasized that a single driver alone seldom motivates a company to adopt sustainable development practices, instead a company is often influenced by several drivers simultaneously (Luken & Van Rompaey, 2008, p. S70). Moreover, when societal demands are high, companies tend to adopt sustainable development practices faster than those who are not experiencing external stakeholder pressure (Montalvo, 2008, p. S10). This, we argue, is greatly dependent on companies’ desire to legitimize their actions, as previously discussed in relation to the legitimacy theory, and the influence society can have on businesses, as previously discussed in relation to the stakeholder theory.

Specifically, Zhu and Geng (2013, p. 6) separated these prominent drivers of sustainable development practices into three different categories, namely: coercive, normative and
mimetic drivers. They claimed that coercive drivers such as legislation rarely motivate companies to commit to sustainable development beyond what is required, but that normative and particularly mimetic drivers are more influential in order to enhance their engagement to sustainable development (Zhu & Geng, 2013, p. 6). Normative drivers, dependent on stakeholder expectations, and thus relatable to for instance public and customer pressure, and mimetic drivers, drawing inspiration from other successful companies sustainable development practices, can both enhance companies’ commitment to sustainable development and their willingness to incorporate such practices throughout their entire operations (Zhu & Geng, 2013, p. 6). While coercive drivers do not enhance companies’ commitment to the adoption of sustainable development practices to the same extent as normative and mimetic drivers (Zhu & Geng, 2013, p. 6), current or future environmental laws and regulations can increase the awareness of sustainable development issues (Gungor & Gupta, 1999, p. 815). As Luken and Van Rompaey (2008, p. S75) concluded, future environmental legislation is nonetheless an important driver of sustainable development adoption. We argue that these categories of drivers, coercive, normative and mimetic, will facilitate our analysis of the empirical data as it allows us to structure the drivers of adoption and thereby gain a better understanding of them.

We argue that some drivers might be more important than others to companies in an initial stage of adopting sustainable development practices, however, as claimed by Moore and Manring (2009, p. 279), few drivers are even considered unless they reduce costs in a long-term perspective. Thus, by adopting sustainable development practices, companies have the opportunity of creating shared value by enhancing the company’s welfare while making stakeholder expectations a top priority. We believe that this ‘win-win’ situation indicates the prominence of shared value as a driver of adopting sustainable development practices.

### 3.2.2 Barriers

As previously mentioned, many companies are becoming aware of sustainable development issues, yet many experience difficulties when attempting to implement sustainable development practices (Fergus & Rowney, 2005, p. 18; Laine, 2005, p. 395). This is often the result of companies having insufficient financial resources or lacking the right capabilities to successfully implement such practices (Seidel et al., 2009, p. 38). Furthermore, Del Rio et al. (2010, p. 541) claim that the implementation of sustainable development practices can be hindered by a number of factors and can rarely be linked to merely one reason. Among the barriers identified by Mittal et al. (2012, pp. 99-100) are weak legislation, low public and customer pressure, high short-term costs, uncertain benefits, lack of organizational resources and lack of information. According to Zhu and Geng (2013, p. 6), internal barriers are the most predominant factors hindering the implementation of sustainable development practices, but Del Rio et al. (2010, p. 544) argue that multiple factors contribute to the problem and that part of the issue is that it is highly difficult to separate them in order to identify one which constitutes the greatest obstacle. As for external factors, lack of mandatory environmental legislation allows companies to address sustainable development issues in their own time (Masurel, 2007, p. 196). We argue that this, in combination with, for instance, low pressure from external stakeholders and lack of information provides little encouragement for companies to do so. Therefore, companies will be reluctant to adopt sustainable development practices and we believe that such barriers are important to acknowledge so that they can be addressed and eventually overcome. The following
section will explore organizational practices which can be generated from the drivers of sustainable development and facilitate companies’ establishment of sustainable development activities.

3.3 Organizational Practices
We have chosen to adopt Jarzabkowski’s (2003, p. 24) definition of organizational practices, i.e. identifying them as the strategic activities that are carried out in a company. More specifically, we will focus on environmental practices in order to identify organizational activities that are in line with sustainable development. We argue that examining these practices will facilitate our understanding of what drives manufacturing companies to adopt sustainable development practices and how these drivers might vary depending on managers’ interpretations of the term.

As early as twenty years ago, Sarkis (1995, p. 79) claimed that a majority of corporate CEO’s agreed that environmental issues would become central to organizational strategies in the coming century, yet few of them had initiated environmentally friendly practices. Since then, several studies have emphasized that companies still fail to adequately incorporate sustainable development practices sufficiently (Bebbington, 2001, p. 142; Fergus & Rowney, 2005, p. 56; Laine, 2005, p. 395). Furthermore, McKinsey & Company conducted a survey (Bonini & Görner, 2011) where they found that there has been a shift in company’s perceptions of why they should pursue sustainable development, from merely concerning reputation and image, to growth opportunities, operational improvements and value creation. However, the survey also showed that the value and opportunities that working with sustainable development bring is only captured by a handful of companies, while most companies still take a reactive approach (Bonini & Görner, 2011). The survey concluded that “The choice for companies today is not if, but how, they should manage their sustainability activities. Companies can choose to see this agenda as a necessary evil - a matter of compliance or a risk to be managed while they get on with the business of business - or they can think of it as a novel way to open up new business opportunities while creating value for society.” (Bonini & Görner, 2011).

We therefore propose that it is highly relevant for us to investigate companies’ sustainable development practices as we believe that a company’s determination to increase the amount of sustainable development activities can be reflected in their organizational practices. Thus, the following sections will present and discuss environmental management systems that could influence companies’ environmental practices and approaches to these practices.

3.3.1 Environmental Management Systems
We argue that discussing Environmental Management Systems (EMS) will provide an understanding of what systems manufacturing companies voluntarily have put in place, thus further indicating the level of commitment to adopting sustainable development practices. The function of EMS is to provide support for managers’ decisions regarding sustainable development so that the company can thrive on an increased environmental focus and thus enhance its performance (Schaltegger, 2011, p. 8).

The most commonly adopted standardized EMSs are ISO 14001 and the Eco-Management and Audit Scheme (EMAS) (Alonso-Paulí & André, 2015, p. 86; Potoski & Prakash, 2005, p. 745). ISO 14001 is a voluntary program that helps companies
manage their environmental responsibilities (ISO, 2016) and EMAS includes both environmental management and environmental audits (Swedac, 2013). These systems do not determine specific outcomes to be achieved; rather they facilitate the structuring of companies’ internal processes related to the environment (Alonso-Paulí & André, 2015, p. 86; Vastag & Melnyk, 2002, p. 4745). EMAS is based upon the principles of ISO 14001, but goes even further in terms of communication, performance, employees and compliance to laws and regulations (Naturvårdsverket, 2015).

When EMSs are successfully implemented, companies can respond faster to external environmental demands and expectations (Hart & Milstein, 2003, p. 60; Darnall et al., 2008, p. 364; Sroufe, 2003, p. 428). Therefore, well-established EMS can be beneficial to companies in terms of profit (Feng et al., 2016, p. 789; Schaltegger, 2011, p. 8), efficiency (Montabon et al., 2000, p. 16) as well as reputation (Swedac, 2013; Vastag & Melnyk, 2002, p. 4761). We argue that companies with established EMSs show signs of voluntary commitment towards sustainable development and are therefore more willing to accept additional practices. The following section will further explore what such practices could entail.

3.3.2 Environmental Practices

As previously mentioned, environmental practices will be a focal point of our study as it is a way for us to identify whether the examined companies activities are in line with sustainable development. According to Montabon et al. (2007, p. 998), a company can monitor their effect on the environment through environmental management practices, i.e. strategic techniques or operational procedures. Hall and Vredenburg (2003, p. 61) argue that sustainable development is associated with high levels of ambiguity making associated risks more prominent, which indicates the need for proper and efficient environmental practices in the company. From previous studies (e.g. Abdul Rashid et al., 2008; Klewitz & Zeyen, 2010; Sarkis, 1995), we identified the most prominent environmental practices to be waste minimization, remanufacturing and recycling, and increasing efficiency. However, we recognize that these categorizations of environmental practices are general and may include other or similar practices that are not discussed by us. These practices will therefore be further examined hereafter.

Waste Minimization

Waste minimization is often formulated as a policy and driven by organizational objectives and values (Sarkis, 1995, p. 87). Waste minimization has been described by Abdul Rashid et al. (2008, p. 216) as activities with the objective of reducing waste. Such activities may for instance include reduced water, energy, paper and packaging consumption, reduced raw material and ingredient use, reduced office consumables, and pollution reduction and prevention (Abdul Rashid et al., 2008, pp. 216-217). Moreover, the adoption of waste minimization can entail various strategies such as manufacturing durable products, avoiding any waste, substituting products with less harmful ones and minimizing the material needed to produce a product and thereby, the overall waste will be reduced when the products are discarded (Abdul Rashid et al., 2008, p. 217; Pongrác& Pohjola, 2004, p. 151). In addition, Hart & Milstein (2003, p. 60) noted that less waste will essentially result in enhanced use of inputs, thus reducing costs related to material and disposals.

Remanufacturing and Recycling
For manufacturing industries, common practices and strategies include recover material at the end of its life-cycle, aiming to reuse it once more or use it for other purposes (Abdul Rashid et al., 2008, p. 215). According to Sarkis (1995, p. 87), the most commonly known and used practices related to the environment are remanufacturing and recycling. Remanufacturing refers to activities such as reconstruction, restoration and repair of products and equipment either to be used by the organization internally or sold to external parties (Sarkis, 1995, p. 89). Recycling relate to practices in which materials, for instance glass, plastics, metals and paper, are used again (Sarkis, 1995, p. 90).

**Increasing Efficiency**

According to Abdul Rashid et al. (2008, p. 215), increasing organizational efficiency is a widely used strategy associated with sustainable development. There are several practices that can be employed in order to increase efficiency, and one aspect they all have in common is the goal of increasing the natural resource productivity within the company (Abdul Rashid et al., 2008, p. 215). Increasing the natural resource productivity can be achieved by, for instance, creating or adopting technology which enhances the efficiency, reduce the flow and consumption of resources (Abdul Rashid et al., 2008, p. 220). Eco-efficiency is a strategy that organizations can incorporate into their business strategy in order to increase the overall focus on ecology and minimizing their impact on environmental and social dimensions (Abdul Rashid et al., 2008, p. 221). For small and medium sized manufacturing companies, eco-efficiency is a strategy that can introduce sustainable development activities to companies incrementally (Klewitz & Zeyen, 2010, p. 4). As argued by Abdul Rashid et al. (2008, p. 221), eco-efficiency can be viewed as a management philosophy that encourages the search for innovation and competitiveness while at the same time giving back to the environment and society. Thus, efficiency is enhanced when monetary value is increased and the environmental and social impact is decreased.

Based upon our presentation of the most prominent environmental practices, we argue that there is no single way to create sustainable development, instead companies can adopt several practices. According to Ungan (2007, pp. 334-335), identifying industry best practices is an extensive process and the adoption of sustainable development practices is ultimately dependent on the context. Therefore, we argue that knowing about industry practices and opportunities can serve as a guide to be able to identify views of sustainable development at our participating manufacturing companies, however, we recognize that identifying industry best practices could prove difficult and is therefore not an aim of our study.

### 3.4 Managers’ Interpretations of the Adoption of Sustainable Development

The purpose of this study is to identify what drives manufacturing companies to adopt sustainable development practices and to investigate how these drivers vary depending on managers’ interpretations of the term itself. As previously discussed in Chapter 1, it is necessary to investigate managers’ interpretations of sustainable development in order to understand the organizational behavior related to sustainable development (Thomas & Lamm, 2012, p. 191). According to Sharma (2000, p. 691), whether managers’ perceive sustainable development to be an opportunity or a threat to the organization will influence the adoption and level of commitment to sustainable development practices. Additionally, the importance of how managers view sustainable
development when adopting sustainable development practices in a company is of essence (Elkington, 1994, p. 97; Schaltegger & Synnestvedt, 2001, p. 13). Thus, we argue that manufacturing companies can be categorized into different views on sustainable development, which we ultimately believe to be influenced by managers in the company.

Managers’ interpretations of sustainable development will therefore be expressed as a categorization of the companies’ commitment as we emphasize the influence their interpretations can have on the adopted sustainable development practices. To facilitate our understanding of these interpretations we will therefore discuss different views separately using the ROAST scale. The ROAST scale is a system to categorize managers, and ultimately companies, in regards to their environmental actions and commitment (Welford, 1998, p. 22). The scale enables classification of companies according to five views; resistance, observe and comply, accommodate, seize and preempt, and transcend (Welford, 1998, p. 21). The views range from reluctantly addressing environmental issues to a point where environmental considerations are the top priority (Welford, 1998, p. 21). The ROAST scale provides a framework that is useful when assessing sustainable development practices (Welford, 1998, p. 22). By applying it to our study, we can increase our understanding of the sustainable development drivers and practices in place at manufacturing companies and classify them according to our identified views of sustainable development. In the following section we will discuss five views on sustainable development, using the ROAST scale as our guide. However, since we will incorporate additional theories and concepts, the views will be renamed to provide a more accurate reflection of the collected content and to better correspond to the purpose of our study. Thus, we will refer to the views accordingly:

Resistance - *Sustainable Development is not Recognized*
Observe and comply - *Sustainable Development is a Necessary Evil*
Accommodate - *Sustainable Development is Necessary*
Seize and preempt - *Sustainable Development is a Priority*
Transcend - *Sustainable Development is the Top Priority*

This examination of the views on sustainable development will allow us to generate indicators for each view that at a later stage of our study will be applied to our empirical data in order to determine which view the investigated manufacturing companies predominantly hold.

### 3.4.1 Sustainable Development is not Recognized

In the first view, companies do not recognize and actively oppose environmental activities and will reluctantly implement changes when being forced (Welford, 1995, p. 193). This is especially prominent in markets where environmental issues have not yet been thoroughly discussed and is therefore not a factor that is recognized (Azzone & Noci, 1998, p. 312). We argue that Welford’s (1995, p. 193) resistance stage is related to what Hopwood et al. (2005, p. 42) referred to as status quo. Status quo implies that neither the environment nor society is considered to be in dire need of change. Instead, focus is on economic development and companies are thought to be the driver of growth (Hopwood et al., 2005, p. 42). Companies holding this view are generally slow and reluctant to adopt sustainable development practices (Azzone & Noci, 1998, p. 312) and believe that market demand, and not legal actions, will guide them, if necessary,
towards sustainable development (Elkington & Burke, 1987, as cited by Hopwood et al., 2005, p. 43). We argue that the characteristics of the view Sustainable Development is not Recognized are indicated by a mindset where status quo is desired and no drastic changes due to environmental reasons are considered. Companies’ economic performance and development is prioritized and market demand guides what is considered to be necessary changes. Overall, this view is characterized by a reluctance to change.

3.4.2 Sustainable Development is a Necessary Evil
Companies holding an observe and comply view are aware of environmental laws and conform accordingly when pressured, yet remain hesitant to implementing such changes (Welford, 1998, p. 21). Similar ideas can be located in what Hopwood et al. (2005, p. 43) referred to as a reform approach. Follows of a reform approach acknowledge environmental and social issues but are not convinced that they require immediate attention. Instead they believe that such issues can and will eventually be addressed through governmental and social changes (Hopwood et al., 2005, p. 44). This view essentially relies on businesses and governments to introduce the necessary changes (Hopwood et al., 2005, p. 44). This was also discussed by Hajer (1995, p. 25) who argued that existing economic and social structures can be perceived as sufficient in order to address sustainable development issues. Laine (2005, p. 397) referred to such an approach as weak sustainability, which, similarly to a reform approach, does not consider environmental and social issues severe or urgent enough to dedicate resources to addressing them.

Furthermore, this view can be related to what Azzone and Noci (1998, p. 312) referred to as a reactive strategy. A reactive strategy means that companies will conform to environmental demands, either from customers or governmental actions (Azzone & Noci, 1998, p. 312). Further, Azzone and Noci (1998, p. 312) distinguished between a strategy that is driven by market demands and one that is driven by other external pressures. This deviates from Carroll (1991, p. 40) who argued that companies following this view are predominantly driven by economic factors. When discussing CSR, Carroll (1991, p. 40) states that the company will solely answer to its economic responsibility and thus disregard activities that are not directly and visibly profitable. Carroll (1991, p. 40) also discussed legal responsibilities, where the company recognizes and complies with legal requirements. This also relates to an observe and comply approach where the company will conform to laws and regulations but not implement such changes voluntarily (Welford, 1998, p. 21).

We view Sustainable Development is a Necessary Evil as a conservative approach to change, where the tools for implementing such changes already exist in the current social and economical structures. Companies holding this view will implement changes, but only after receiving pressure from its stakeholders. Therefore, this view is indicated by companies who observe changes in the market and willingly comply to legal requirements according to their economic and judicial responsibility.

3.4.3 Sustainable Development is Necessary
According to Welford (1998, p. 21), companies in an accommodation stage show early signs of voluntary behavior when facing environmental issues. This view entails a responsive behavior towards competitors’ actions and market demands in order to increase companies’ competitive advantage (Azzone & Noci, 1998, p. 312). According to Hopwood et al. (2005, p. 45) reformist behavior is a middle ground between status
quo and a transformation approach and we argue that a reform approach leaning towards transformation is comparable to Welford’s (1998, p. 21) accommodation stage. Being a middle ground between status quo and a transformation approach it still implies a reactive strategy towards sustainable development (Azzone & Noci, 1998, p. 312), however more proactive than what is associated with the Sustainable Development is a Necessary Evil view.

We argue that companies holding a Sustainable Development is Necessary view are starting to acknowledge the importance of environmental issues for future development. Accordingly, their willingness to take voluntary initiatives to address the most prominent issues is brought forward by stakeholders in order to strengthen their competitive position is a key indicator. Companies with this view will thus take on a reactive approach when faced with sustainable development concerns.

3.4.4 Sustainable Development is a Priority

In a seize and preempt stage, companies proactively address sustainable development issues and are thus aware of their magnitude (Welford, 1998, p. 21). Companies voluntarily answer to external stakeholders in an anticipatory manner (Welford, 1998, p. 21), making sustainable development a priority. As Carroll (1991, p. 41) argued, companies need to exceed legal requirements in order to act ethically in the eyes of society. Therefore, it is not enough to comply with laws and regulations when holding this view (Carroll, 1991, p. 41). Instead companies should incorporate ethical considerations as a natural part of every business decision (Carroll, 1991, p. 41). This view can be related to strong sustainability where nature and society are not considered separate but integrated (Laine, 2005, p. 398). Strong sustainability emphasizes social and environmental considerations as a vital part of sustainable development (Bebbington, 2001, p. 140) and recognizes the fundamental environmental and social problems that the current way of conducting business brings (Laine, 2005, p. 398).

We argue that the transformation approach presented by Hopwood et al. (2005, p. 45) can be related to the Sustainable Development is a Priority view. Companies following a transformation approach recognize that society and business require fundamental restructuring in order to address sustainable development (Hopwood et al., 2005, p. 45). Therefore, they welcome political actions to ensure that social as well as environmental issues are thoroughly considered to avoid disastrous consequences from our current way of living (Hopwood et al., 2005, p. 45). Hopwood et al. (2005, p. 45) argued that transformists consist of supporters of both environmental and societal issues simultaneously, but also those caring primarily for one or the other. Furthermore, Azzone and Noci (1998, p. 311) claimed that companies who adopt a proactive strategy do so throughout the entire supply chain. We believe that this view therefore indicates a greater and more widespread concern for the environment than the previous views on sustainable development.

We argue that companies holding a Sustainable Development is a Priority view have realized the severe and unsustainable conditions created by our current way of conducting business. Therefore, they also recognize their own role in reducing or preventing future implications by overseeing their operations to avoid causing further damage to the environment or society. The key indicators associated with this view are a strong desire to address sustainable development issues by employing proactive practices within the company and increasing demands on partners throughout the supply chain.
3.4.5 *Sustainable Development is the Top Priority*

When companies incorporate a view of *Sustainable Development is the Top Priority*, total environmental support is present throughout their organization and operations. This view corresponds to Welford’s (1998, pp. 21-22) transcend stage where companies follow a proactive approach and all living things are considered important stakeholders. Further, Azzone and Noci (1998, p. 311) presented an evangelist strategy, which is based upon ethical objectives and is greatly dependent on how well management’s beliefs conforms to the organizational culture, thus also related to the transcend stage. Further, Carroll (1991, p. 41) argues that it is important for companies to consider philanthropic responsibilities in addition to economical, legal and ethical in order to be a good citizen. While the other aspects are generally expected to be a part of business by society, philanthropic activities are not considered a natural part of business to the same extent (Carroll, 1991, p. 41). We argue that the key indicator of the *Sustainable Development is the Top Priority* view is the companies’ voluntary desire to exceed legal requirements and social expectations to address sustainable development issues. In order to do so, companies might have to set their own performance and value maximization aside in favor of the environment and society. This, we believe, is an indication of genuine concern for our planet and all things in it, and a sincere desire to do good. Companies that incorporate sustainable development into their fundamental core values thus hold a *Sustainable Development is the Top Priority* view.

3.4.6 Summary of Managers’ Interpretations

Table 3 shows a summary of managers’ interpretations of the adoption of sustainable development. These views provide an overview of the different approaches managers’, and ultimately companies, can have towards sustainable development. The key indicators for each view were distinguished to provide a better outline of the views and what they entail. Table 3 facilitates the understanding of the various views and provides a framework to which we can relate our empirical findings and thus aid the analysis process.

| Sustainable Development is not Recognized | • Status quo mindset  
• Economic performance and development is prioritized  
• Reluctance to change  
• Market demand guides change  |
| Sustainable Development is a Necessary Evil | • Observes market changes  
• Willingly comply with legal requirements  
• Conservative approach to change  
• Stakeholder pressure guides change  |
| Sustainable Development is Necessary | • Make voluntary environmental changes to increase competitiveness  
• Reactive approach to change  
• Stakeholder pressure guide change  |
| Sustainable Development is a Priority | • Strong desire to address sustainable development issues  
• Proactive approach to change  
• Make demands on partners in supply chain  |
| Sustainable Development is the Top Priority | • Genuine concern for sustainable development issues  
• Incorporate sustainable development into core values  
• Proactive approach to change  |

Figure 2. Summary of Managers’ Interpretations of Sustainable Development
3.5 Summary
To summarize, Model 2 illustrates our theoretical framework, which facilitates the understanding of how the presented ideas relate to each other and how they contribute to the purpose of our study. The inner rectangle represents our theoretical point of departure. The legitimacy theory is used to gain a better understanding of why companies act in the manner they do. The legitimacy theory emphasizes the influence stakeholders have on organizational decisions and activities, which in turn supports the relevance of incorporating the stakeholder theory. Prominent stakeholders are in turn the intended targets for many of the companies’ activities aiming to legitimize their actions and therefore, the legitimacy and stakeholder theory are interrelated. These theories provide a theoretical explanation of the reasoning behind companies’ decisions and we thus argue that they directly affect organizational practices, which in the inner rectangle is indicated by the arrow connecting the theories with organizational practices.

Further, the circle encompassing the inner rectangle illustrates drivers and barriers to the adoption of sustainable development practices. These drivers and barriers will affect how companies legitimize their actions, which stakeholders are the most prominent and the adoption of organizational practices. Ultimately, a combination of organizational practices, and drivers and barriers of adoption will generate key indicators for the various views on sustainable development. The views indicate how managers, and ultimately also companies, can view the concept and thus, the connecting arrows illustrate how these indicators of sustainable development enables us to categorize companies accordingly.

Model 2. Relationship between Drivers and Barriers, Underlying Reasons, Organizational Practices and Interpretations
4. Practical Methodology

This chapter will present our practical methodological choices in order to explain and discuss how our study will be carried out and analyzed. First, we will discuss our sampling and data collection method. Next, we will describe how we will construct our interview guide as well as how we will gain access to data, participating companies, and official and organizational documents.

4.1 Data Collection Process

According to Miles and Huberman (1994, p. 27), qualitative research entails two crucial steps that the researchers need to reflect and act upon in order to conduct a study. First, the researchers need to establish boundaries and limit the study to what they essentially seek to investigate (Miles & Huberman, 1994, p. 27). Second, a frame of how to construct and carry out the study need to be determined in order to ensure that the study is built upon a solid foundation, in which it can be properly conducted. In accordance with Collis & Hussey (2014, p. 131) as well as our interpretivist stance, we first identified our sample before choosing a method to collect the data, deciding what data to collect, designing our interview guide and conducting test interviews. Our data collection process is illustrated in Figure 2 to show the crucial steps our research followed throughout this chapter. We will therefore begin by presenting how we selected our sample by identifying the scope of our research.

![Diagram of Data Collection Process]

Figure 3. Summary of Data Collection Process

4.1.1 Scope of Research

Our study was conducted in Sweden, mainly due to convenience but, in accordance to Schieler (2015, p. 4), the concern for sustainable development is an issue that is gaining interest and commitment nationally. Therefore, we believe that it was appropriate to conduct our study in Sweden and thereby shed additional light on the topic of sustainable development in Sweden. Furthermore, Länsstyrelsen Västerbotten (2010) conducted a report, in collaboration with several companies and research institutes, where they investigated the measures and strategies implemented in Västerbotten county. It was found that 93% of all the participating companies in the county claimed that during the last couple of years they had increased their work and commitment towards environmental and sustainable development activities (Länsstyrelsen Västerbotten, 2010, p. 10). When learning this, our interest to conduct our study in Västerbotten was strengthened as we considered it to be an indication that companies situated in Västerbotten are willing to adopt sustainable development practices, and are
thus presumably affected by drivers. The first step of identifying our sample was therefore limited to Västerbotten County, Sweden.

Another boundary we decided upon was the scope of participating companies. According to Williamson et al. (2006, p. 319), manufacturing companies are directly affected by sustainability and environmental practices to a larger extent than companies who are not actively producing goods and products. Further, manufacturing companies are largely dependent on raw materials, technology, packaging, energy consumption and disposal of waste (Williamson et al., 2006, p. 319). Despite many manufacturing companies’ activities to minimize their unsustainable activities, they remain great consumers of energy and raw material, which is why SME manufacturing companies as an industry has a significant environmental and financial influence (Williamson et al., 2006, p. 319). Thus, we decided that the manufacturing industry would constitute an interesting and appropriate target for our study. For the purpose of our study, manufacturing companies was defined as companies within sectors such as machinery, transport equipment, machine, tool, steel manufacturing (SCB, 1998, p. 46). As discussed by Moore and Manring (2009, p. 278), sustainable development activities may be difficult to enforce in large sized companies due to bureaucracy and lack of incentives, while small companies also experience it as a challenge due to insufficient resources available. Therefore, we decided to limit our study to SMEs as we argue that these tend to be more receptive to implementing and developing sustainable development practices and that managers within these companies can exert greater influence. SMEs are, in our study, defined as an employer of 50-250 employees (EUR-Lex, 2003).

**4.1.2 Sample Selection Procedure**

We wanted to investigate what drives manufacturing companies to adopt sustainable development practices and how these drivers vary depending on managers’ interpretations of sustainable development. We argue that this perspective has not been exhaustively studied previously and therefore, we believe that collecting primary data was necessary to gain an enhanced understanding of the subject.

Having identified our target sample, SME manufacturing companies in Västerbotten, the next step was to determine how to select the companies that we wanted to include in our study (Robinson, 2014, p. 31). As discussed by Onwuegbuzie and Leech (2007, p. 106), the goal when using quantitative approaches is typically to obtain large samples, however, this is not the aim when adopting a qualitative approach where the sample size is not as central. Instead the objective of qualitative research is to gain new insights and understand the meaning of the collected data (Onwuegbuzie & Leech, 2007, p. 106). There are different sampling schemes that can be used in order to select the sample, namely random and non-random sampling (Onwuegbuzie & Leech, 2007, p. 106). Qualitative studies with multiple cases have received critique for its lack of generalizability (Miles & Huberman, 1994, p. 27; William, 2002, p. 138; Yin, 2006, p. 28). However, in accordance to Yin (2006, p. 28), we argue that our study does not aim to generalize to the entire population, i.e. all manufacturing companies in Västerbotten. Instead, we intend to explain and develop generalized descriptions. Further, William (2002, p. 138) argued that when adopting an interpretivistic philosophy, some generalization is necessary and to some extent inevitable, meaning that the social entities that are investigated are able to provide an explanation of a situation or at least of its most prominent features. Therefore, following an interpretivistic philosophy, our
aim is foremost to obtain useful insight into what drives manufacturing companies to adopt sustainable development practices and how these drivers vary depending on managers’ interpretations of sustainable development. Our main goal is thus not to generalize the findings to the entire population, even though some conclusions or similarities may be drawn.

Having established that generalization is not our aim, a non-probability sampling method was considered the most appropriate sampling scheme. Thus, our sample was chosen based on our subjective judgment, meaning that the manufacturing companies included in our study was purposively chosen (Onwuegbuzie & Leech, 2007, p. 111). A purposive sampling technique enables the researchers to ensure that specific groups or categories will be represented in the final sample of a study based on the researcher's own judgment and understanding of the subject (Robinson, 2014, p. 32). The objective of using a purposive selection technique is to identify the participants, documents and material that will best facilitate the researcher's understanding of the issue (Creswell, 2014, p. 189). Thus, we used our judgment when determining suitable criteria that we deemed relevant to be included in our sample selection and companies that did not fulfill all of our criteria were immediately excluded. Our intention, and also argued by Bryman and Bell (2011, p. 442), was to include the companies that would contribute with the most relevant data to our study. We therefore decided that the participating companies had to fulfill the following criteria in order to be included:

1. Manufacturing company within the sectors machinery, transport equipment, machine, tool, steel manufacturing.
2. Located in Västerbotten.
3. Small and medium sized in terms of number of employees, i.e. up to 250 employees.

In order to identify these manufacturing companies, the database Retriever Business was used, which enabled us to limit our search to our desired sectors and number of employees within Västerbotten County. We decided to exclude manufacturing companies that had less than 50 or more than 250 employees as we intended to select companies with similar structures and size in order to facilitate the analysis of our search and limit the risk of generating incomparable results. In our initial search, we identified thirty manufacturing companies. To further narrow down the search, all companies that differed substantially in terms of annual turnover were excluded leaving eleven companies. Out of these, two manufacturing companies were omitted due to their remote location, which limited our accessibility. One company was excluded as it is currently under liquidation and another as one of the researchers of this study has a close personal connection to the company, which we argue could increase the risk of biased results. All the final seven manufacturing companies were therefore strategically chosen as we ensured a representative spread within the county boundaries, instead of prioritizing a large quantity.

Whether our sample size can be considered scientifically sufficient is difficult to determine with full confidence. However, Miles and Huberman (1994, p. 30) and Ticehurst and Veal (1999, p. 21) argued that it is the richness of the data that determine the appropriate size and having a large sample of cases would likely become unmanageable. In addition, Saunders et al. (2012, p. 283) state that a rule of thumb is that a non-probability sample should be of minimum five and maximum 25 interviews.
We wanted to ensure a wide range of variety in our results when investigating what drives manufacturing companies to adopt sustainable development practices and how these drivers may vary depending on managers’ interpretations of sustainable development. We argue that this was possible by using a study with multiple cases using seven representable manufacturing companies to collect our primary data to fulfill the purpose of our study and answer our research question.

### 4.1.3 Sample Selection
Having identified our target sample, consisting of seven manufacturing companies in Västerbotten, we made initial contact with company representatives at all companies by telephone. In order to gain an understanding of managers’ intention to act and behave in regards to sustainable development within their organization, we determined that it was suitable to approach managers at our sampled companies. As indicated by previous studies (Burritt & Schaltegger, 2014, p. 328; Elkington, 1994, p. 97; Schaltegger & Synnustedt, 2001, p. 13), we argue that managers hold an essential role in the development of sustainable development practices in a company. Additionally, we prioritized managers who held positions such as ‘environmental manager’ as we believed that they could provide the most suitable information and knowledge to our study. If the company did not have such a position in place, we approached managers that according to company representatives were most appropriate to participate in our study, such as the Vice President. All seven managers that we contacted agreed to participate in our study and all interviews were scheduled during the initial telephone call. However, one participant cancelled last minute due to unforeseen events and was not available for an interview at a later date. Despite extensive efforts to include another company in our study to find a replacement, no suitable company was found, and we therefore decided to continue with the remaining six companies. During one of the interviews, we were informed that the company had recently experienced an economic downturn and consequently decreased the number of employees and the company’s size was therefore just under 50 employees. However, we decided not to exclude the company from our study, as we argue that the company still had intact practices in place and could therefore contribute with valuable knowledge.

### 4.2 Data Collection
As previously stated in our theoretical methodology, see section 2.7, our data collection constitutes of primary data collected through semi-structured interviews and secondary data collected through official documents, in addition to scientific journals. Therefore, our data collection process relates to the concept of triangulation, a method used to strengthen the validity of research (Creswell, 2014, p. 201). Triangulation implies that at least two sources of data are included in the research (Flick, 2008, p. 11) and the purpose is to, at least partially, reduce subjectivity of merely relying on one data source (Denzin, 1989, p. 236).

#### 4.2.1 Semi-Structured Interviews
We conducted interviews with selected participants from manufacturing companies in Västerbotten that we believe were able to contribute with valuable knowledge related to our research question. Interviews can follow a structured outline where the participants will be asked to answer specific questions (Yin, 2011, p. 136). The interviews can also be more flexible and only follow a general interview guide to direct the process (Yin, 2006, p. 117), leaving some leeway for the interview to progress in a natural way and allowing the participant to influence the interview progress to some extent (Yin, 2011,
p. 138). We argue that interviews that build upon the identified main themes of our study provide us with information needed to answer our research question and fulfill our purpose. Therefore, we created an interview guide that functioned as a framework during the interviews to ensure that all relevant topics were covered.

### 4.2.2 Interview Guide

Our research question ‘What drives manufacturing companies to adopt sustainable development practices and how do these drivers vary depending on managers’ interpretations of sustainable development?’ along with our theoretical framework formed the foundation to our interview guide. An interview guide is a tool typically used as a means to carry out a semi-structured interview (Saunders et al. 2012, p. 384). Our guide includes questions that are specifically related to our subject and what we seek to investigate. Using a semi-structured interview guide provides flexibility to the interview by enabling the interviewers to deviate from the questions and ask additional follow-up questions (Bryman & Bell, 2011, p. 467). In line with a thematic method, which will be further explained in section 4.7.1, our initial step when constructing our questions was to determine which themes were necessary to cover during our interviews, see Model 3. First, our main theme was identified as managers’ interpretations of sustainable development. Second, based on our theoretical framework, we were able to identifying the sub-themes, organizational practices, and drivers and barriers. From these, we identified additional and more specific themes. Related to organizational practices, we identified environmental management systems, waste minimization, remanufacturing and recycling, and increasing efficiency as significant indicators. Based on the sub-theme drivers and barriers we identified cost savings, competitiveness, customer and public pressure, and lack of financial resources, low pressure, internal barriers, lack of capabilities and uncertain benefits as significant indicators related to drivers and barriers respectively.

![Model 3. Thematic Network](image)
In addition, a study conducted by Soosay et al. (2016) was used as inspiration when constructing our interview questions. Soosay et al. (2016) carried out a comparative case study, where they investigated manufacturing companies competitive strategies in relation to sustainable production. Including similar questions as previously researched by Soosay et al. (2016, pp. 30-37) strengthened our confidence that our questions would provide us with the necessary information in order to answer our research question. As emphasized by Bryman and Bell (2011, p. 263), using questions that have been studied previously enhances the credibility of the data as the questions have been tested and proven to generate appropriate results before. In addition, some questions related to decision making and laws and regulations were formulated to further shed light on managers’ interpretations of sustainable development. For instance, a question related to the proposed law on increased sustainable development reporting was constructed to further increase the understanding of how managers’ interpret sustainable development by providing an indication of how they view and prepare for the suggested changes. We argue that these questions provide an indication of why managers choose to work with sustainable development within their companies and how these views and interpretations are affected by upcoming governmental changes. Furthermore, from our organizing themes, in combination with inspiration from Soosay et al. (2016, pp. 30-37), we were able to formulate relevant interview questions, see appendix 1. Furthermore, to ensure the successfulness of our questions we did our utmost to formulate our questions in an open-ended manner, avoiding probing, biases and misinterpretations (Bryman & Bell, 2011, pp. 255-256). Based upon our themes, 26 questions were formulated, see Model 4.

In order to avoid structured and pre-formulated answers from our participants, we constructed another interview guide, see appendix 2 that explained our themes and questions generally. This version was then sent to our participants by email approximately one week prior to the interview to allow the participant to prepare themselves, while avoiding answers that could be formulated beforehand to comply with ethics or what the participant felt he or she ought to answer. During the actual interview we used our semi-structured interview guide to ensure that the most important questions were asked and discussed.

**Model 4. Thematic Network- Interview Guide**

4.2.3 *Test Interview*

To ensure that our interview guide could be easily understood and that relevant questions have been incorporated, a small-scale test interview was conducted. The aim
of conducting a test interview is to ensure that a participant can understand the questions and investigate participants tendency to feel comfortable with the questions (Bryman & Bell, 2011, pp. 262-263). We conducted a test interview, as we believed it to be important to ensure that our questions were well formulated, relevant and understandable. Further, by conducting a test interview on a representative manager in the area, we could gain additional insights to practical terms, practices and concepts that we otherwise could have overlooked in our theoretical data collection. The manufacturing company that was chosen as a test participant was not included it in our sample due to one researcher’s close personal connection, thus risking bias.

The test interviews were carried out two weeks prior to the first interview with our participating companies. Two separate tests were conducted within the same company, both with managers holding high level positions. No comments or suggested changes were made on the general interview guide, see appendix 2. However, the interview guide that was used during the semi-structured interviews, see appendix 1, received three suggested changes related to formulations of the questions and change of wordings and one of our test interviewees suggested that an additional question related to top management commitment was added. After some consideration, all suggestions were incorporated into our guide, as we believed that these changes enhanced the understanding and quality of our interview guide. Thus, the semi-structured interview guide was finalized after the test interviews and all participants were sent a copy of the general interview guide, see appendix 2 along with the purpose of our study and the anonymous treatment of their answers.

4.2.4 Official and Organizational Documents

Official and organizational documents were included in the research as a separate empirical data source, in addition to semi-structured interviews. Documents are valuable to a case study as it can either support or contrast information from other data sources and provide additional information useful to answer the research question (Yin, 2006, p. 113). For our study, official and organizational documents such as annual reports, other forms of publications and company websites, were included to support the information we received from the interviews. We obtained annual reports from 2012, 2013 and 2014 for all participating manufacturing companies from the Business Retriever database. In addition, company policies, values and objectives related to sustainable development were collected and by examining the findings, we aimed to gain an enhanced understanding of the environmental practices in place at the participating companies. However, according to Yin (2006, p. 115), it is important to consider the nature of the documents and the reason they were generated before assuming that they are relevant to a particular case study. Therefore, it was important for us to continuously consider that the information provided in organizational documents might have been intended for an entirely different purpose, and as a result, the information could be misconstrued when applied to our study. Thus, we argue that by using a triangulation approach we are able to provide further reassurance that our findings are an accurate representation of the reality. The method applied to analyze these data sources will be presented and further discussed in section 4.7.

4.3 Access Gain

An important aspect to consider in the research process is the issue of access to information and relevant data (Saunders et al., 2012, p. 208). Gaining access can, according to Van Maanen and Kolb (1983, p. 14), prove difficult as it is not only a
strategic issue but also reliant on luck. There are different levels of access that relate to
the depth and nature of the desired access (Saunders et al., 2012, p. 210). Some data
might require physical access and others continuing or cognitive access (Saunders et al.,
2012, p. 210). Data might need to be accessed physically depending on the nature of it
while other types of data need to be accessed continuously over a period of time
(Saunders et al., 2012, p. 211). Cognitive access relate to data that can only be attained
through the cooperation of participating organizations and individuals (Saunders et al.,
2012, p. 211). This is an especially prominent issue when conducting interviews, where
interviewees’ cooperation is necessary in order to access crucial information (Marshall
& Rossman, 1995, p. 81). For our study, where primary data is collected through
personal interviews, participant cooperation was vital for us to access their subjective
interpretations of sustainable development and drivers of adopting sustainable
development practices, since we were not able to obtain this information from another
source.

In many cases, the process of gaining access can be facilitated with the help of a
common personal connection who ensures the interviewee that the researchers are
credible (Van Maanen & Kolb, 1983, p. 15). When no such connection exists, the
researchers have to rely on luck to a greater extent (Saunders et al., 2012, p. 220).
Therefore, we were pleasantly surprised when every company we contacted agreed to
participate in our study since they agreed to participate on their own accord.

4.4 Ethical Consideration
Throughout the research process it is of essence that the researchers are aware of ethical
principles that may influence the study (Bryman & Bell, 2011, p. 128). The central
concern of ethics is the issues and dilemmas that may occur before, during or after the
conducted study between the researchers and the participants (Bryman & Bell, 2011, p.
128). Further, ethical integrity is strongly associated with the values held by the
researchers, making it crucial that the researchers recognized their influence on the
study’s integrity (Bryman & Bell, 2011, p. 128). Thus, we believe that it is of essence
that ethical principles are carefully considered throughout our research process.

Following an interpretivistic and social constructionism philosophy, we have
recognized the world as social and affected by human behaviors. Thus, when taking a
stance on our ethical view, a universalist stance was the natural choice. Universalism
refers to a view where researchers aim to never deviate from the set ethical principles
(Bryman & Bell, 2011, p. 124). In addition, Denzin and Lincoln (2003, p. 154)
explained that within qualitative research and in particular case studies, the researchers
should behave in line with a strict code of conduct since they are merely granted
temporary access to the reality they are investigating. To minimize the risk that our
participants experience exposure to any harm, embarrassment, or injustice we followed
a universalist view and did our utmost to protect our participants.

Harm to participants can entail any number of facets, for instance feelings of
embarrassment and belittlement or threat to participants interest, job advancement or
potential funding (Miles & Huberman, 1994, p. 292). In order to address this ethical
issue, it is important that we follow the ethical conduct of establishing trust and
remaining honest throughout the research process. As explained by Miles and
Huberman (1994, p. 292), it may prove difficult to always be completely honest and
not, to any extent, device the participants. Since our study relies on subjective views of
managers’ at manufacturing companies, we needed to be completely transparent that we would interpret their answers and, to the best of our abilities, portray them truthfully. Further, it was necessary that we minimized the risk of harm by stressing that our study would be published and fully accessible for the public, to ensure that the participants were aware of this and thereby less likely to feel betrayed or misled.

Furthermore, ethical behavior also entails ensuring informed consent (Miles & Huberman, 1994, p. 291). Informed consent refers to providing the participants with all necessary information prior to the data collection to ensure that the participants partake in the study completely voluntarily. Therefore, a thorough explanation of our area of research and purpose of our study was provided during the initial contact with the managers. Further, our interview guide was sent out approximately one week prior to all interviews to ensure that our participants had time to prepare for the questions that would be discussed during the interview. However, we recognize the issue that Miles and Huberman (1994, p. 291) stressed, using a semi-structured interview constitute a threat to the ethical principles as follow-up questions and clarifications was provided to the participants, thus not giving the participants a chance to consent to the follow-up questions beforehand. In order to address this issue, we encouraged our participants to decline to answer or interrupt the interview at any time if they felt uncomfortable.

Further, Bryman and Bell (2011, p. 133) emphasized that if the researchers intend to use recording devices, the participants should be made aware of this prior to initiating the study. We therefore asked all participants for permission to use a recorder and explained that the sole purpose was to facilitate our transcribing process and ensure that we portrayed the interview accurately. Furthermore, we will make sure that the recordings are not published or used in any other context.

The participants’ privacy and anonymity will, in line with our universalistic stance, be prioritized. Privacy refers to providing the participants control over given access and associated information, while anonymity is the agreement with the participant or organization regarding what data that will be collected (Miles & Huberman, 1994, p. 293). Thus, the participants privacy will be protected as we gave our participants full access to our transcripts and the option to decide the setting of the interview and what information they wished to disclose. Anonymity was addressed by ensuring all our participants that their and the manufacturing company’s name would be omitted. However, as argued by Miles and Huberman (1994, p. 293), it might be difficult to promise full anonymity. As we disclose our sampling approach and how we selected location and target population, we are not fully confident that the participants cannot be identified, however, we will not reveal information specifically related to their identity. Throughout our research, the participants’ privacy will therefore be prioritized and we will not attempt to alter any of the provided information.

4.5 Conducting Interviews
When meeting interviewees for the first time it is important that the interviewers explain the process and the purpose of the study in order to ensure that the participants understand the basis on which they have agreed to participate (Ejvegård, 2003, p. 52). We had sent information about our study to the participant in our initial contact, but explained the research process and purpose of our study again at the time of the interview.
All interviews were conducted at each company’s head office. Prior to the interviews we decided that one of us would have the main responsibility of leading the interview while the other took notes to avoid causing confusion and we explained this to the participants. Furthermore, all interviews included a company presentation and/or tour of the company. The interviews lasted approximately two hours, including the company presentation. All participants seemed relaxed and comfortable during the interviews and with the questions we discussed. Most of the participants conveyed a genuine personal interest and consideration for sustainable development and were knowledgeable about their company’s practices. Some came prepared with organizational documents related to their sustainable development practices, while others agreed to share them after the interview. The participants were open when discussing their company’s commitment to sustainable development and we believe that they answered our questions truthfully and to the best of their knowledge. Two of the companies decided to include a second manager during the interview, see Table 4, which we welcomed as we considered it to provide us with additional knowledge.

Table 3. Summary of Participating Interviewees

<table>
<thead>
<tr>
<th>Company</th>
<th>Interviewee/Title</th>
<th>Recordings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Company A</td>
<td>Quality and Environment</td>
<td>1h 25 min</td>
</tr>
<tr>
<td>Company B</td>
<td>Vice President</td>
<td>45 min</td>
</tr>
<tr>
<td>Company C</td>
<td>Quality and Environment</td>
<td>1h 5 min</td>
</tr>
<tr>
<td>Company D</td>
<td>Vice President &amp; Quality and Environment</td>
<td>50 min</td>
</tr>
<tr>
<td>Company E</td>
<td>Quality and Environment &amp; Human Resources</td>
<td>1h 15 min</td>
</tr>
<tr>
<td>Company F</td>
<td>Quality and Environment</td>
<td>50 min</td>
</tr>
</tbody>
</table>

4.6 Transcribing and Data Processing

After conducting interviews, the gathered information needs to be prepared for the following analysis (Saunders et al., 2012, p. 550). This is done through transforming the audio-recorded interviews into a written document, providing a complete rendering of what was discussed during the interviews (Saunders et al., 2012, p. 550). Recording and transcribing the interviews ensures a more thorough examination of the information as it can be accessed again in its entirety when needed (Heritage, 1984, p. 238). It also allows the researchers to maintain completely focused on the discussion instead of being concerned with taking notes during the interview (Bryman & Bell, 2011, p. 482).

Furthermore, interview transcripts assure that the presented results reflect the actual information from the original interviews and are therefore not solely reliant on the researchers’ recollection of events (Heritage, 1984, p. 238). Transcripts also limit the risk of misrepresenting the results due to subjective interpretations and researcher bias (Heritage, 1984, p. 238). It is important to be aware of the risk that participants are uncomfortable with being recorded and also prepare for it (Bryman & Bell, 2011, p. 482). If they do not wish to be recorded, the researchers need another system to document the interview answers and do so in a manner that does not distract the participants (Bryman & Bell, 2011, p. 482). Prior to conducting the interviews we ensured that we received the participants consent to record our discussions. Moreover, the interviews were conducted in Swedish in order to ensure that the participants could express themselves freely and feel comfortable during the interviews without being restricted by any language barriers. Thus, the transcripts were written in Swedish and later translated and interpreted into English in the result presentation. The collected
documents were also in Swedish and were therefore translated into English as the results were presented.

The transcripts allowed us to revisit the data collected through the interviews and thus facilitate an exhaustive data analysis. Transcribing is a time consuming process and should be planned for accordingly (Bryman & Bell, 2011, p. 483). We expected the transcribing process to take time, however we argue that it is a necessary step for us in order to provide a complete record of our collected data to ensure a high level of trustworthiness of our study. We recorded the interviews on two separate audio recording devices in case of technical difficulties. Thus, if one device would malfunction we would still have a complete recording of the interview. We divided the main responsibility of transcribing the interviews between us but we both reviewed the final transcripts.

We argue that the themes we used when creating our interview guide i.e. the global theme managers’ interpretations of sustainable development and the organizing themes organizational practices, and drivers and barriers, were also suitable when processing and structuring the data. The data processing entails identifying and assigning data from the interviews and organizational documents into these themes, which aided our following result presentation and analysis. Throughout this process, we allowed these themes to guide us while remaining open to the possibility of other significant themes emerging in the meantime. In line with our primarily inductive stance, this process allowed us to develop conclusions from the gathered data and the data to guide our result presentation and ultimately enabled us to draw theoretical conclusions from our findings. Thus, this primarily inductive data processing implied that our data would aid us when identifying what drives manufacturing companies to adopt sustainable development practices and how these drivers vary depending on managers’ interpretations of sustainable development.

4.7 Data Analysis Method

During a qualitative research process, it can prove beneficial to consider the data analysis method at an early stage (Miles & Huberman, 1994, p. 50). By conducting data collection and data analysis simultaneously, any additions or adjustments to the research can be done throughout the data collection (Eisenhardt, 2002, p. 16). This implies a more flexible research approach, which allows for further examination of emergent themes throughout the data collection (Eisenhardt, 2002, p. 16). Hence, the research can be more responsive to changes in the research process and ensure that the collected data is better aligned with the objective of the research (Eisenhardt, 2002, pp. 16-17). Furthermore, Yin (2006, p. 145) emphasized the importance of considering an analytical strategy before commencing a case study to ensure that no unforeseen issues related to data relevance and analysis occur. The data analysis methods, thematic analysis and ethnographic content analysis, which we will apply to our interviews and documents, will hereafter be presented. Despite not being directly applied until we initiate the data analysis phase, we argue that it is valuable for us to keep the analysis methods in mind throughout the result presentation as well in order to facilitate the following analysis process.

4.7.1 Thematic Analysis
As we follow a primarily inductive research approach with initial elements of deduction, our data collection was based on a theoretical framework containing,
according to us, relevant theories to our study. However, the aim of these theories was not to generate a hypothesis, instead we used them as a basis for our data collection and analysis of our findings, a process that is in line with an inductive approach (Saunders et al., 2012, p. 549). To facilitate our data analysis, we will utilize a thematic analysis method (Braun & Clarke, 2006, p. 79). Such a method will allow us to identify themes present in our research in order to structure our data collection and organize our empirical findings, and thus facilitate the analysis in accordance to the identified themes (Braun & Clarke, 2006, p. 79). Since a thematic analysis is not limited to specific fundamental methodological choices, it is applicable to a variety of research strategies (Braun & Clarke, 2006, p. 79) and is therefore also a suitable choice for our study. We argue that adopting a thematic analysis method facilitates our understanding of the various dimensions present in our study and was of significance when we created the interview guide, organized, i.e. coded, our data and throughout the following analysis. As previously stated, the identified themes that our study consists of are managers’ interpretations of sustainable development, organizational practices, and drivers and barriers of the adoption of sustainable development. We argue that keeping these themes in mind ensures that we maintain focused on the dimensions that are necessary in order to fulfill the purpose of our study.

More specifically, a thematic analysis can be structured by using thematic networks (Attride-Stirling, 2001, p. 387). These networks are tools to identify relevant themes on multiple levels and relate these sub-themes to larger groups of themes and subsequently summarizing significant themes (Attride-Stirling, 2001, p. 388). The levels identified by Attride-Stirling (2001, p. 388) relate to basic, organizing and global themes. For our study, the basic themes relate to different organizing themes, namely organizational practices and drivers and barriers. Related to the former are environmental management systems, remanufacturing and recycling, waste minimization and increasing efficiency, and related to the latter are cost savings, competitiveness, customer and public pressure, internal barriers, low pressure, lack of financial resources, lack of capabilities and uncertain benefits, see Model 3. We argue that mapping out a thematic network facilitated our identification of organizing themes that were not initially prominent and thus aided us when we structured our interview guide, see appendix 1, and ensured that we included all relevant aspects in a logical and exhaustive manner. Furthermore, we argue that it helps us shape the framework for our analysis and facilitates the presentation of our findings in relation to relevant theories.

4.7.2 Ethnographic Content Analysis
When analyzing official and organizational documents in order to triangulate our empirical findings we will, in addition to the thematic analysis, use elements of ethnographic content analysis. An ethnographic content analysis approach implies that various communication sources, such as organizational documents, interviews or media content, can illustrate the underlying essence of what is being communicated (Altheide, 1987, p. 68). According to the United States General Accounting Office (1989, p. 6), content analyses facilitate the examination of large amounts of data by identifying frequently discussed issues and enable the detection of patterns as these reoccurring issues are compiled. An ethnographic content analysis approach provides guidelines for analyzing documents and allows for further development of emergent themes throughout the process (Altheide, 1987, p. 68). For our study, an ethnographic content analysis will provide us with a tool to guide our analysis of organizational documents that expresses the companies’ interpretations of sustainable development. Following
this approach, we are able to utilize a thematic analysis as a basis for the initial phase of analysis all the while remaining open to the possibility that other themes could emerge as we analyze the content of the organizational documents in relation to the information obtained through interviews.

When analyzing organizational documents, we decided to limit our analysis to the sections that in any way related to sustainable development in order to identify whether they could provide any additional information that not been disclosed during the interviews. Similar to Laine (2005, p. 401), who examined reports by searching for particularly relevant phrases related to sustainable development, we searched for expressions related to sustainable development and sustainable development practices. Thereafter, we categorized the findings according to our identified global and organizing themes, managers’ interpretations of sustainable development, organizational practices, and drivers and barriers of the adoption of sustainable development. This enabled us to strengthen the subjective interpretations from the interviews with excerpts that represented the companies’ interpretations of sustainable development.

4.8 Critique of Practical Methodology
To assess the methodological choices of our study, we need to critically review them in order to identify where the greatest risks lie. We will hereafter discuss the risks we have identified as prominent to our study. We divided the main responsibility of transcribing the interviews between us, which can pose a risk as it is dependent on our individual capability to correctly transcribe what was said during the interviews. However, to limit the risk of misinterpretation we reviewed the final transcripts to ensure that they corresponded to the recordings. Moreover, we had to translate and interpret our findings into English before they could be presented. It is possible that our interpretations and translation generated results that are not consistent with what the participants intended. In order to limit this risk, we attempted to the best of our ability to present the participants true intentions throughout the translation - yet we acknowledge that this risk cannot be completely eliminated.

Another risk present to our study is participant subjectivity. The participants from each company were asked to answer some questions pertaining to general company views and therefore, we recognize that these answers are subjected to personal interpretations. However, we argue that since examining managers’ interpretations of sustainable development is central to our research, this risk is unavoidable. Therefore, we are aware of this risk but do not consider it to be a threat to our study. In addition, our data collection follows a triangulation approach and official and organizational documents can to some extent counterbalance the participant’s subjectivity by providing more objective information. As we chose a purposive sampling method, the risk of an unrepresentative sample is present. We were aware of this risk in advance and argue that for the outcome of our study, the benefits of using subjective judgment sampling outweigh the risks accompanying it. Thus, this risk is consistently present but we argue that it does not affect our study negatively.

We recognize that these methodological choices could have a negative impact on our study but argue that our awareness of them limits their impact on the final result. We have, to the best of our abilities, attempted to argue for our methodological choices
throughout this chapter and hope that our intentions have been made clear and explained why these risks remain present to our study.

4.9 Summary of Practical Methodology

This chapter described our methodological choices related to the practical execution of our study. Table 5 illustrates the methodological considerations and strategies we have considered and chosen. It also explains their applicability to our study, i.e. how these choices relate to our study and how we argue that they facilitate our research process. We believe that the practical methodology choices we have made aid us in attaining the empirical data necessary in order to answer our research question. Thus, the choices related to sampling explain our reasoning when selecting participants, determining data collection approach and creating the interview guide. The choices related to conducting interviews, and transcribing and data processing explains the practical approach we will follow when collecting and compiling the empirical data. Lastly, the choices related to data analysis method and ethnographic content analysis explain how we will analyze the empirical data in order to answer our research question ‘What drives manufacturing companies to adopt sustainable development practices and how do these drivers vary depending on managers’ interpretation of sustainable development?’

Table 4. Summary of Practical Methodology

<table>
<thead>
<tr>
<th>Methodological Considerations</th>
<th>Strategy</th>
<th>Applicableness</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sampling</td>
<td>Sample Selection (Non-Purposive and Probability Sampling)</td>
<td>Our aim is not to generalize and therefore, subjective judgment in combination with predetermined criteria aided the selection of participants that would provide valuable information. Thus, managers responsible for sustainable development were included.</td>
</tr>
<tr>
<td></td>
<td>Scope of Research (Västerbotten, SMEs with 50-250 employees)</td>
<td>Determines the intended target population and sample, which aids the participant selection. Criteria help narrow down the participant selection.</td>
</tr>
<tr>
<td>Data Collection</td>
<td>Semi-Structured Interviews</td>
<td>Facilitates the research process by allowing for participant and researchers flexibility during the interviews to encourage discussion.</td>
</tr>
<tr>
<td></td>
<td>Interview Guide</td>
<td>Based on identified themes and ensures that important aspects are discussed.</td>
</tr>
<tr>
<td></td>
<td>Test Interview</td>
<td>An opportunity to learn about practical practices and concepts in order to reduce participant confusion during the actual interviews.</td>
</tr>
<tr>
<td></td>
<td>Official and Organizational Documents</td>
<td>Support information obtained through interviews, and/or provide additional information.</td>
</tr>
<tr>
<td>Access Gain and Ethical Considerations</td>
<td>Access Gain</td>
<td>Explains what information is desired, how it can be accessed and aspects that need to be considered in order to obtain access.</td>
</tr>
<tr>
<td></td>
<td>Ethical Considerations</td>
<td>By assessing ethical considerations continuously throughout the research process, the risk of causing harm and acting unethically to participants in any way is reduced.</td>
</tr>
<tr>
<td>Conducting Interviews</td>
<td>On-site, Personal Interviews</td>
<td>Provides a complete record of how the interviews were conducted.</td>
</tr>
<tr>
<td>Transcribing and Data Processing</td>
<td>Transcribing</td>
<td>Allows for a complete record of the interviews and empirical findings, which enables a more comprehensive result presentation and subsequently, analysis.</td>
</tr>
<tr>
<td></td>
<td>Data Processing</td>
<td>Assigning empirical findings to each respective company and organizing it in accordance to the identified themes ensures consistency throughout the result presentation and analysis.</td>
</tr>
<tr>
<td>Data Analysis Method</td>
<td>Thematic Analysis</td>
<td>Facilitates the analysis process by creating a framework to guide the analysis process.</td>
</tr>
<tr>
<td>Collection of Data Sources</td>
<td>Ethnographic Content Analysis</td>
<td>Facilitates the analysis of official and organizational documents by creating a framework to guide the process.</td>
</tr>
</tbody>
</table>
5. Empirical Findings

In this chapter we will present our empirical findings from our data collection. To facilitate the reader's understanding, the empirical findings from each respective company will be presented separately but in accordance to our identified themes, see Model 3. Within the global theme, managers’ interpretations of sustainable development, the participants’ general interpretation of the term will be presented. Next, the findings from our organizing themes organizational practices, and drivers and barriers to the adoption of sustainable development will be presented. In order to reduce the possibility of identifying the participating manufacturing companies, each company will be indicated respectively by Company A, B, C, D, E and F.

5.1 Company A

Company A is a manufacturing company that produces products with direct contact with end consumers. The company has recently experienced a shift in management and therefore, normal routines and progress meetings regarding sustainable development has not been fully carried out. One manager has main quality and environmental responsibility but is supported by the board of directors. Furthermore, the company has implemented ISO 9001 and ISO 14001 management systems.

5.1.1 Managers’ Interpretations of Sustainable Development

When asked about their interpretation of sustainable development, the participant from Company A emphasized a holistic perspective of the concept and that sustainable development is a central concern in their production. It permeates both material selection and resource consumption. The participant also stressed that the choice of material is to some extent dependent on customers’ preferences but that the majority of their product is recyclable. The participant explained, “...of course, during production we think about, at least try to think about using the resources as efficiently as possible...”.

The participant at Company A described the industry as conservative and change is therefore slow. The participant continued by discussing other managers’ interpretations, “I do not believe that we have the same perception... I don’t know if this is not normal or normal but I don’t think we have the same perception”. The participant explained that this is probably related to competence and interest in the issue but foremost that the different views were related to the lack of time dedicated to these issues and the company’s past traditions of not working exhaustively with sustainable development.

5.1.2 Drivers and Barriers

At Company A, the main reason to adopt sustainable development practices stems from external pressure from their customers as well as laws and regulations. The participant also emphasized that without the current legislation it is not likely that the company would have been as willing to adopt any sustainable development practices. Further, the participant said, “...I think it’s mostly external demands that pushes us to work with [sustainable development] questions”. The participant continued by explaining that sustainable development practices often require an initial investment. In order to persuade the management team to employ these practices, the economic profits accompanying such practices are calculated. The participant exemplified that a practice which has now become an important driver is increasing energy efficiency by
minimizing the electricity usage in the facility and utilizing the raw material in production more effectively.

Further, the participant discussed the image of adopting sustainable development practices and said, “there should be an image in this, to be ahead”. According to the participant, the image was described as working efficiently with resources and energy as well as the longevity of the company. The participant from Company A discussed the influence that laws and regulations have on their adoption of sustainable development practices and said “…of course, laws and regulations make demands, it makes us do things we might not have done otherwise. After all, I think that, you shouldn’t be too naïve, but I don’t think we do too much voluntarily if I put it like that. I think external demands from somewhere are necessary in order to put more pressure on these issues”. The participant continued by explaining that they perceived laws and regulations as a positive influence, which pushed their work and ultimately forced them to improve their practices. At Company A they were familiar with the proposed law and according to the participant, they are prepared for legislative changes.

The most prominent barrier that the company has experienced is, according to the participant, that sustainable development practices require initial investments and resources in terms of time. The participant also emphasized the difficulty of calculating the economic benefits of adopting such practices. Moreover, implementing sustainable development practices and processes often require educating employees, which can be both expensive and time consuming. Furthermore, the participant perceived that the board considers sustainable development as important. However, this has never been communicated to the organization nor has the organization been informed how they should work in order to improve the sustainable development practices. The participant continued by reasoning “Well, I guess there has not been any enforcement behind it, so to say but it can be like that with many questions that you have, you want so much but does not succeed in communicating it so that everyone understands what you mean and how important it really is… ”.

5.1.3 Organizational Practices

We asked whether Company A work actively with sustainable development and the participant explained that despite that it might not be clearly stated in text, they are actively working with sustainable development both consciously and unconsciously. Activities such as buying material in bulk, replacing windows and light fixtures in the facilities and replacing older machines and equipment was described as related to their sustainable standpoint. It was emphasized that these activities are also economically beneficial to the company. Regarding practices and activities, it was explained that the company conducted an energy mapping of their business, which identified the posts where the energy consumption was the greatest. This initiated several replacement processes of the highest scoring posts to more energy efficient alternatives.

The participant explained that they frequently visit suppliers and conduct assessments to ensure that their total environmental impact is minimized. The participant further explained that they “…choose the supplier that is not only the most economically beneficial, but also environmentally”. Further, when we inquired about organizational policies and documents pertaining to sustainable development, the participant mentioned that they do not have a separate strategy for sustainable development but that they have an environmental policy detailing their work. The policy specifies that “[Company A] should work with resource efficient methods, using renewable resources
and strive to reuse and recycle as far as it is technically possible and economically reasonable”. When asked whether they had any management systems in place, the participant at Company A explained that they are working according to ISO-standards, which ensures that some policies are in place to address related aspects.

5.1.4 Organizational Documents
In addition to the interviews, we gathered information from Company A’s website. We were also given access to their quality and environmental policies and documents specifying general and detailed goals related to these policies. Further, we examined the company’s annual reports from 2012, 2013 and 2014.

On the company website, Company A presents their business idea which specifies that the company should operate with a consideration for both quality and environment. Further, the business plan emphasizes continuous improvements. In addition, the website provides information on the company’s certifications and management system. The organizational documents we were given access to by the company further explain the policies, activities and processes in place related to sustainable development. Company A provided their environmental and quality policies as well as general and detailed goals for each. These documents provided the guidelines that the company is working along and should be considered in all their decisions. The detailed environmental and quality goals specify the levels that Company A aim to reach in relation to emission, waste and production. In addition to the company’s website and the organizational documents we had access to, we looked at their annual reports from the last three years to see whether their commitment to sustainable development was visible. Company A has not updated their environmental reporting during the last three years and when addressing it, provided a standard comment, which indicates the legal requirements they follow and identifies their certificates.

5.2 Company B
Company B is a manufacturing company that produces components for larger constructions and since they are not producing an end product, the participant could not see a relation between their product and sustainable development. The company is currently in the process of moving their production abroad and is therefore experiencing some organizational changes on site. When asked about the resource allocation for sustainable development, the participant explained that at Company B, there is not one employee who is responsible for such issues. Instead the participant explained that each unit manager at the company spends an estimated one month in total per year working with sustainable development issues. Furthermore, the company has implemented ISO 9001 and ISO 14001 management systems.

5.2.1 Managers’ Interpretations of Sustainable Development
When we asked about their interpretation of sustainable development, the participant from Company B discussed sustainable development as “… not only development, but sustainable, environmentally friendly processes and products…” Furthermore, the participant identified recyclability as a part of sustainable development. The participant at Company B could not see any apparent benefits of working with sustainable development in terms of cost benefits or increased efficiency and believed that other managers within Company B shared this perception. The participant continued by discussing “We definitely have good core values but at the same time we tend to fall back to a price discussion with customers… if it was so simple that sustainable
development and environmentally friendly stuff would be cheap then I absolutely would not have a problem with it”.

5.2.2 Drivers and Barriers
During our interview, the participant argued that the only reason why a manufacturing company would employ sustainable development practices is due to ethical reasons and that there is no other reason. The participant explained “...it is easy for us within this type of business, to get caught up in prices, cost and deliveries... if the customers could accept it it would be okay but if they can’t accept an increase in price then we can forget about it [...] that’s the business world even if you morally would like to say ‘remember that this is good for Mother Earth’, that’s just a weak argument... or maybe one just simply doesn’t have the right values”. Instead, the participant said that the reason why Company B adopts sustainable development practices is because of laws and regulations that ultimately force the company to employ such practices. The participant explained that their perception is that their customers do not prioritize or emphasize environmental aspects. For their customers, quality, cost, delivery and innovation are instead the top priorities and the participant reasoned that perhaps environmental aspects would be placed fifth in this order of priority.

We asked whether sustainable development could influence the company’s image and according to Company B’s participant, sustainable development does not have a particular image and is not a determining factor for their customers. According to the participant, laws and regulations are the main drivers of adopting sustainable development practices and explained “I do not believe in the free will in regards to that... companies fulfill the laws and that’s it!”. The participant was not familiar with the proposed law and when asked what the perception was on increased regulations, the participant answered that it is necessary but at Company B it is not appreciated.

When discussing barriers to the adoption of sustainable development, the participant at Company B said that the cost of sustainable development practices is their greatest barrier. Competence and knowledge of what these practices would entail is considered another hinder to the implementation of such processes and practices. The participant explained that the issue is often related to a lack of competitive options and if they consider environmentally friendly alternatives it will be at the expense of a lower quality to higher price, which is not a sacrifice they are willing to make. At Company B, sustainable development has not been communicated as an important issue to the organization, instead the participant explained that the information is more in regards to business strategies, pricing and new customers.

5.2.3 Organizational Practices
The participant explained that to say that they are actively working with sustainable development would be an exaggeration. When discussing the organizational activities and processes in place, the participant emphasized chemicals and recycling related to their production as practices linked to sustainable development. For instance, the participant explained, “we recycle paper...but besides that we don’t have any recycling of our product[...]we recycle some packaging used for the transportation of our products”. Furthermore, the participant at Company B said that they do not make specific demands on their suppliers.

According to the participant, they have some policies in place, which can be found in the operations management system and the company’s IT platform, but they tend to
almost exclusively work in accordance to legal requirements. The participant further explained that they do not have specific goals that they are working towards that exceed the legal requirements. In relation to management systems or certificates that Company B has implemented, the participant explained that they have implemented ISO-standards regarding both environmental and quality management. They are also in the process of implementing a general management system but the participant explained “...it’s really only to increase productivity”.

5.2.4 Organizational Documents
Additional information that could indicate Company B’s commitment to sustainable development was also included such as the company’s website, the environmental policy, which the participant gave us access to, and annual reports from 2012, 2013 and 2014.

The company’s website provided us with information about their sustainable development activities in place. On their website, we found a sustainability report from a few years ago and there is no updated or more recent version on their website. The report thoroughly discusses issues such as energy, waste and water in detail, how the company is addressing these issues as well as activities directed at achieving sustainability in the workplace. In the sustainability report, the company addresses ecological, social and economic aspects. After the interview, we were given access to their environmental policy, which describes the environmental aspects the company should consider in their business decisions. It addresses pollution, exploitation of natural resources and specifies that these considerations are expected of all employees and other actors in their supply chain. In their annual reports from the last three years, Company B had a section addressing their sustainable development initiatives and related activities. In this section, Company B has during the examined three years provided the same standard information regarding the legal requirements they are complying to.

5.3 Company C
Company C is a manufacturing company producing smaller components for larger constructions. They produce and supply their products to other companies who in turn manufacture an end product. Because they are not producing an end product, the participant found it difficult to see how their products could impact sustainable development issues. Company C has one manager who is responsible for quality and environmental aspects. This manager also supports other units in the company when necessary. The company is working in line with the fundamentals of an ISO management system but is currently not certified.

5.3.1 Managers’ Interpretations of Sustainable Development
The participant from Company C emphasized that they consume material that is not renewable and thus argued that it is difficult to know but mentioned efficient material consumption as part of sustainable development. According to the participant, sustainable development is directly linked to cost efficiency but the participant also highlighted that they thought it was difficult to identify these connections and in order to do so they would require more knowledge and experience. The participant described the personal ambition and interest in sustainable development as high but continued by explaining a perceived issue within the industry, “Within the manufacturing industry...there is a typical macho culture in everything. But the awareness is
increasing, we have a lot of younger employees and I would like to suggest that the awareness is higher there and there are a lot of people who have children and they bring another perspective to it”. The participant continued by arguing that other managers at Company C, to some extent, shared the same perception on sustainable development but the subject had not been thoroughly discussed among them.

5.3.2 Drivers and Barriers
In relation to their current sustainable development activities, the participant explained, “...if this planet shall continue to exist, then we have to start making an effort on all levels. It is just not enough for us to just remain on a disgraceful level”. When discussing external pressure to adopt sustainable development practices, customer demands were said to be an influencing factor and the participant argued that if the customers would demand such practices, the company would implement them. However, the participant did not perceive there to be a current external demand to increase their efforts and explained, “the issue of the environment is, how should I explain it, it has lost appeal and I feel like it was a bigger deal a couple of years ago”. The participant at Company C explained that they do not believe they would gain any additional customers by adopting an image of actively working with sustainable development and thus do not consider themselves to be driven by the pursuit of such an image. The participant continued by discussing that enhancing this image would probably not be expensive “...we could probably do more to highlight it... but the question of the environment is sort of exhausted but now with sustainable development the question have something new, it has become flashy again. So why not...” When discussing external pressure in terms of laws and regulations, the participant perceived it as unavoidable requirements and explained that the company does not strive to adopt any practices that goes beyond legal requirements. At Company C, they had heard of the proposed law but the participant was not familiar with the details of it or how it would affect the company. The participant discussed that, in general, laws and regulations were perceived as good but they feared the increased bureaucracy it could lead to.

The participant at Company C perceived the most prominent barriers to be predominantly related to knowledge, awareness and lack of suitable processes to improve the current practices. The participant explained “Of course, to motivate and carry out an environmental issue that does not have a direct economic link, that is, that is difficult. You have to be creative...” When asked whether sustainable development had been emphasized as an important issue by the organization, the participant at Company C argued that the reason why the board did not emphasize it was because the participant had not attempted to include or engage the board members in the issue.

5.3.3 Organizational Practices
The participant claimed that the company, to some extent, work actively with sustainable development and that their practices are adequate but that there is room for improvement. It was explained that, “we are very good at working with [sustainable development] as a direct cost or if it can reduce costs [...] we can probably do better”. Company C has, according to the participant, implemented different activities related to sustainable development but focus mainly on the reduction of waste and pollution. The participant expanded upon this idea by explaining that the company has forums established but currently there are few discussions related to sustainable development. The participant emphasized that many of their sustainable development activities and processes are driven by customer demands, “...customer demands are crucial to us...it
controls a lot of what we do”, and the main objective for them is therefore often to decrease costs.

Additionally, the participant said that they are not making any demands on their suppliers related to sustainable development at the moment and can probably set higher demands on the companies that they work with, for instance related to transportation. Furthermore, when we asked about company policies and documents that Company C has concerning sustainable development, the participant explained that they do not have policies or documents detailing their work with sustainable development. The participant added that they monitor hazardous waste, as it is visible as a direct cost of waste management.

5.3.4 Organizational Documents
In addition to the information about Company C that the participant shared during the interview, we searched for any supplementary information that we could find. We examined the company’s website in search for information or documents related to sustainable development. We also looked at the company’s environmental policy, which the participant sent us after the interview. Furthermore, we looked at annual reports from 2012, 2013 and 2014.

On their website, we were able to find Company C’s values but they do not address sustainable development issues. There is no information about sustainable development on the company’s website. After the interview, we received Company C’s environmental policy and environmental goals. The policy addresses issues such as recycling, continuous improvements, legal compliance and energy use and the environmental goals focuses on minimizing waste and paper usage. Moreover, we looked at the company’s annual reports from the last three years to see whether any sustainable development activities were indicated through their annual reports. In the reports, the company has provided standard information about legal requirements in relation to sustainable development but nothing indicating any additional sustainable development activities.

5.4 Company D
Company D is a manufacturing company who describe their core business and its relation to sustainable development as positive and innovations that enable the customer to conduct the same job more environmentally friendly when compared to other alternatives. The company is a producer of end products and has direct contact with the final user. It was emphasized that providing more environmentally friendly alternatives is essential to the core business. The company have one responsible manager that is mainly working with these issues, however when needed this individual is supported by the management team. Furthermore, the company has implemented ISO 9001 and ISO 14001 management systems.

5.4.1 Managers’ Interpretations of Sustainable Development
The participants at Company C explained that sustainable development is related to a long-term perspective. In addition to a long-term business perspective, social aspects, such as employee satisfaction, are considered as a part of sustainable development. One of the participants continued by emphasizing their commitment to sustainable development by saying “Well, sustainable development is many different things, for instance it is a long-term perspective and what we do, naturally. But it is also the next step, for instance that we have employees who are satisfied and some sort of
sustainability in our mindset. There is nothing odd about what we do”. The company’s products mainly consist of recyclable materials and one of their products is entirely recyclable. Their environmental impact was therefore described as miniscule.

Furthermore, the participant argued that the managers’ perception of sustainable development had a great influence on the implementation of such practices and that all managers in the company shared this view. The participant continued, “…looking at sustainable development, I mean like energy recycling we don’t have to do that because it is an investment […] we put money into it on a long-term perspective and then you can make a return on it, same thing with recycling. If you couldn’t make a return on it well then you have to see it as environmentally right at least”. The participant also explained that they had several management systems and certificates in place, which facilitates a common perception among the managers as it clarifies what practices and processes everyone are required to follow.

5.4.2 Drivers and Barriers
It was explained that the company is driven to adopt sustainable development practices because they believe it to be profitable, both from a company perspective as well as beneficial in the long-term for society. It was emphasized that they consider sustainable development practices to be a social responsibility that they are obliged to care for. The participant explained “Above all are we a part of society, we have been here for so many years and our owner want us to continue to be here for many more years even if it won’t affect him but as I have said we have a long-term perspective here”. Another driver that was emphasized was that they perceived that their sustainable development practices had enhanced the credibility of the company. Additionally, the participant said that customer demands have at times driven the development of increased sustainable development practices. Using energy and transportation in a more efficient manner was said to be an additional driving force.

Both participants emphasized that the company believes that adopting sustainable development as an image will likely become more important in the future and even though they have incorporated it to some extent into their marketing strategy, the objective is to increase it further. Further, they believe that adopting sustainable development as a marketing strategy will become more competitive and can essentially become a competitive advantage. According to one of the participants, the company has been progressive in the adoption of sustainable development for many years and their objective is to be a leader and adopt practices exceeding legal requirements. This was further elaborated upon, “…I would say that we are often ahead, in general, when it comes to quality, environmental issues, documentation and all that. We have always been ahead...”. The participant responsible for quality and environmental issues was aware of the proposed law and held a positive preconception towards this progress. The company has, according to the participant, been proactive and the effect of this law is therefore likely to be small and it was argued that they already have several of the necessary practices in place that will be required.

Furthermore, it was explained that they could not see any specific barriers to adopting sustainable development practices. One of the participants discussed that the only obstruction they experience is that customers tend to make their purchase decisions based on price and disregard other aspects such as environment friendliness. This is disadvantageous for Company D, who has made environmental friendliness a priority. The participant continued by arguing that despite not having been communicated by the
owner or the board, sustainable development is an issue that is perceived as important within the organization. However, both participants agreed that the lack of communication could constitute a barrier as it made the owner’s and board members’ willingness to work with sustainable development unclear.

5.4.3 Organizational Practices
Company D is, according to the participants, actively working with sustainable development issues and explained that they have done so for a long time. One of the participants explained that sustainable development is incorporated into the company’s business plan and is thus an integral part of their everyday practices. Their effort to reduce the material used in their products, which ultimately resulted in an increase in energy consumption, as the material requires more extensive processing was also mentioned and the participant emphasized “What is most important is that our products are...or that the transportation is as environmentally friendly as possible...”. Company D is far ahead in the adoption of sustainable development practices compared to their competitors and claim that their products are already, by themselves, environmentally sustainable. However, a greater level of in-house production would give them more control over the production process and thus lead to additional positive environmental effects.

Further, it was explained that they demand their suppliers to be environmentally conscious, especially related to transportation. The company makes an assessment when a new supplier is considered to ensure that they adhere to the standards that Company D employs. It was explained that many of their policies embrace sustainable development aspects even though they do not have a specific policy concerning the issue. The company has policies regarding employees and the work environment, aiming to ensure sustainable development in those areas as well. The participant at Company D discussed their management system and their progressive work with lean and continued by explaining that they aim to implement lean throughout the company with the objective of simplifying the business operations and increasing efficiency and argued that “…by trusting each other in the company, we don’t have to monitor each other and make sure everything is working”.

5.4.4 Organizational Documents
We were able to gather information from Company D that constituted out of some documents containing policies, processes and targets that were provided to us during our company visit as well as their website and annual reports from the years 2012, 2013 and 2014.

The company website provides information about their environmental and quality work on their website. They specify their perspective on environmental and quality issues and how their company works to address such issues. Furthermore, the website provides information about the company’s certifications and management system. The organizational documents provided consisted out of several parts that related to the company’s sustainable development processes. The environmental, quality, work environment and employee policies describes the company’s general view on these issues and provides further information on how the company should practically work to improve these issues. Company D’s business plan, which specifies their core values, includes sustainability as an imperative for the company’s future growth. Furthermore, the companies annual reporting has included similar information regarding sustainable
development during the last three years but has been extended with additional information each year.

5.5 Company E
Company E is a manufacturing company that produces end products and has direct contact with the final user. It was explained that the core products does not have any direct positive effect on sustainable development. The company places much effort on sustainable development and has been awarded multiple times for its outstanding work with social aspects. When asked what resources the manufacturing company placed on working with sustainable development, it was explained that they have one manager who is responsible for the quality and environmental aspects while another manager is responsible for the social aspects. Furthermore, the company has implemented management systems: ISO 9001, ISO 14001 and OHSAS 18001.

5.5.1 Managers’ Interpretations of Sustainable Development
Both participants perceived the interpretation of sustainable development to be shared with other managers in the company and explained the interpretation at Company E as, “At the end of the day it is an economical development. It is a prerequisite. But it shouldn’t be at the expense of the environment, work environment and social responsibility”. According to the participants, sustainable development entails preserving the environment for future generations as well as different aspects of sustainability, namely the economic, social and ecological.

The perception of sustainable development is not pronounced amongst the managers but an integrated way of working. One of the participants continued by explaining that it is a part of the company’s core values and philosophy. The participant argued that the company’s work with sustainable development could probably benefit from having an integrated strategy or vision as it could clarify that all managers need to keep sustainable development in mind and continuously improve related practices.

5.5.2 Drivers and Barriers
When asked to describe what drives the company to adopt sustainable development practices the participant explained that it is mostly internally driven by the individuals working at Company E. One of the participants explained, “It is a desire from ourselves, we have a long-term perspective, a moral compass and its ethical [...] It lies within the foundation of our philosophy”. Additionally, the participant emphasized that customer demands has influenced the sustainable development practices in place. Further, the social aspect of sustainable development was emphasized as a driving force as they believe that there is a ‘win-win’ situation that they can gain from by working with equality and thereby becoming an attractive employer in the region. The participant continued “We want to be an attractive employer, and it is a given that it is appreciated and valued by, especially younger individuals that the company is a responsible company...” and “One should feel proud to work at [Company E]”. Both participants agreed that economical benefits were another driving force.

They argued that sustainable development is not an image per se but rather a positive consequence. One of the participants said that adopting sustainable development practices could have a positive influence when recruiting as it could enhance the appeal and generates a good reputation. The participant explained, “There are four things, long-term perspective, ethics, profitability, but sometimes it is not profitable...and yes,
strengthen the brand value. Those are the four that you can see...”. At Company E, laws and regulations should be viewed as the minimum requirement but the objective should be to perform above what is required according to the participant. It was explained that “…the ambition should be that we in some way are better, better than the legal requirements”. Both participants were familiar with the proposed law and said that they were monitoring it. Increased regulations were perceived as positive but the participant added that they require extensive monitoring and resources, and can thus be considered as demanding.

It was argued that exceeding cost and a need for initial investment and the company’s lack of a pronounced strategy is the most prominent barrier. One participant explained, “Well, sometimes it’s a little scattered since we don’t have a strategy in place...so it gets a little dispersed. We do a lot of good things but I believe it could be better if we had a pronounced strategy”. The participant continued by describing the owners and board members commitment and communication of sustainable development, “Well, to be honest the answer is no. I don’t perceive there to be any indication from the board regarding this. Unfortunately”. Further, this issue was viewed as integrated within work processes but was not communicated among employees or managers.

5.5.3 Organizational Practices

When describing the company’s practices and processes, the participants explained that they do not have an explicit sustainable development strategy but several policies addressing related issues including environmental and societal policies. According to both of the participants the company is overall actively working with sustainable development issues.

Company E has many policies related to sustainable development that specifies activities such as energy savings, reducing hazardous materials and recycling water throughout production. One of the participants said that they have documents that specify which of their activities have the greatest environmental impact and as a result, they can more easily identify where improvements are necessary and better monitor the progress. The participant continued, “…we monitor the factors that have the largest impact on the environment and we try to reduce these...and we can look at the trends over the years”. When asked how they reduce these, the participant said, “You remove substances, for instance chemicals is something that we are working hard with to reduce and we have specific targets to reduce dangerous chemicals...” The participant also mentioned social responsibility as a part of sustainable development and discussed how important employee satisfaction is to the company’s long-term prosperity.

Furthermore, it was explained that they make yearly assessments of their suppliers and ensure that they are working in accordance to their policies and values. One if the participants continued by describing the policies and documents at Company E. According to the participant, there are sustainable development policies in place concerning both the environment as well as their work environment, and they place great focus on both. Furthermore, the participant argued that their management system is “the foundation for their policies which lead to goals, goals and plans of action...”. They conduct internal and external controls every six months to ensure that routines are followed and a review to “assess if the management system as a whole is still efficient and directing us toward our goals”. 

57
5.5.4 Organizational Documents
We were able to gather information from Company E that constituted out of some documents containing policies, processes and targets. Some of these documents were sent to us after the interview while other documents were collected from the company website and public websites where we could retrieve their annual reports from the years 2012, 2013 and 2014.

The company website provides extensive information about the values that permeates Company E as well as a number of policies. They address issues related to environmental, social and quality aspects as well as features of production that affect their business. The organizational documents from Company E include their goals for environment and work environment, as well as a register of the environmental aspects that they are affected by. The environmental aspect register identifies significant environmental aspects, related legislation and the determined course of action to address these aspects. During the three investigated years, Company E has only provided information about their work addressing sustainable development in their latest annual report. The previous two annual reports that we examined did not contain any information regarding sustainability or environmental aspects.

5.6 Company F
Company F is a manufacturing company with its own in-house production and has in the recent years experienced an economic downturn and therefore decreased its production and amount of employees. The company is a producer and supplier of components and cannot envision what relationship their components have with sustainable development as they are not producing the final product and therefore does not know the implication of the product. Company F has one manager that hold the main responsibility but is at times supported by two other managers. The company has currently not implemented any management systems.

5.6.1 Managers’ Interpretations of Sustainable Development
The participant discussed that the interpretation of the term is foremost related to the environmental perspective, a long-term lifecycle perspective, and not exhausting natural resources more than necessary. It was also mentioned that it should be sustainable for people to work at their company and in the industry, and as everyone is dependent on the environment, environmental consciousness is essential.

At Company F, the perception of sustainable development is shared among the managers, according to the participant. The participant continued by explaining that an economic return when investing in sustainable development practices is essential “but sometimes you can see that in the end it was actually financially beneficial”. When discussing the relation between efficiency and sustainable development, the participant said “Well they should not be each other's opposite I think... absolutely not”. The participant explained that not all managers have an in-depth knowledge or interest in the issue, however, the communication within the company is open, and thus they have been able to discuss sustainable development thoroughly.

5.6.2 Drivers and Barriers
The participant explained that the main driving force is related to ethics, that it is a company’s responsibility to not exhaust resources or tamper with future generations possibilities and way of living. The participant argued, “...it feels so natural, I think it is
sort of an ethical aspect...that you should not over consume anything like material or the nature or humans...”. The participant also explained that customer demands have influenced their practices. For instance, larger customers often demand that their suppliers should be ISO-certified in order to be considered an attractive supplier. Further, the participant emphasized that the company is at large driven internally by the owner and the board members to adopt such practices.

The participant explained that they used to be certified and that they had seen several positive effects, as they were able to attract new customers. Their perception was that the customers viewed Company F as more professional since they had a certificate that proved they had a systematic way of working and that this was associated to an image of working with sustainable development. It was discussed that laws and regulations are strong influences to the adoption of sustainable development practices. The participant continued by explaining that they often find these regulations to be ambiguous and unclear of what they are actually expected to do. When asked if they were familiar with the proposed law, the answer was no but the participant believe that Company F is prepared to adjust to such laws as they have worked rather actively with sustainable development lately.

The participant answered that the most prominent barrier thus far have been the customers. The perception is that customers are not prepared to pay a higher cost for a product that has been produced in an environmentally friendly manner, which has made it difficult to motivate the implementation of such practices, “It is the customers that are the barrier! [...] it is very difficult to affect them, we are too small”. At Company F, the board and owners was said to communicate the importance of these issues well and it was thus not considered to be a barrier when implementing sustainable development practices.

5.6.3 Organizational Practices
At Company F, they are currently working on reducing their energy consumption and recycling materials used in their production process to increase resource efficiency and to “make parts of production more environmentally friendly”. Further, Company F has identified transportation and hazardous material as two areas that they wish to improve. The participant explained that they put pressure on all their suppliers to enhance their sustainable development practices but primarily on the larger suppliers. They conduct surveys related to how the suppliers work with sustainable development and based on their answers, Company F choose the ones that best fulfill their requirements regarding environmental aspects.

Furthermore, the participant described the policies and documents in place, Company F’s business policy contains their policies regarding sustainable development and it considers aspects such as price, quality and employees. The participant emphasized that the aim of the business policy is to give a representative reflection of the company itself. Further, as discussed by the participant, Company F’s documentation is not extensive, instead the participant claimed that many of their policies and routines that are related to sustainable development are integrated into the company values and not pronounced.

5.6.4 Organizational Documents
We gathered information from Company F based upon documents containing policies, processes and targets. Some of these documents were sent to us after the interview
while other documents were collected from the company website and public websites where we could retrieve their annual reports from the years 2012, 2013 and 2014.

Company F’s website contains information about their company values which mainly address features of production but also includes a social perspective. The business idea and company vision is also provided but does not address sustainable development. Furthermore, the company’s organizational documents included their operating policy, environmental aspects and a rendering of their operations from a few years ago. This rendering addressed activities related to quality, environment and work environment. Company F’s operations policy includes the ways in which they wish to reduce the environmental impact of their product and production. Furthermore, the company values include constant consideration for environmental aspects as long as it is technically and economically feasible. Company F did not provide a section addressing their environmental impact or sustainable development in their latest annual report. The previous two reports that we examined did however include standard information regarding legal requirements affecting the company.
6. Analysis and Discussion

In this chapter we will discuss and analyze our empirical findings based upon our thematic network. Thus, the chapter’s outline will be in accordance to our identified global theme, managers’ interpretations of sustainable development, and our organizing themes, organizational practices, and drivers and barriers. Our theoretical framework will facilitate our analysis and enable us to analyze the empirical findings in relation to previous research. Further, our analysis will enable an in-depth discussion of our findings in relation to our conceptual model and will ultimately serve as a guide in our attempt to answer our stated research question and fulfill the purpose of our study.

6.1 Company A

Whether managers perceive sustainable development to be an opportunity or a threat to the company will influence the adoption and level of commitment to such practices (Sharma, 2000, p. 691). At Company A, the participant has a holistic perspective and argued that adopting sustainable development practices was generally considered to provide opportunities. The participant said that the main objective when Company A implement new practices is to increase efficiency, but that environmental factors are prioritized in the decision making process as well. Therefore, we argue that the company has recognized the opportunities associated with sustainable development, however it is not their main reason for adopting such practices. Furthermore, in the survey conducted by McKinsey & Company (Bonini & Görner, 2011), it was found that few companies are successfully seizing the full benefits associated with working with sustainable development as most follow a reactive approach and while Company A is actively incorporating sustainable development into their business practices, we argue that they are not fully taking advantage of the potential benefits it could generate.

According to the participant, the interpretation of sustainable development is a combination of increasing resource efficiency and a long-term perspective, and stressed the implications of resource consumption. The participant did not perceive that other managers at Company A shared this view of sustainable development, and related it to a lack of interest, competence and past traditions. According to Elkington (1994, p. 97), manager’s involvement in sustainable development practices is crucial to its successful implementation. Company A’s lack of shared view suggests that some managers may feel hesitant to the implementation of such changes and instead rely on legislation, which according to Zhu and Geng (2013, p. 6) is a coercive driver, to drive the implementation of sustainable development practices. Conforming to market demands, such as governmental actions, corresponds to a general reactive approach (Azzone & Noci, 1998, p. 312) and indicates that these interpretations are related to the view Sustainable Development is a Necessary Evil. However, the participant was aware of the proposed law concerning increased sustainability reporting and had the perception that Company A was prepared for stricter legislation. Legislation is an important driver to the implementation of sustainable development practices (Luken & Van Rompaey, 2008, p. S75) and can increase the company’s awareness of the magnitude of the issues (Gungor & Gupta, 1999, p. 815). Therefore, we argue that Company A’s awareness of and preparation for future legislation indicates that they have recognized the significance of the issue and are thus incorporating sustainable development into their business practices. In addition, the company was said to have a positive attitude towards increased legislation, which we argue indicate a proactive approach corresponding to
the view *Sustainable Development is a Priority*, as the company monitor advancements of sustainable development in an anticipatory manner (Welford, 1998, p. 21). The participant expressed that managers have conflicting views of the issue, which could provide an explanation to why these two approaches can be found simultaneously in the company.

At Company A, sustainable development is associated with working efficiently with resources in the company. According to Suchman (1995, p. 578), companies can obtain legitimacy in various ways. We argue that Company A’s emphasis on resource efficiency indicate pragmatic legitimacy where the managers’ pragmatically perceive sustainable development as practices that can yield actual benefits in terms of resources efficiency, decreased costs and reduced legal liability (Suchman, 1995, p. 578). Due to the contrasting manager interpretations and lack of communication from the owners and board members regarding sustainable development, we argue that Company A are unable to achieve legitimacy. The legitimacy theory explains how companies justify their actions to their stakeholders (Maurer, 1971, p. 361) and we argue that the managers’ inconsistent view of sustainable development indicates a lack of internal cohesiveness, which further hinders the company's ability to obtain legitimacy. According to Jensen (2010, p. 38) it is unlikely that an organization is able to fulfill the expectations of all stakeholders and we argue that since Company A appears to have difficulties with fulfilling the expectations of internal stakeholders, it is even more unlikely that they can successfully address those of external stakeholders as well.

In line with Mittal et al. (2012, pp. 98-99), customer pressure is one of the most prominent stakeholder groups that affect Company A’s implementation of sustainable development practices. Customer pressure was described by Zhu and Geng (2013, p. 6) as normative and argued to best motivate companies to adopt sustainable development practices, which can explain why the company has exceeded legal requirements by investing in ISO certifications. Additionally, the company is strongly driven by cost savings, which can be supported by Baker (2006, p. 2) who claimed that cost benefits is one of the main drivers when adopting a new practice. Further supporting our argument that managers’ interpretations of the issue is conflicting, is the perceived issue of convincing internal stakeholders of the economical benefits sustainable development practices would generate.

The participant said that the company mainly adopts sustainable development practices that address resource and energy utilization but that these practices are economically beneficial as well. It was emphasized that they are striving to obtain a higher level of commitment to sustainable development throughout the company, which we argue indicates that they have not managed to fully implement sustainable development practices. According to Fergus and Rowney (2005, p. 56), many companies have similar difficulties when implementing such practices, which relates to a *Sustainable Development is Necessary* perspective where companies take some voluntary action to address sustainable development but maintain a predominantly reactive approach. However, the company’s efforts to increase commitment correspond to a transformation approach within the *Sustainable Development is Necessary* view. Company A regularly visits suppliers to assess their sustainable development practices in order to ensure that Company A’s environmental impact is minimized throughout the supply chain, which is an indication of the view *Sustainable Development is a Priority*.  

62
Company A’s ISO certifications provide them with directives for how to approach sustainable development issues, which is in line with Alonso-Paúl and André (2015, p. 86), and Vastag and Melnyk (2002, p. 4745), who explained that environmental management systems facilitate the structuring of internal sustainable development processes. We argue that having implemented voluntary management systems indicates that Company A is exceeding legal requirements in their efforts to address issues related to sustainable development. This is also visible in their organizational documents, which include activities that go beyond legal requirements. Despite not having a sustainable development incorporated in their strategy, the practices in place indicate a voluntary commitment to sustainable development issues, which relates to the view Sustainable Development is Necessary.

Based upon our analysis of Company A, the general interpretation of adopting sustainable development practices is relatable to Sustainable Development is Necessary. However, some arguments and findings could also be assigned to the views Sustainable Development is a Necessary Evil and Sustainable Development is a Priority. Generated from Model 2, Model 5 shows the relationship between our theoretical framework and our empirical findings concerning Company A, which ultimately shows the interpretation of sustainable development.

Model 5. Interpretations of Sustainable Development – Company A

6.2 Company B

The level of commitment to adopt sustainable development practices is greatly dependent on managers’ interpretations of the term (Sharma, 2000, p. 691) and vital to the success of implementing such practices (Elkington, 1994, p. 97; Schaltegger & Synnestsedt, 2001, p. 13). The participant from Company B interpreted sustainable development as related to organizational development but also environmentally friendly processes and products. Company B’s core values take an ethical stance and incorporate sustainable development aspects addressing issues related to direct environmental harm, but the participant questioned this by emphasizing that most of their business decisions are ultimately based on costs.

According to Luken and Van Rompaey (2008, p. S70), the possibility of reducing costs is one of the most prominent drivers of adopting sustainable development practices. Adding to this, Mittal et al. (2012, pp. 98-99) also identified cost saving, gaining a positive image, competitiveness and commitment as possible benefits of working with sustainable development. However, the participant at Company B was unable to see any benefits with implementing sustainable development practices and said that other
managers in the company shared this perception. Therefore, we argue that Company B lacks knowledge about the benefits associated with sustainable development and that this has affected the company’s interpretation of the term. According to the participant, the company does not strive to exceed legal requirements relating to sustainable development but comply with the laws and regulations that they are directly affected by. Furthermore, the participant was not aware of the proposed sustainability reporting law and we therefore argue that the company is addressing changes related to sustainable development in a passive manner. This reactive approach relates to the view Sustainable Development is a Necessary Evil, as the company does not voluntarily adopt practices related to sustainable development unless laws and regulations require it.

At Company B, laws are the main reason for adopting sustainable development practices, which corresponds to the findings from Luken and Van Rompaey (2008, p. S70) and Mittal et al. (2012, pp. 98-99) who identifies legal requirements as a prominent driver. Company B’s reasoning for adopting such practices is thus a coercive driver, which according to Zhu and Geng (2013, p. 6) does not provide the same level of motivation as normative or mimetic drivers. It can however increase the awareness of issues related to sustainable development and therefore we argue that Company B is not driven to adopt sustainable development practices by internal forces but more so by external pressure. This relates to the view Sustainable Development is a Necessary Evil, where such issues are acknowledged but not addressed willingly without stakeholder pressure. However, the participant continuously emphasized that costs and economic performance is Company B’s main priority, which we argue show signs that a Sustainable Development is not Recognized perspective is to some extent present at the company.

According to Guthrie and Parker (1989, p. 344) legitimacy is a reactive strategy to comply with implied norms. We argue that the legitimacy view present at Company B is pragmatic as it was emphasized that the willingness to reduce their legal liability is what predominantly drives their adoption of sustainable development practices. The participant initially associated sustainable development with ethical aspects, which according to Suchman (1995, p. 579) corresponds to moral legitimacy. However, there are no other indications of this permeating the company’s implemented practices and instead we found significant evidence of pragmatic legitimacy throughout. This indicates that the company adopts a reactive approach, which corresponds to the view Sustainable Development is a Necessary Evil.

As argued by Mousa (2010, p. 400), a company’s legitimacy is dependent upon stakeholder expectations and at Company B, the most influential stakeholder is customer pressure, which according to Zhu and Geng (2013, p. 6) constitute a normative driver. However, Company B’s customers do not pressure the company to adopt sustainable development practices but instead prioritize price, quality and innovation. The participant explained that there is a lack of attractive sustainable alternatives on the market and the perception is that sustainable options will be of lower quality and at a higher price, which is not appreciated by customers or board members. The most influential internal stakeholders, i.e. the owners and the board members, have not communicated that sustainable development is an important issue. Therefore, we argue that Company B’s prominent stakeholders influence the company to follow a reform approach where they acknowledge environmental issues although they are not convinced that the issues require immediate attention indicating a Sustainable Development is a Necessary Evil.
Development is a Necessary Evil view. In our opinion, the lack of perceived stakeholder pressure demotivates managers’ at Company B to promote and enforce sustainable development practices, explaining the lack of emphasis on such practices.

In accordance to Abdul Rashid et al., (2008, pp. 215-216) and Sarkis (1995, p. 87), Company B identified waste minimization and recycling as prominent practices related to sustainable development. The objective of the practices in place is however not to directly address sustainable development, but a positive consequence of these changes. Company B holds ISO certifications and we argue that it indicates a voluntary willingness to exceed legal requirements. This, we argue, is also apparent in company documents where the company specifies their environmental goals, activities and policy. Based upon our analysis of the organizational documents, Company B convey a strong ethical stance towards sustainable development by transcending legal requirements and emphasizing it as a natural part of all their business practices, which is in line with Laine’s (2005, p. 398) description of strong sustainability, and thus relates to the view Sustainable Development is a Priority. However, from our empirical findings we could not find any indication that this strong commitment is present in the company’s daily practices. In line with Dowling and Pfeffer (1975, p. 122), we argue that since Company B’s policies and practices are not aligned, the company’s legitimacy is threatened. Furthermore, as the company is not allocating resources to the activities specified in the organizational documents, we argue that Company B does not perceive the issue as severe or urgent and thus corresponds to Laine’s (2005, p. 391) definition of weak sustainability, indicating the view Sustainable Development is a Necessary Evil.

Based upon our analysis of Company B, the general interpretation of adopting sustainable development practices is relatable to Sustainable Development is a Necessary Evil. However, some findings from the organizational documents could also be assigned to the views Sustainable Development is a Priority and Sustainable Development is not Recognized. Based upon Model 2, Model 6 illustrates the relationship between theories and empirical findings related to Company B.

![Model 6. Interpretations of Sustainable Development - Company B](image)

### 6.3 Company C

It is necessary to investigate managers’ interpretations of sustainable development in order to understand a company’s commitment to sustainable development (Thomas & Lamm, 2012, p. 191). The participant at Company C interpreted sustainable
development as related to resource consumption and directly linked to cost savings. The participant explained that there is an ambition and interest to increase the attention towards these issues but that the ‘macho culture’ within the industry constitutes a hinder to this development. Being predominantly driven by cost savings is in line with Luken and Van Rompaey (2008, p. S70), who claimed that the possibility of reducing costs is one of the most influential drivers when adopting sustainable development practices. However, the participant also emphasized that sustainable development is essential as it affects the company’s long-term survival. This view indicates that Company C has an understanding for the possible ‘win-win’ situation of creating shared value, which Porter and Kramer (2011, p. 9) argue generates a competitive advantage and relate to the view Sustainable Development is Necessary.

Several studies have emphasized that few companies manage to incorporate sustainable development practices sufficiently (Bebbington, 2001, p. 142; Fergus & Rowney, 2005, p. 56; Laine, 2005, p. 395). We argue, that this is a concern at Company C since the participant explained that their current efforts correspond to following legal requirements to a minimum extent and that their perception is that environmental factors are not an acute issue anymore, thus indicating that Company C follow a Sustainable Development is a Necessary Evil view. This as they are aware of the laws and regulations but only conform when pressured (Welford, 1998, p. 21), which corresponds to coercive drivers (Zhu & Geng, 2013, p. 6). In addition, the participant explained that Company C does not strive to adopt any sustainable development practices that goes beyond legal requirements. The company is aware of the proposed law of increased sustainability reporting but is not familiar with its details or how, or if, it will affect the company. This further indicates a reactive approach towards sustainable development and thus corresponds to Sustainable Development is a Necessary Evil.

At Company C, resource conservation and ensuring long-term survival are the main drivers of adopting sustainable development practices, which according to Suchman (1995, p. 579) corresponds to moral legitimacy. The participant emphasized that they experience pressure from customers and that customer demands have a significant influence on their decisions, therefore we argue that they are their most important stakeholders. According to Guthrie and Parker’s (1989, p. 344) explanation of the legitimacy theory, the way companies react to environmental changes legitimates their actions to their stakeholders. However, we could not find any indication that Company C’s interpretation of sustainable development is communicated throughout the organization, and thus we argue that they are not able to legitimize their actions.

The participant said that sustainable development is no longer a pressing topic among their stakeholders and that they therefore did not experience a dire need to pursue these questions further as it would not generate any more customers or economic value for the company. This relates to the original use of the stakeholder theory, which intended to identify stakeholders that were vital to the company’s economic development (Freeman, 2010, p. 12). The participant emphasized that they have not received any indication that sustainable development is an important issue from the owner or board members. Due to this lack of commitment from the board we argue that Company C is lacking support from important internal stakeholders, which contributes to a reactive approach towards sustainable development. According to Elkington (1994, p. 97), managers’ interpretations of sustainable development are vital to the adoption of such practices,
however at Company C, there is a lack of knowledge and awareness regarding sustainable development. Thus, we argue the company’s approach to sustainable development to some extent indicates the view *Sustainable Development is not Recognized* as they prioritize economic development and lack essential knowledge of sustainable development. However, due to their interpretation of the concept and as they are mainly driven by customer demands, we argue that they to a larger extent correspond to the view *Sustainable Development is a Necessary Evil*.

At Company C, recycling, and waste and pollution minimization are the most prominent practices related to sustainable development. They have formulated a policy that drives their processes to minimize waste, which Sarkis (1995, p. 87) identified as a common practice. The objective with the sustainable development practices in place at Company C is primarily to comply with legal requirements and to reduce cost. Normative drivers can motivate further commitment to sustainable development practices (Zhu & Geng, 2013, p. 6), but as no stakeholder groups are pressuring the company to enhance their sustainable development practices, they do not perceive a need to employ any certifications. Further, as neither the company’s annual reports nor website contain any additional information regarding their sustainable development practices exceeding legal requirements, we argue that the company does not show any indication of taking voluntary action to increase their sustainable development practices. Instead, we have found evidence that the company is hesitant to adopt additional sustainable development and does not perceive it to require immediate attention, demonstrating similarities to weak sustainability (Laine, 2005, p. 391) in line with the view *Sustainable Development is a Necessary Evil*.

Based upon our analysis of Company C, the general interpretation of adopting sustainable development practices is relatable to *Sustainable Development is a Necessary Evil*. However, we were also able to detect some findings related to the view *Sustainable Development is not Recognized*. By showing the empirical findings related to Company C in our theoretical framework model, see Model 7, we are able to provide a visual demonstration of the aspects that affect the view on sustainable development.

Based upon our analysis of Company C, the general interpretation of adopting sustainable development practices is relatable to *Sustainable Development is a Necessary Evil*. However, we were also able to detect some findings related to the view *Sustainable Development is not Recognized*. By showing the empirical findings related to Company C in our theoretical framework model, see Model 7, we are able to provide a visual demonstration of the aspects that affect the view on sustainable development.

**Model 7. Interpretations of Sustainable Development - Company C**

**6.4 Company D**

Company D continuously discussed sustainable development in relation to a long-term perspective and emphasized that their interpretation of the term includes economical
and environmental aspects as well as social. According to Laine (2005, p. 398), considering environmental and social aspects as intertwined is a sign of strong sustainability, which Bebbington (2001, p. 140) argues is a fundamental part of sustainable development. In line with this reasoning, Company D’s approach towards sustainable development demonstrate a direct connection to strong sustainability. As sustainable development is incorporated into the company’s core values and in their business operations through multiple management systems and policies, the participant said that managers at Company D share a common view of the term. According to Elkington (1994, p. 97) managers’ commitment to sustainable development is crucial to successful implementation of such practices, and at Company D, there is a strong commitment coming from managers. However, despite this perceived common interpretation, sustainable development has not been explicitly communicated as an important issue by the owner or board members.

Moreover, the company strives to increase the commitment to sustainable development practices among suppliers and distributors in order to minimize their total environmental impact. This argument relates to a Sustainable Development is a Priority perspective, where companies proactively address sustainable development issues and encourage actors throughout the supply chain to do so as well (Azzone & Noci, 1998, p. 311). Furthermore, Carroll (1991, p. 41) argued that companies need to incorporate ethics into everyday business decisions in order to make sustainable development a priority, which Company D is actively pursing. The participants said that they have implemented some practices due to the positive consequences they have on the company’s environmental impact, despite them not being financially beneficial. This is an indication of the view Sustainable Development is a Top Priority, which implies that companies put their financial performance aside in favor of social and environmental responsibilities (Carroll, 1991, p. 41). Furthermore, the company has addressed sustainable development issues proactively for many years and the ultimate objective is to be viewed as a leader within the industry in regards to sustainable development. They strive to exceed legal requirements and are familiar with the proposed sustainability reporting law, which further indicates that they are proactively monitoring changes in order to stay ahead. A proactive approach implies that companies willingly and preemptively meet stakeholder expectations (Welford, 1998, p. 21) and relates to a Sustainable Development is a Priority perspective.

According to Suchman (1995, p. 574) legitimacy is the perceptions of the presumed beliefs at an organization and can therefore encourage managers to plan for and influence how the company is perceived (Suchman, 1995, p. 587). In line with Suchman’s (1995, p. 587) claim that legitimacy is a proactive strategy, Company D is working actively to achieve congruence among its stakeholders in regards to sustainable development. The participants explained that as they continuously invest in sustainable development practices, they often gain financial benefits. However, when it was not possible to gain a financial return on the investment it was still considered to be beneficial as it was an ethical decision as well. We argue that this is in accordance to moral legitimacy where their arguments rest on what is morally ‘right’ (Suchman, 1995, p. 579) and considers social consequences (Thomas and Lamm, 2012, p. 193). Thus, we found evidence corresponding to Sustainable Development is the Top Priority, as Company D, in line with Carroll’s (1991, p. 41) argumentation, demonstrate a willingness to exceed legal requirements and social expectations, indicating a sincere desire to do good.
The importance of considering stakeholders other than those directly associated with the company also increases when adopting sustainable development practices (Freeman, 1984, p. 27; Welford, 1995, p. 159) since a company’s legitimacy is dependent upon its stakeholders (Mousa, 2010, p. 400). At Company D the most influential stakeholders corresponds to what Zhu and Geng (2013, p. 6) classifies as normative drivers, in which societal and customer pressure is predominant. Thus, Company D is predominantly motivated by drivers based on stakeholder expectations, both from internal and external stakeholders. However, the company also experienced that their customers at times constitute a barrier to the adoption of sustainable development practices as they favor price over environmental consideration. The participant emphasized that the long-term survival of the company and society is continuously pursued and that adopting sustainable development practices brings a competitive advantage, which could help them achieve their goals of becoming industry leaders. We found evidence that Company D has been able to create shared value by adopting sustainable development practices since they has recognized that these practices enhances the company’s welfare while simultaneously prioritizing their stakeholders’ expectations. According to Porter and Kramer (2011, p. 9), this leads to an increased competitive advantage through business and societal development, and relates to the view Sustainable Development is a Priority.

Company D’s management systems and ISO certifications indicate a desire to exceed legal requirements and is further evidence of the company’s proactive approach to address sustainable development issues. This relates to a Sustainable Development is a Priority perspective and according to Sharma (2000, p. 691), managers’ interpretations of sustainable development are an important influence on the adoption of such practices. According to a survey by McKinsey & Company (Bonini & Görner, 2011), companies are now adopting sustainable development practices as they have recognized the opportunities and potential value creation associated with it, which corresponds to Company D’s implemented practices that have proved to be both environmentally and economically beneficial and further motivated the company to increase the adoption of such practices. However, McKinsey & Company’s survey (Bonini & Görner, 2011) stated that many companies miss out on the benefits of working with sustainable development and maintain a reactive approach, but we argue that as a result of Company D’s proactive approach they are able to capture and benefit from many of the opportunities associated with sustainable development.

The documents regarding Company D’s sustainable development work clearly indicates their commitment to such practices and gives directives on how they should work to improve such issues. Moreover, their core values incorporate sustainable development, which is an indication of the view Sustainable Development, is a Top Priority. The examined annual reports have been extended with additional information each year, which we argue is another manifestation of their increasing commitment to sustainable development. Thus, we can see a clear congruence between the company’s interpretation of sustainable development and the implemented practices. This coherence fortifies Company D’s claim that sustainable development is a priority to them, and relates to the view Sustainable Development is a Priority, in which Carroll (1991, p. 41) emphasize that sustainable development needs to be incorporated into every aspect of the company.
Based upon our analysis of Company D, the general interpretation of adoption sustainable development practices are relatable to Sustainable Development is a Priority. Additionally, we found several indications that the company can be assigned to the view Sustainable Development is a Top Priority as well. Based on Model 2, Model 8 shows the empirical findings related to our theoretical framework and the relationship between them consequently identifies the interpretation of sustainable development present at Company D.

Model 8. Interpretations of Sustainable Development - Company D

6.5 Company E
At Company E, sustainable development is interpreted as related to a long-term perspective and the participant emphasized the need for a harmony between economic development, society and the environment. In line with Laine (2005, p. 398), incorporating social and environmental aspects indicate strong sustainability. We argue that Company E demonstrates strong sustainability as they recognize the magnitude of the sustainable development issue. All aspects of sustainable development are integrated in the company’s core values, philosophy, policies and practices, and one of the participants explained that these activities and processes facilitates as a common interpretation of sustainable development in the company. However, the perception of the importance of sustainable development has not been explicitly communicated by the owner or board members.

The commitment to the implementation of sustainable development practices is dependent upon managers’ involvement and interpretation of the issue (Elkington, 1994, p. 97; Schaltegger & Synnestvedt, 2001, p. 13). We argue that Company E is not fully demonstrating signs of a Sustainable Development is the Top Priority perspective due to the lack of commitment from top management. Instead we found evidence of voluntary actions and ethical considerations in line with strong sustainability, thus better corresponding to the view Sustainable Development is a Priority. Further supporting a Sustainable Development is a Priority view, the participant explained that the company objective is to exceed legal requirements and, in general, laws and regulations are perceived to positively influence sustainable development practices, thus indicating a proactive approach. Furthermore, the company is familiar with the proposed law on increased sustainable development reporting and they monitor the development of the law closely.
The legitimacy theory is essential to the understanding of managers’ interpretations of sustainable development and thus, the adoption of such practices (Thomas & Lamm, 2012, p. 191). According to Bhattacharyya (2015, p. 79), understanding how managers legitimize their actions can explain why they adopt sustainable development practices. Company E said that internal forces are the main drivers of adopting sustainable development practices, but that customer demands also influence their decisions. Thus, they are morally legitimizing their sustainable development activities as the right thing to do (Suchman, 1995, p. 579), and not merely based on expected benefits associated with such practices. According to Thomas and Lamm (2012, p. 193), moral legitimacy also accounts for social consequences, which the company addresses by incorporating social aspects as a natural part of their interpretation of sustainable development. As Company E manages to incorporate social and environmental aspects into their business practices, we argue that they correspond to the view Sustainable Development is a Priority.

As Company E stated that they are mainly driven by internal pressure and customer demands, we argue that internal actors, such as employees and managers, and customers constitute prominent stakeholders for the company. Normative drivers relate to such stakeholder expectations and can enhance a company’s commitment to and adoption of sustainable development practices (Zhu & Geng, 2013, p. 6). Company E is driven by both internal and external stakeholders and according to Wood (1991, p. 697), stakeholders can threaten the company’s survival by withdrawing their support when they do not receive the benefits they are expecting. Therefore, making customer demands a main priority is a proactive way for the company to ensure their long-term survival, which they emphasized as an important aspect of sustainable development. Moreover, Company E emphasized the ‘win-win situation’ of working with equality, which can help them in increasing their brand image. This relates to Porter and Kramer’s (2011, p. 9) idea of creating shared value, which increases a company’s competitive advantage through business and societal development. The participants explained that even though it is not always financially beneficial to invest in sustainable development practices, the perception at Company E is that sustainable development is associated with a positive image and that such practices can therefore enhance the company's brand value and reputation. As Company E is proactively addressing issues related to sustainable development and driven by internal concerns and a desire to fulfill customer demands, they show evidence of a Sustainable Development is a Priority view.

According to Schaltegger (2011, p. 8), the implementation of management systems demonstrates a willingness to take voluntary action and an aspiration to enhance it performance regarding sustainable development. We argue that this aspiration is evident at Company E, as they have adopted certifications related to quality, social and environmental aspects, indicating a desire to proactively exceed associated requirements. Furthermore, Company E encourages their suppliers to increase their sustainable development activities by conducting yearly assessments to ensure that they are in line with Company E’s policies and practices, relating to the view Sustainable Development is a Priority. At Company E, the predominate value created through working with sustainable development is related to energy savings, resource efficiency as well as increased employee satisfaction by focusing both on environmental as well as social aspects of sustainable development, further strengthening a strong sustainability approach. However, Company E has not incorporated sustainable development into
their business strategy, which we argue could hinder further development of such practices as there is no common view of how sustainable development should be addressed and communicated throughout all levels of the company. Additionally, the participant argued that a common strategy would benefit the company and its processes, which is also supported by Azzone and Noci (1998, p. 311), who claimed that companies that adopt a proactive strategy that permeates the entire company demonstrate a sincere concern for the environment.

Company E’s organizational documents further indicate their strong commitment to sustainable development by providing thorough documentation. The documents correspond to the company’s interpretation of sustainable development and the main practices identified by the participants. Therefore, we see evidence of congruence between their interpretation and practices, which relates to a Sustainable Development is a Priority perspective. The company’s values can be found in both organizational documents and on their website, and incorporate both environmental and social aspects, which Bebbington (2001, p. 140) states is two fundamental aspects of sustainable development, and relates to the view Sustainable Development is the Top Priority. Only the latest annual report included information about Company E’s work with sustainable development, which we argue indicates that sustainable development is attracting more focus and thus, addressed more extensively in organizational documents and annual reports.

Based upon our analysis of Company E, the general interpretation of adopting sustainable development practices are relatable to Sustainable Development is a Priority. In addition, we found evidence of a Sustainable Development is the Top Priority view as well. As we plot our empirical findings concerning Company E into Model 9, which is generated from Model 2, we are able to identify the interpretation of sustainable development at Company E.

Model 9. Interpretations of Sustainable Development - Company E

6.6 Company F

At Company F, the interpretation of sustainable development is predominantly associated with an environmental, long-term perspective and conservation of natural resources. The participant, however, also mentioned social aspects and related this to being dependent on and greatly affected by the environment. This relates to the view Sustainable Development is a Priority, and strong sustainability, which, according to Laine (2005, p. 398), implies recognizing the interdependency between the environment and society. At Company F, they share this interpretation of sustainable development,
although the participant said that not all managers have a deeper understanding of or interest in the issue but the open communication within the company has facilitated thorough discussions in regards to sustainable development.

According to Sharma (2000, p. 691), the level of commitment to sustainable development practices is dependent on whether managers associate such practices to be beneficial. At Company F, owners and board members perceive sustainable development as an important issue and communicate this to the employees, which indicate a proactive approach where the company voluntarily implements sustainable development practices on their own accord. This corresponds to the view Sustainable Development is a Priority, in which companies consider stakeholder demands and respond to them in an anticipatory manner (Welford, 1998, p. 21). The company was not aware of the proposed law on increased sustainability reporting, which we argue indicate a reactive approach to legal requirements and thus relates to the Sustainable Development is Necessary perspective. However, the participant stated that despite not being aware of the proposed sustainability reporting law, Company F is well prepared for stricter legal requirements and would be able to adjust accordingly, which relates to a proactive approach towards changes related to sustainable development and therefore corresponds to the view Sustainable Development is a Priority.

At Company F, sustainable development is associated to ethical aspects where it is the company’s responsibility to not exhaust resources. According to Thomas and Lamm (2012, p. 193) moral legitimacy implies accounting and taking responsibility for social consequences in daily business practices. We argue that Company F show evidence of moral legitimacy and consider what is morally ‘right’ within their business operations. In line with Suchman (1995, p. 587), this moral approach in combination with the company's shared interpretation of sustainable development is an indication of proactivity. We argue that this proactive view is not yet fully incorporated throughout the company as the increased sustainable development practices are a new initiative at the company that is still under development. Therefore, as argued by Welford (1998, p. 21) a Sustainable Development is Necessary view provides a fair depiction of the company’s practices as they show early signs of voluntary behavior and are responsive to the increased interest that the issue is gaining in the market, thus they are starting to acknowledge the importance of sustainable development.

In order for Company F to legitimize their decisions in regards to sustainable development, it is necessary to identify which groups that influence the company, as argued by Mousa (2010, p. 400). At Company F, the most influential stakeholder groups that drive the company’s adoption of sustainable development practices are the internal stakeholders i.e. the management team, and external pressure from laws and regulations. Legislative drivers can be categorized as coercive and as explained by Gungor and Gupta (1999, p. 815), might not inspire and motivate companies to adopt sustainable development practices, but merely increase awareness of the issue.

Furthermore, it was explained that the most influential stakeholder at Company F is customers, which is described as a normative stakeholder group according to Zhu and Geng (2013, p. 6). However, at Company F this stakeholder group does not have a positive influence on the adoption of sustainable development practices, instead they pressure the company to prioritize price and quality, and disregard options that are more environmentally friendly. The participant explained that they wished they could influence their customers to a larger extent. We argue that Company F has an internal
desire to work with sustainable development proactively. However, they are experiencing difficulties with persuading customers to adopt such options, indicating that Company F has to further strengthen their position of prioritizing sustainable development, which relates to a transformation stage. We found evidence that Company F is starting to acknowledge the importance of environmental issues for future development and have a willingness to continue to take voluntary initiatives, however, this is yet at an early stage and we therefore argue that the company holds a Sustainable Development is Necessary view.

Currently, Company F does not have certifications or management systems concerning sustainable development in place. In line with Fergus and Rowney’s (2005, p. 56) statement, Company F has not been able to implement sustainable development to a sufficient extent in their business operations. However, more effort is put into increasing the commitment to sustainable development and on implementing more specific activities and goals pertaining to it, especially related to energy and resource efficiency. Company F’s desire to increase their sustainable development practices is evidence of a proactive approach. According to Azzone and Noci (1998, p. 311), companies who follow a proactive strategy strive to implement it throughout the supply chain, which Company F enforces by encouraging their suppliers to increase their sustainable development practices. This is another indication of the view Sustainable Development is a Priority.

On Company F’s website they present their company values including social aspects but does not specifically address environmental issues. Nor the business idea and company vision, also presented on their website, address sustainable development. This, we argue, indicates a reactive approach, which is not in accordance to the participant’s explanation of Company F’s commitment. Further, this show evidence that Company F is in an early stage of incorporating sustainable development practices throughout the company, which is in line with a Sustainable Development is Necessary view. The documents provided by Company F convey their commitment to sustainable development and is an indication that their interpretation and practices are in accordance, which relates to the view Sustainable Development is a Priority. The company’s latest annual report does not address sustainable development, despite it being addressed the previous years and we argue that this is a result of the organizational changes described by the participant.

Based upon our analysis of Company F, the general interpretation of adopting sustainable development practices are relatable to Sustainable Development is a Priority. However, the company’s practices in place indicate a Sustainable Development is Necessary perspective. We argue that this can be explained by the recent organizational changes, which puts Company F in an early stage of adopting sustainable development practices. However, the company has a strong commitment to the issue and we argue that it is likely that they will implement additional practices that correspond better to a Sustainable Development is a Priority view. The theoretical framework shows the relationship between the included theories and the identification of interpretations of sustainable development. Thus, by incorporating the empirical findings from Company F into our theoretical framework Model 2, see Model 10, we can see to which interpretation the company relates.
6.7 Key Findings
From our analysis of the empirical data we found that all the participating manufacturing companies had recognized sustainable development issues, to various extent. Thus, no company corresponds to the view *Sustainable Development is not Recognized*. In addition, we argue that there is evidence to support Laine’s (2005, p. 405) findings that many companies claim to be working actively with sustainable development, yet few are aware of the meaning of sustainable development or what it entails. All participating manufacturing companies argued that the term is ambiguous and, not surprisingly, all interpreted sustainable development differently. Further, Despeisse et al. (2012, p. 354) argued that such practices within manufacturing companies were undefined and vague, however, we did not find any evidence to support this. Instead we found that while the interpretations were vague, the practices in place were, in general, defined and pronounced within the companies.

Moreover, we argue that there is no evidence that supports Williamson et al. (2006, p. 319) claim that small and medium sized manufacturing companies only prioritize environmental aspects of sustainable development. Our analysis showed that only one company interpreted sustainable development as solely related to the environment. Two manufacturing companies emphasized environmental and economic factors, while the others to various extent highlighted the importance of all three aspects; environmental, economic and social. In contrast to previous research (Williamson et al., 2006, p. 319), our findings indicate that SME manufacturing companies in Västerbotten value a larger spectrum of sustainable development than merely environmental aspects. Thus, our initial assumption that environmental aspects were prioritized over social and economic proved not to be fully representative of the reality.

In addition, we were only able to identify a handful of the stakeholders that previous research (Hybels, 1995; Freeman, 2002; Miles & Friedman, 2006) had found among our participating manufacturing companies. Thus, we argue that it is necessary to revise Table 2 as the most prominent stakeholders that influence the adoption of sustainable development relates to pragmatic and moral legitimacy. Specifically, internal stakeholders were identified as management, owners, and employees, and external stakeholders that affect the companies on a macro level were the local community and government(s), regulators and other policy makers, see Figure 4. In particular, customers and internal stakeholders such as employees and management were said to exert the greatest influence on the companies’ implementation of sustainable development practices.
Based upon our analysis and Model 2 *Relationship between Drivers and Barriers, Underlying Reasons, Organizational Practices and Managers’ Interpretations*, we found that the common driving forces among the manufacturing companies are, in addition to the above stakeholder groups, cost savings, energy savings, resource conservation, long-term survival and enhancing brand value. However, we support previous research (Fergus & Rowney, 2005, p. 18; Laine, 2005, p. 395), which claim that few companies have implemented sustainable development to a sufficient extent. We found several barriers to the adoption of such practices, which can explain why no manufacturing company corresponded to a *Sustainable Development is the Top Priority* view. The most prominent barriers were lack of strategy, interest, competence, indication from owners and board members and customers price sensitivity.

We also identified some differences among our participating manufacturing companies. Our content analysis showed that three of the participants were focused upon cost savings and complying with laws and regulations, thus corresponding to the views *Sustainable development is Necessary* and *Sustainable Development is a Necessary Evil*. These companies recognized sustainable development as an issue but does not possess a strong willingness to exceed legal requirements. Company A holds a *Sustainable Development is Necessary* interpretation and is driven by customer pressure and reducing costs, which we found is reflected through the practices in place. Company B and C did not perceive adopting sustainable development practices as associated with many benefits, which corresponds to *Sustainable Development is a Necessary Evil*. At Company C, this interpretation correlates to the company’s documentation, or rather lack thereof. Contrary, Company B’s managers’ interpretations do not correspond to the documentation that we examined. According to their documentation, the company has implemented more practices than what was explained.
by the participant. The documentation conveyed a proactive approach to sustainable development but as we were not able to find any evidence of this in reality, we argue that it is not incorporated into their business practices. We believe that this can be explained by the Vice President’s lack of commitment to such practices, despite company documents conveying a proactive approach.

The other three participating manufacturing companies were predominantly driven by internal forces such as employee and management commitment, societal aspects and becoming an industry leader, corresponding to the views Sustainable Development is a Priority and Sustainable Development is Necessary. Company D and E are strongly committed to the sustainable development issue and have documentation in place that corresponds well to the view Sustainable Development is a Priority. Although, we argue that Company E is not as committed due to the lack of strategy related to sustainable development and has only documented sustainable development in the recent annual report. Contrary, Company D has included sustainable development in all three analyzed years and developed a strategy accordingly. Company F showed evidence of both Sustainable Development is a Priority and Sustainable Development is Necessary as a result of recent organizational changes. This is further supported as the company is still developing their fundamental documentation regarding sustainable development and thus lack, for instance, a specific strategy.

Furthermore, our findings show that manufacturing companies are internally driven and recognize societal aspects in relation to sustainable development when their managers’ are committed to the issue and have a sincere desire to create shared value for the company as well as the environment and society. On the contrary, companies that are predominantly driven by cost reductions and legal compliance have managers that interpret sustainable development as a precondition to legally operate their business. Furthermore, we found a relationship between a priority interpretation and profiting from benefits associated with sustainable development. The companies that correspond to a Sustainable Development is a Priority view work proactively and have thereby been able to reduce costs, increase energy efficiency, enhance their brand value and incorporate a long-term perspective. However, the manufacturing companies that did not follow a proactive approach found it more difficult to identify and capitalize on the benefits of adopting sustainable development practices.

In an effort to illustrate the accumulated view of what drives manufacturing companies to adopt sustainable development practices Model 11 and 12 shows the main drivers and barriers related to the views Sustainable Development is Necessary and Sustainable Development is a Priority respectively. These views are not exclusive and the participating companies show indications of multiple views. Thus, the models include the main aspects identified to each view as well as prominent aspects from adjacent perspectives. Based upon these models, we argue that there is a significant difference between the manufacturing companies that held the views Sustainable Development is Necessary and Sustainable Development is a Priority when analyzing the drivers to adopt sustainable development practices. However, interestingly, the barriers to the adoption of sustainable development practices were rather similar, where customers were often said to be unwilling to pay a higher price for a more environmentally friendly product. Two other prominent barriers were related to employee and management commitment, and lack of sustainable development strategy. We believe that customers’ price sensitivity constitute a great threat to manufacturing companies’
future adoption of sustainable development practice, as they are the most difficult to influence and exert the most influence over the companies’ economic performance. We argue that as long as customers are unwilling to pay for products that are in line with sustainable development, the incentives to improve these practices will be reduced. In addition, we argue that reduced incentives could eventually lead to a diminished commitment among manufacturing companies towards sustainable development practices.

Furthermore, the models demonstrate that the drivers of adopting sustainable development practices vary depending on the managers’ interpretations. Model 11 and 12 show that interpretations not only influence the drivers of adoption but also the underlying reasoning behind companies’ decisions, the barriers to the adoption of sustainable development practices as well as the ultimate objective of these practices.

Model 11. Interpretations - Sustainable Development is a Necessary Evil/Necessary

Model 12. Interpretations - Sustainable Development is Necessary/a Priority
7. Conclusions and Implications

The objective of the following chapter is to provide conclusions based on our analysis and thus attempt to answer our research question, ‘What drives manufacturing companies to adopt sustainable development practices and how do these drivers vary depending on managers’ interpretations of sustainable development?’. We aim to fulfill the purpose of our study, which is to identify what drives manufacturing companies to commit to sustainable development practices. Next we will present the societal and managerial implications of our study, and finally discuss the limitations of our study and provide suggestions for future research.

7.1 Conclusions

Based on our analysis, we are able to draw a number of conclusions. First, manufacturing companies in Västerbotten perceive sustainable development as an ambiguous term and interpret it differently but consider environmental factors as a central feature of the term. Despite difficulties of distinguishing sustainable development, the companies have adopted defined practices relating to their respective interpretations. Thus, we conclude that while manufacturing companies in Västerbotten interpret the term sustainable development in various ways, they have, in general, adopted and implemented practices in accordance to their respective interpretations.

Second, the most prominent drivers of adopting sustainable development are cost and energy savings and conservation, and ensuring the company’s long-term survival. For the most committed and internally motivated companies, societal development and brand value enhancement are additional drivers of essence. Thus, we conclude that future development is the main driver of adopting sustainable development practices but depending on the level of commitment and whether the company is externally or internally motivated, the focus is either to enhance economic performance or on economic as well as societal development.

Third, since barriers such as lacking a sustainable development strategy, top management support and customers’ price sensitivity hinders the adoption and implementation of such practices, we argue that manufacturing companies in Västerbotten has not implemented sustainable development exhaustively. We conclude that the adoption of sustainable development practices is facilitated by establishing a separate sustainable development strategy or incorporating sustainable development into the company’s general business strategy as it eliminates one of the main barriers and provides a common direction for all employees to follow. Furthermore, we conclude that top management support is crucial to the adoption of sustainable development as it encourages company-wide commitment to the issue.

Finally, based on our analysis we can conclude that companies in which the managers have a genuine commitment to and concern for sustainable development issues have a higher level of implemented sustainable development practices. Thus, we conclude that managers’ interpretations of the term affects the adoption of sustainable development practices and that a greater level of internal motivation to address such issues is accompanied by a greater concern for society and social aspects as well. Contrary, in companies where managers mainly associate sustainable development with a reactive strategy and legal requirements, the commitment to sustainable development is lower.
We argue that our conclusions allow us to answer our research question, ‘What drives manufacturing companies to adopt sustainable development practices and how do these drivers vary depending on managers’ interpretations of sustainable development?’ The main drivers for manufacturing companies to adopt sustainable development practices relate to an enhanced economic performance, such as increasing energy and resource efficiency, and societal development. Furthermore, depending on managers’ interpretations of sustainable development and the scope of their interpretation, these drivers incorporate societal aspects to various extents. Thus, if managers’ interpretations of sustainable development include economic, environmental and social aspects, the companies are motivated by moral legitimacy to a greater extent. As we have identified what drives manufacturing companies to commit to sustainable development practices, we argue that we are able to fulfill the purpose of our study.

7.2 Theoretical Contribution

The theoretical contributions of our study foremost relate to the field Management of Sustainable Development. Previous research has primarily focused on reporting, accounting and discourse analyses (e.g. Bebbington, 2001; Laine, 2005; Pérez-López et al., 2013; Tregidga et al., 2014) and therefore, we aimed to address sustainable development from an organizational perspective and, more specifically, focus on the adoption of such practices. Our research question ‘What drives manufacturing companies to adopt sustainable development practices and how do these drivers vary depending on managers’ interpretations of sustainable development?’, incorporates both of these aspects, which indicates these main areas of focus in our study. Thus, we argue that our study complements previous research regarding drivers of adopting sustainable development practices and provides further knowledge about the manufacturing industry’s perception of sustainable development. By conducting a qualitative study on the drivers of adopting sustainable development we can obtain in-depth knowledge of what drives manufacturing companies in Västerbotten to adopt such practices but also why these drivers are influential as well as other factors that could affect the companies adoption and implementation.

Moreover, our study addresses the lack of research on what drives SMEs to adopt environmental behavior that Williamson et al. (2006, p. 319) identified. Thus, we provide additional knowledge on drivers of adopting sustainable development practices that can facilitate the understanding of SMEs environmental focus and consequently, explain their implementation of such practices. This is not merely useful for the companies themselves when evaluating their sustainable development policies and practices, but also for governmental institutions and policy makers when managing sustainable development practices. Furthermore, by exploring sustainable development drivers and practices at individual companies, we are able to contribute with additional theoretical information that previous research (Aras & Crowther, 2009; Moore & Manring, 2009; Schaltegger, 2011; Schaltegger & Synnestvedt, 2001) has neglected. We argue that our focus on manufacturing companies in Västerbotten enhances the understanding of interpretations of sustainable development from a company perspective and further strengthens the existing body of theoretical knowledge, by bringing another dimension to previous literature.

According to Tregidga et al. (2014, p. 478), managers’ perceptions have been studied in relation to sustainable development, however, we argue that our study contributed with additional knowledge on managers’ interpretations of sustainable development and
drivers to adopt such practices. Hence, our findings regarding how managers’ interpret the concept sustainable development contribute with supplementary research to that conducted by Laine (2005, p. 409) and Shrivastava (1995, p. 937) as we expand upon managers’ interpretations and identify drivers of adopting sustainable development practices, while focusing on the manufacturing industry in Västerbotten.

7.3 Managerial Implications and Recommendations
Based on our theoretical framework and empirical findings, and subsequent analysis, we are confident that sustainable development will continue to attract increasing attention and certainly be the focal point of many future discussions. Therefore, we suggest that manufacturing companies work proactively with sustainable development, and continue to incorporate such practices. The two companies that we found to hold the greatest level of commitment emphasized that adopting sustainable development at an early stage generates a competitive advantage and thus, increases the possibilities of becoming a role model within the industry. We believe that by creating a ‘win-win’ situation, manufacturing companies can gain the direct benefits associated with sustainable development, while simultaneously obtaining a positive image related to credibility, long-term commitment as well as enhanced brand value. None of the participating companies had adopted a strategy that communicated their sustainable development activities and commitment. We argue that manufacturing companies should take advantage of this unexploited opportunity and implement a marketing strategy in order to enhance their brand value by gaining a positive image associated with sustainable development.

However, we found that all participating companies except for one lack a strategy related to sustainable development. We argue that this is a result of ambiguous indications from owners and board members, which in turn creates uncertainty of how organizational members should approach sustainable development. Thus, it is our recommendation that top managers at manufacturing companies discuss and decide what their interpretation of sustainable development is in order to create coherency within the company and ensure that all employees share the same perception of the term and how to approach it. We believe that this will reduce the risk of uncertainty and thereby facilitate long-term success related to sustainable development.

In addition, our study has demonstrated what drives manufacturing companies to adopt sustainable development practices and how these can vary depending on managers’ interpretations of sustainable development. Thus, we hope that our study will contribute to an understanding of how strongly managers’ interpretations can influence these practices. We therefore suggest that managers at manufacturing companies discuss these issues transparently and thoroughly investigate the practices in place as well as potential improvements.

7.4 Societal Implications
It is our belief that sustainable development in itself is associated with societal aspects, from a micro as well as macro level. As argued by Sahlin-Andersson (2006, p. 595) it is a subject that is multi-dimensional across all societal actors, business, state and civil society. The increased focus on the subject among these actors indicates the global trend of the issue and its implications Sahlin-Andersson (2006, p. 595). Our study investigates sustainable development from a business level and we argue that our research problem has contributed with additional knowledge of stakeholder’s interpretations and
perceptions of the issue from a manufacturing perspective. We believe that the perception that sustainable development practices require extensive financial resources and that customers appear to have lost interest in such issues is a misconception yet could hinder the companies’ implementation of sustainable development practices. In our opinion, the issue is more important than ever and constitutes a perfect opportunity to enhance the company’s brand value and thus, increase attractiveness.

Furthermore, we argue that the adoption of sustainable development practices is not only essential to manufacturing companies but to all organizations. Therefore, we believe it is crucial that all companies, governments and society recognize and take proactive measures implement sustainable development practices and not expect it to change naturally over time or rely on legislation to enforce such changes. We believe that as more attention is given to sustainable development, environmental and societal issues will be more actively addressed as well. Therefore, our study is directed to manufacturing companies but as they increase and enhance their sustainable development practices, it will have a positive influence on a societal level in a number of ways. We believe that companies with a strong commitment to sustainable development can be a positive influence on other companies but also on for instance employees and therefore, lead by example. Furthermore, by making sustainable development a central focus, companies are more likely to prioritize sustainable product developments and innovations, which ultimately is beneficial for society as a whole.

7.5 Limitations and Future Research
We recognize that our study have certain limitations that need to be addressed and discussed. A primary concern of our study is the richness of the collected data. Due to convenience the Västerbotten region was chosen and we limited our sample to medium-sized manufacturing companies, which excluded many other manufacturing companies that could have provided insightful data. We realize that our sample size made us highly reliant on all respondents accepting to participate in the study, which became an issue when one participant could not partake last minute, and made it difficult for us to find another alternative.

Furthermore, our study investigates what drives manufacturing companies to adopt sustainable development practices and how these drivers vary depending on managers’ interpretations of sustainable development, thus exploring subjective views held by managers’. Unfortunately, we did not have the possibility to include several managers’ from all companies. Therefore, we believe that it would be interesting for future research to investigate a single case to further explore how the interpretations may vary within the same company. As sustainable development is a subject that can be perceived as a global trend, it would be interesting to investigate how manufacturing companies’ practices changes over time by following a longitudinal approach. In order to collect generalizable data, future research could compare data from other regions than Västerbotten to analyze possible patterns or changes among manufacturing companies in Sweden. Alternatively, future research could investigate whether and/or how managers’ interpretations of sustainable development vary among other industries. In addition, we suggest that future research emphasizes all aspects of sustainable development equally as we found evidence, in contrast to previous research, that manufacturing companies include and prioritize social and economic aspects as well as environmental.
8. Quality Criteria Assessment

In this chapter, we will assess the quality of our study in regards to the quality criteria. In order to determine and evaluate how we have met those requirements, we will discuss confirmability, dependability, utilization, credibility and transferability. Throughout the chapter, different aspects of ethical considerations will be discussed in relation the various criteria. The assessment of the quality will be based upon Miles and Huberman’s (1994, p. 277-280) general criteria, as theoretically discussed in section 2.6. The assessment will account for issues related to qualitative research, using semi-structured interviews.

First, confirmability has been continuously assessed throughout our research process as we have, to the best of our abilities, been aware of our personal assumptions. We have done our utmost to remain open-minded and control our preconceptions in order to minimize the impact it has on our findings. However, as argued by Nyström and Dahlberg (2001, p. 339), no researcher is completely aware of all the pre-understandings that he or she holds. To adhere to this requirement, we have not attempted to make any judgment of ‘right or wrong’ instead we encouraged the participants to speak freely. However, during some of the interviews the participant’s wandered off topic or needed additional explanations, causing us to ask follow-up questions or add other information. Despite our attempt to always act in good faith, there is a risk that this resulted in interview bias as we directed some of the follow-up questions. To reduce the risk of bias, when follow-up questions and explanations were necessary, we tried to phrase them in a neutral manner, free from our personal values. Further, we adopted a triangulation approach, which we believe enhanced the objectivity of our data as it enabled an analysis of the participants’ answers in combination with official and organizational documents. This reduced the risk associated with using merely subjective data. Additionally, our processes and procedures have been explicitly described to remain transparent in our methodological choices, which ultimately has been our guideline throughout our research to ensure consistency and objectivity. We therefore argue that we fulfill the criterion confirmability in a satisfactory manner.

Dependability is a criterion that we have adhered to by remaining consistent to our methodological choices and thoroughly explain each step of the procedure. To strengthen the dependability of our study, we made sure that both of us participated in all stages of the research process, including all interviews. This enabled us to discuss and agree upon our observations and findings that we perceived during the interviews. Furthermore, to add dependability to our data collection method we based our interview questions upon a previously researched framework by Soosay et al. (2016, pp. 30-37), which we believe strengthened our confidence that the questions were relevant as well as applicable. Additionally, we have throughout our research process gained access to feedback by external peers and our supervisor, who have reassured and reviewed the procedures in order to ensure that each step has been appropriately conducted. However, even though our intention is to have a dependable study, sustainable development is a subject of dynamic nature, thus we assume that future legal changes and other movements will influence these practices at manufacturing companies, making dependability difficult to fully assess. Additionally, our study investigate subjective interpretations, therefore we remain hesitant to the replicability of our study over time.
Despite this, we argue that some aspect related to dependability can be fulfilled to an acceptable extent.

The third criterion, credibility, has been incorporated by attempting to review the collected data and assure that we have observed the data we intended to, and that it corresponds to the reality. We believe that our semi-structured interview approach facilitates the credibility of our study as it allows us to ask follow-up questions, thus making it possible to gain an enhanced understanding of the company and its view on sustainable development. Additionally, all participants were provided with a copy of the respective transcribed interview and encouraged to suggest changes or give us feedback of the data if they felt that any information was misplaced or that a clarification was needed. All participants’ replied and had perceived the transcript as an accurate interpretation if the interview and information they had provided. Furthermore, the data was translated from Swedish to English during our coding process, thus we recognize that translations constitute a risk of losing initial contexts or meanings, which could reduce the credibility of our study. However, we argue that conducting the interviews in the participants’ native language made the participants’ feel comfortable and more keen to discuss and explain. When deciding to conduct the interviews in Swedish, we were aware of these issues and therefore tried our utmost to ensure accuracy of all translations that were made. In addition, our interpretivist philosophy implies that we consider ourselves to be a part of this world and acknowledge that we influence the phenomenon that we investigate. Thus, we acknowledge that we have influenced our participants during our interview, however we consider this approach to be the most suitable in order to fully understand our participants and their interpretation of sustainable development practices. Thus, we argue that we have been able to fulfill the criterion credibility.

The criterion transferability, in our opinion, is not applicable to our study since we do not aim to generalize to the entire population, i.e. all manufacturing companies in Västerbotten. Instead we intend to explain and develop generalized descriptions. Following an interpretivist philosophy, our aim is to obtain useful insights to what drives manufacturing companies to adopt sustainable development practices and how these drivers vary depending on managers’ interpretations of sustainable development. Thus, our intention is not to generalize our findings and we argue that transferability is not a concern as the originality of our study instead is related to insights to other contexts rather than generalizability, hence we recognize that it cannot be fulfilled.

The final criterion, utilization, is difficult to fully assess as we can merely speculate how our study will influence our participants. Despite not being certain of the usefulness of our study, we argue that our study will illustrate what drives manufacturing companies to adopt sustainable development practices and how these can vary depending on managers’ interpretations of sustainable development. From our findings we were able to make recommendations, which in our opinion will aid the implementation of sustainable development practices for our participants and potentially other manufacturing companies as well. In addition, all participants will be provided with a copy of the thesis with our finalized results and we hope that our findings will, to some extent, raise awareness of the subject and contribute with new ideas to address the issue. Therefore, we argue that the criterion utilization to some extent can be fulfilled to an acceptable level, however, an additional assessment after some time has passed would be necessary to fully evaluate the usefulness of our study.
In summary, our study has followed the ethical principles in line with the quality criteria. We can conclude that we to a certain extent fulfill four out of five criteria. We consider our study to adhere to confirmability, dependability, credibility and utilization. However, due to the lack of generalizability, transferability cannot be fulfilled.


References


http://www.iso.org/iso/iso14000. [Retrieved 2016-02-25].


Luken, R., & Van Rompaey, F. (2008). Drivers for and Barriers to Environmentally Sound Technology Adoption by Manufacturing Plants in Nine Developing Countries. *Journal of Cleaner Production, 16* (1), S67-S77.


Appendix 1
Interview Guide

English Version

Sustainable Development

1. What is your interpretation of sustainable development?
2. Is your company actively working with sustainable development? If yes, how?
   a) Is this influenced by your interpretation? If yes, how?
3. Does the company have any strategies or policy’s in place regarding sustainable development? If yes, which?
4. According to you, is the company affected by any environmental aspects? If yes, which? How?
5. How is the resources distributed within the company related to sustainable development?

Drivers and Barriers

6. If the company works with sustainable development,
   a) Which are the most prominent reasons to do so?
   b) Are there any barriers to do so? If yes, which?
7. Are there and law and/or regulations considering sustainable development that the company is affected by? Is yes, which?
8. Do you employ any sustainable development practices exceeding the legal requirements?
9. Are you familiar with the proposed law of increased reporting of sustainable development? If yes, what is the perception of this law and how do you think it will affect the company?
10. Do you perceive there to be any external pressures to adopt sustainable development practices? If yes, do these pressures affect the implementation of processes and practices?
11. Out of these external pressures, which one has the most prominent influence on the company’s implementation of sustainable development practices?
12. Does the company put any pressure on suppliers or distributors considering sustainable development?
13. To your awareness, is the question of sustainable development discussed among the owners and board members?

Organizational Practices

14. Which activities and processes do you employ considering environmental aspects?
15. How, if at all, do you believe that these processes and activities can be improved?
16. How do you think these processes and activities can be developed in a long-term perspective?
17. Does the company have any environmental certificates or management systems? If yes, why?
18. Does the company report or document their sustainable development work? If yes, in what way?
19. Are you familiar with the proposed law regarding increased sustainability reporting? If yes, how do you/the company perceive it and how do you think it will affect the company?
20. Does the company consider during production? If yes, through which processes and activities?
   In regards to these processes and activities;
   a) What is your perception of the environmental impact your products can have in regards to production and packaging?
   b) How do you reason about the environmental impact your products can have in regards to recycling and remanufacturing?
   c) How do you reason about energy consumption? Are there any goals to reduce this?
21. How does the company handle hazardous materials and waste that is generated during production?

**Interpretations of Sustainable Development**
22. According to you, has the company had the possibility to implement all processes and activities they want in regards to sustainable development? If no, why?
23. According to you, could the company’s image be affected by working with sustainable development? In what way?
24. Is the company’s cost efficiency affected by working with sustainable development? In what way?
25. Is the company’s production efficiency affected by working with sustainable development? If what way?
26. Do you think that yours and other managers’ perceptions of sustainable development can/has affected implemented processes and activities? If yes, how?
   a) How do you think that other managers perceive sustainable development?
   b) Can you describe the decision making process?
   c) Has sustainable development been discussed within the company?

**Swedish Version**

**Hållbar Utveckling**
1. Hur skulle du tolka begreppet hållbar utveckling?
2. Arbetar företaget aktivt med hållbar utveckling? Om ja, hur?
   a) Kan det ha påverkats av din tolkning? Om ja, hur?
3. Har företaget några strategier/policy's gällande hållbar utveckling? Om ja, vilka?
4. Enligt dig, påverkas företaget av några miljöaspekter? Om ja, vilka?
5. Hur fördelas resurser till miljörelaterade processer och aktiviteter i företaget?

**Drivande och Begränsande Faktorer**
6. Om företaget arbetar med hållbar utveckling,
   a) Vilka är de främsta anledningarna till att göra det?
   b) Finns det några hinder med att göra det?
7. Finns det några lagar eller restriktioner gällande hållbar utveckling som påverkar företaget? Om ja, vilka?
8. Arbetar ni med hållbar utveckling utöver lagstiftning?
9. Känner du till lagförslaget angående ökad hållbarhetsredovisning sedan tidigare?
   Om ja, hur resonerar du/företaget kring det och hur tror du att det kommer att påverka företaget?
10. Upplever du att det finns externa påtryckningar till att arbeta med hållbar utveckling? Om ja, påverkar dessa påtryckningar implementeringen eller utformningen av processer och aktiviteter?
11. Av dessa externa påtryckningar, vilken tror du har störst inflytande på företagets implementering av processer och aktiviteter gällande hållbar utveckling?
12. Ställer företaget krav på eller samarbetar med leverantörer och återförsäljare för att främja hållbar utveckling?
13. Vet du om hållbarhetsfrågan drivs i styrelsearbetet eller genom ägare?

Organisatoriska Processer och Aktiviteter
14. Vilka aktiviteter och processer bedrivs kring miljöaspekter i företaget idag?
15. Hur, om alls, anser du att dessa processer och aktiviteter kan förbättras?
16. Hur tror du att dessa processer och aktiviteter kommer att utvecklas på lång sikt?
17. Har företaget några miljöcertifikat eller miljöledningssystem? Om ja, varför?
18. Rapporterar eller dokumenterar företaget sitt arbete med hållbar utveckling? Om ja, på vilket sätt?
19. Känner du till lagförslaget angående ökad hållbarhetsredovisning sedan tidigare? Om ja, hur resonerar du/företaget kring det och hur tror du det kommer att påverka företaget?
20. Tänker företaget på hållbar utveckling under produktionen? Om ja, genom vilka processer och aktiviteter?
   Angående dessa processer och aktiviteter;
   a) Hur resonerar ni kring den miljöpåverkan era produkter kan ha gällande produktion och förpackning?
   b) Hur resonerar ni kring den miljöpåverkan era produkter kan ha gällande återvinning och återtillverkning?
   c) Hur resonerar ni kring energikonsumtion? Finns det några mål på att minska denna?
21. Hur hanterar företaget skadligt material och avfall som genereras under produktionen?

Egen Uppfattning av Hållbar Utveckling
22. Enligt dig, har företaget haft möjlighet att implementera alla processer och aktiviteter som önskats gällande hållbar utveckling? Om nej, varför?
23. Enligt dig, kan företagets image påverkas av att arbeta med hållbar utveckling? På vilket sätt?
24. Påverkas företagets kostnadsseffektivitet av att arbeta med hållbar utveckling? På vilket sätt?
25. Påverkas företagets produktionsseffektivitet av att arbeta med hållbar utveckling? På vilket sätt?
26. Tror du att din och andra chefers tolkning av hållbar utveckling kan/har påverkat processer och aktiviteter som implementerats? Om ja, hur?
   a) Hur tror du att andra chefer ser på begreppet? Delar ni samma syn?
   b) Hur går beslutsprocesserna till?
   c) Har hållbar utveckling diskuterats inom företaget?
Appendix 2
General Interview Guide

English Version

Dear XXX,

Below are the interview questions that we will be discussing at our meeting TIME/DATE.

The interview will be coded and all information we collect will be treated anonymously. The purpose of our study is to identify and explain what drives manufacturing companies to implement business practices related to sustainable development and how this can be influenced by managers’ interpretations and perceptions of sustainable development.

Level: Degree Project, one year master in Management, Umeå University.
Thank you for taking the time to helping us with study and we are looking forward to our coming meeting!

Best regards,
Caroline Jonsson
Elin Löfman

The purpose of our study is to investigate and identify what drives manufacturing companies to adopt sustainable development practices. The questions that will be asked and discussed during the interview will be related to this purpose and the interview will be structured in line with the following themes:
- Sustainable development
- Driving forces and barriers
- Decision making
- Company practices and processes

In order to gain a basic understanding of the company’s practices related to sustainable development, we will discuss sustainable development in general, and how the company currently is working with sustainable development. In particular, we want to discuss specific strategies, policies and documents that describe or indicate the practices related to sustainable development.

We will ask questions regarding whether the company is affected by any environmental aspects and your interpretation of the term. Further, we will discuss aspects that might affect the implementation of sustainable development, with a focus on driving forces and barriers. We are also interested to gain an understanding of how these aspects might affect the company.

In regards to decision making, we will discuss laws and regulations that might affect the company’s sustainable development practices. We will also ask questions concerning external pressure (for example distributors, customers, media, government), and whether these affect the company’s work with sustainable development. Finally, we will discuss the company practices and process in regards to sustainable development for instance, production processes, recycling and energy consumption. We are interested in learning how these are implemented and carried out in the company and how they are related to sustainable development.
Swedish Version
Hej XXX

Se nedan för de intervjufrågor som vi kommer att diskutera vid vårt möte TID/DATUM

Intervjun kommer att kodas och all information som vi samlar in kommer att behandlas anonymt. Syftet med vår studie är att identifiera och förklara vad som driver industri företag till att implementera företagsprocesser relaterade till hållbar utveckling samt hur detta kan påverkas av chefers tolkning och syn av hållbar utveckling.

Nivå: Examensarbete, magisternivå inom Management, Umeå Universitet.
Stort tack för att du tar dig tid att hjälpa oss med vår studie och vi ser fram emot vårt möte hos er!

Med vänlig hälsning,
Caroline Jonsson
Elin Löfman

Vårt syfte med denna studie är att utforska och identifiera vad som driver företag att jobba med hållbar utveckling. De frågor vi kommer att ställa och diskutera kommer att relatera till detta syfte och vi kommer att strukturera vår intervju enligt följande teman:
- Hållbar utveckling
- Drivande och begränsande faktorer
- Beslutsfattande
- Företags processer och aktiviteter

För att få en grundläggande förståelse för företagets arbete med hållbar utveckling kommer vi att börja med att diskutera hållbar utveckling generellt och hur företaget jobbar med hållbar utveckling i dagsläget. Då kommer vi framför allt vara intresserade av specifika strategier, policiers och dokument som på något sätt beskriver eller påvisar arbetet med hållbar utveckling.

Vi kommer också att ställa frågor om hur företaget påverkas av miljöfaktorer samt er tolkning av konceptet. Därefter kommer vi att diskutera faktorer som påverkar implementeringen av hållbar utveckling och då med fokus på drivande och begränsande faktorer. Vi är även intresserade av att veta hur dessa påverkar olika aspekter av företaget.

Gällande beslutsfattande kommer vi diskutera lagar och restriktioner som påverkar företagets hållbarhetsarbete. Vi kommer även att ställa frågor om externa påtryckningar (till exempel distributörer, kunder, media och politiska institutioner), samt hur dessa kan påverka företagets hållbarhetsarbete för att få mer information om deras betydelse för hållbar utveckling. Sist kommer vi att diskutera företagets processer och aktiviteter inom hållbar utveckling, såsom hållbarhetsredovisning, produktionsprocesser, återvinning och energikonsumtion. Vi är intresserade av hur dessa implementeras och utförs i dagsläget och hur de är relaterade till hållbar utveckling.