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Doing sustainability work in SMEs

Setting new standards, maintaining others' - or navigating a middle way?

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Abstract

Sustainability work is nowadays high on the agenda for businesses to deal with, and practices for how to enact sustainability have been established and institutionalized over time. However, larger companies have set the agenda for this debate, putting small and medium-sized companies (SMEs) in the shadows. As SMEs stand for a large part of the world's business and hence have a large potential impact through their actions, they deserve more attention in the sustainability work discourse. This multiple case study investigates how sustainability work is enacted by 10 Swedish SMEs saying that they do sustainability work. Applying the theoretical perspective of institutional work, their stories covering everyday activities and operations in sustainability work are understood as examples of institutional entrepreneurs, caretakers and troublemakers in their intentional work to create, maintain or disrupt institutionalized ways of working with sustainability. A potential benefit of being within the paradox of embedded agency is identified and discussed, where SMEs can navigate a middle way where they do institutional work in different directions simultaneously in separate aspects of their sustainability work. This study's contributions for practitioners and SME sustainability research are the many examples of how sustainability work can be done intentionally in different ways and combinations of ways. Contribution for institutional work research is that multidimensional institutional work, done in multiple institutional roles simultaneously, can be a way of navigating a landscape of institutionalized practices.

Keywords: Sustainability, Sustainability work, Sustainability work in SMEs, Institutional work, Institutional caretaker, Institutional entrepreneur, Institutional troublemaker, Paradox of embedded agency, Isomorphism

Introduction

Sustainability work has increasingly become mainstreamed as a business activity (Jamali, 2010). This has happened as a consequence of businesses having increasingly been given attention for acting at the expense of the broader community by extracting its resources, thus being a major cause of environmental, social and economic problems (Kramer & Porter, 2011). However, large multinational corporations have in large set the agenda for this debate (Jamali, 2010). Authors have suggested that sustainability in small and medium-sized enterprises (SME), meaning companies with less than 250 employees (Ekonomifakta, 2019) is under-researched in comparison to research on larger businesses (Maldonado-Erazo, Álvarez-García & Correa-Quezada, 2020; Hörisch, Johnson & Schaltegger, 2015; Murillo & Lozano, 2006; Jamali, Zanhour & Keshishian, 2009). As SMEs make up 90% of business worldwide and account for 50–60% of employment, Jamali et al. (2009) argue that further integration of SMEs in the CSR debate is needed. Hörisch et al. (2015) and Cassells & Lewis (2011) emphasizes the large part of global emissions that SMEs stand for, stressing the importance of investigating sustainability issues in SMEs even further. As SMEs stand for such a big part of global business, the way that sustainability is interacted with and how it plays out in the everyday work in SMEs can be estimated to generate a large impact altogether. This large impact makes SME sustainability work important to investigate as a practice in different settings. Different industries provide different prerequisites and thereby settings, making a cross-industry study an appropriate way to capture SME sustainability work. Hence, this study aims to investigate how sustainability work is conducted in SMEs within different industries. One part of investigating that is to pay special attention to the role of the SMEs' stakeholders, as the importance of stakeholder relationships for SMEs is emphasized by several authors (Del Baldo, 2012; Ellerup Nielsen & Thomsen, 2009; Kori An & Jelavi, 2008; Scagnelli, Corazza & Cisi., 2013; Sarbutts, 2003)

SME and sustainability work has been analyzed through different theoretical lenses before. Global production networks, in which SMEs operate, are characterized by not only rational behavior but rather consist of complex relationships and interactions between actors, in more of an economic-political discourse with more or less institutionalized practices (Levy, 2008). Hence, a sociological perspective is useful in order to understand how actions and initiatives in their sustainability work relate to each other. Institutional theory provides a sole, sociological perspective for that. More recent directions within institutional theory such as the institutional entrepreneurship- and institutional work- directions both capture ongoing work activities aimed at affecting taken for granted (institutionalized) ways of doing things, however with a difference in scope and focus. The institutional work perspective has previously been used in order to analyze sustainability related issues. Egels-Zandén (2017) used the institutional entrepreneurship perspective to explain how SMEs (despite or thanks to, depending on one's interpretation) succeed in influencing a part of global production networks by introducing living wages further down in their supply chain. As institutional entrepreneurs, they managed to get there, Egels-Zandén (2017) explains. Using the institutional entrepreneurship perspective suits very well when looking at an organization that seems to challenge the status quo. However, when looking at organizations that are not necessarily only challenging but instead might both challenge and uphold institutionalized practices, or that interact with institutions in

another way than obviously trying to change them, the institutional work perspective is more helpful. Within the institutional work perspective, actions in different directions can be understood in a more holistic way. Not only activities related to successfully disrupting a status quo are covered, but also everyday actions that support or, as institutional work terminology would suggest, 'maintain' them (Lawrence, Suddaby and Leca, 2009). Using an institutional work perspective to discuss what is going on in 10 different SMEs working in their own, different, ways with sustainability, hence opens up for a comprehensive and fruitful analysis covering several dimensions of what sustainability work can be about in SMEs.

Since around the year 2000, there has been a growing amount of research being conducted on sustainability work in SMEs (Maldonado-Erazo et al., 2020). Most of this research has been about practices and institutionalisation of it (ibid). In other words, the focus has very much been on the internal sustainability work in SMEs. Battisti & Perry (2011) aimed to understand how environmental responsibility is understood and translated into practice in the context of SMEs. Their study resulted in four views of environmental sustainability, namely a 'cost burden', a 'business opportunity', 'a bottom line', and a 'responsibility' view. The 'Bottom line' cases showed the strongest commitment to environmental sustainability but also the poorest financial performance. The 'responsibility' and 'business opportunity' cases on the other hand balance their commitment to sustainability with their economic performance. 'Cost burden' cases limit their environmental action to regulatory compliance levels without this affecting their financial performance. Cassells & Lewis (2011) also looked at different levels of engagement in sustainability work and how that matters, but how personal perceptions about sustainability in the top management matters. They concluded that owner-managers expressing a positive attitude towards sustainability are more likely to implement sustainability management tools in their business, while those not expressing such a positive approach on a personal level instead implement sustainability efforts that also involve cost reductions. The authors mean that the positive sustainability effect in the latter case is more of a fortunate byproduct and that the cost reduction is the main achievement for them.

As implied above, we know that sustainability work in SMEs to some extent is decided by the entrepreneurs' or managers' personal values (Del Baldo, 2012; Ellerup Nielsen & Thomsen, 2009; Scagnelli et al., 2013). It can be considered an investment (Ellerup Nielsen & Thomsen, 2009), but it can also be considered something unnecessary. In terms of SMEs communicating about it, Ellerup Nielsen & Thomsen (2009) describe that it is difficult for SMEs to communicate in a balanced and thought-through way. Several authors mean that the SMEs are not communicating about it as well as they have the potential for (Dincer & Dincer, 2010; Ellerup Nielsen & Thomsen, 2009; Sarbutts, 2003; Scagnelli et al., 2013), which motivates looking closer on how sustainability is dealt with in SMEs in practice.

When reviewing previous literature, we include both articles using the term 'sustainability' and the term 'CSR', as they have a very similar meaning - they both refer to the company's ecologic, environmental and social responsibility in their actions. The study was conducted with the ambition to go to the places where this kind of work is said to be done in SMEs and let the people involved there use the terms of their preference and practice. They defined CSR and sustainability as the same thing in general, suggesting that the setting and background to this study relate to both terms as having an equal meaning.

With the ambition to capture different experiences and practices of conducting sustainability work, this study aims to explain what sustainability work can look like and how it is enacted in practice in the everyday lives of the people and SMEs involved. It is our ambition that our diverse representation of industries and practitioners of sustainability work will generate a comprehensive depiction and analysis of what sustainability work is and how it is related to by those involved. Hence, the research question of this study is *'How is sustainability enacted in SMEs?'*

This study is structured as follows; first we will introduce the theoretical framework consisting of institutional work theory, followed by a methodological chapter presenting the research process, justification for choice of method and ethical aspects. This is followed by a chapter presenting our empirical findings, with the data presented in a thematic manner. The empirical findings are then discussed and analyzed through the lens of institutional work theory. The study ends with a conclusion where we bring up our key findings, answer our research question and account for theoretical and practical contributions as well as suggestions for further research.

Theoretical framework

In order to explain the mechanisms behind the empirical findings, the theoretical field of institutional work will be presented, as it enables us to explain and analyze ongoing work activities aimed at affecting the institutionalized status quo in sustainability matters. Institutional work, which will be described further on, is a research stream that stems from institutional theory (Lawrence & Suddaby, 2006). Institutional theory builds upon the notion that organizational coordination and change is not only driven by functional consideration, but also in a large part due to formal adaption to societal values and norms, shaped by institutionalized rules (Meyer & Rowan, 1977). Institutional rules work as myths and could be described as the prevailing norms for proper actions in a certain institutional environment. These myths need to be incorporated in organizations' formal structures in order to demonstrate that they act on collectively valued purposes. By designing a formal structure based on institutional myths, organizations gain legitimacy and enhance survival prospects (ibid).

The process of institutionalization within organizations is partly shaped by isomorphic processes. Isomorphism explains how the process of institutionalization pressures organizations into compliance and conformity and can be divided into normative, mimetic and coercive isomorphism (DiMaggio & Powell, 1983). While normative isomorphism is guided by professionalization and mimetic isomorphism is guided by uncertainty leading to imitation, coercive isomorphism is guided by formal and informal pressures exerted by other organizations and society as a whole. Coercive pressures can consist of official rules and laws mandated by the government, but also less explicit and more subtle "rules", such as cultural norms and expectations in the market in which the organization is operating (ibid). Ahrne, Aspers & Brunsson (2015), who describes how markets are organized, emphasize the importance of aspects such as rules, monitoring and sanctions within the market as an institution. Such rules can for example stem from states, trade associations or standard-setting organizations. They often take the shape of product standards, quality standards or social

responsibility standards. Monitoring on the other hand can imply assurance of compliance through for example certifications, ratings, accreditations or investigation done by the media. Sanctions can imply punishment such as an organized boycott or refusal of certification (ibid).

Traditional institutional theory has been critiqued for relying too much on structures and containing a conceptual looseness (Donaldson, 1995). As a consequence, institutional theory has expanded into several new streams, such as institutional work, the main theoretical field considered in this study, which will be presented below.

An introduction to the field of Institutional Work

The theoretical framework of Institutional work was suggested by Lawrence & Suddaby (2006) as a way of connecting research areas that had thus far been handled more separately as different directions within institutional theory; That of institutional entrepreneurship and that of deinstitutionalization. They originally defined institutional work as

> "The purposive action of individuals and organizations aimed at creating, maintaining and disrupting institutions."
>
> Lawrence & Suddaby (2006, p. 215)

Distinguishing between *actions* and *accomplishments* is key when studying institutional work. Both are studied within institutional theory, but within institutional work research, the former is in focus. *Creating* institutions is something else than the *creation* of them. The former describes a set of actions involved when doing something whereas the latter describes an accomplishment. These are separate things and require different questions and answers, allowing for both success and failure to be represented within institutional work. (Lawrence et al., 2009)

The institutional work perspective allows for including more than before in the analysis of what is going on in the studied organization. Lawrence et al. (2009) meant that the *direction* is what is most central in the concept; Based on the understanding that institutions and actions are in a recursive relationship, they meant that the direction *from action to institutions* is the core of institutional work research. However, there is less focus on the kind of heroic depictions of changing institutions as common within institutional entrepreneurship, and instead more room for analysis of more mundane yet intentional actions and practices aimed at changing institutions (Lawrence et al., 2009). An extended, more nuanced definition of institutional work was suggested in a more recent publication;

> "The purposeful, reflexive efforts of individuals, collective actors, and networks of actors to shape those conventions [conventions that together with social control (ensuring conformity) constitute institutions] and manage the social controls that underpin them. It is social-symbolic work carried out to create, change, or maintain institutions."
>
> Lawrence & Phillips (2019, p. 198-199)

As described above, *intentionality* is central within institutional work. There is a broader view on agency in relation to institutions, justifying analysis of not only the big strokes of the brush

but also the smaller yet important activities and practices that take place aiming at creating, maintaining or disrupting institutions. (Lawrence et al., 2009)

The paradox of embedded agency in institutional work
Studies investigating institutional change all face the same paradox of looking at how actors, influenced and constrained by the institutional setting that they are in, work with influencing that institutional environment. This has been labelled the *paradox of embedded agency*, and is one important aspect to bear in mind when studying institutional work. (Battilana & D'Aunno, 2009) Battilana & D'Aunno (2009) developed a framework for handling the paradox of embedded agency within institutional work. They based it on a multidimensional definition of agency following Emirbayer and Mische (1998). They define agency as

> "An actor's engagement with the social world that, through the interplay of habit, imagination, and judgment, can both reproduce and transform an environment's structures"
>
> (Battilana & D'Aunno, 2009, p. 46)

The three dimensions of agency mentioned in the definition, namely iteration (habit), projection (imagination) and practical evaluation (judgement) were, together with the three kinds of institutional work described in Lawrence & Suddaby's (2006) original definition [creating, maintaining and disrupting], combined and developed by Battilana & D'Aunno (2009) into an overview of three different kinds of agency that could be involved in all three kinds of institutional work. For example, the action of *enacting institutionalized practices* is described as an act of *maintaining institutions* through *iterative agency*. Another example is the action of *attacking the legitimacy or taken-for-grantedness of an institution* that is described as an act of *disrupting institutions* through *projective agency*. A third example is the action of *bricolage* that is described as an act of *creating institutions* through *practical-evaluative agency*. With the overview of possible kinds of agency involved in institutional work, Battilana & D'Aunno (2009) aimed to move studies of institutional work beyond an earlier main focus on projective agency and instead towards an understanding of how actors can both reproduce and challenge institutions at the same time.

Who conducts institutional work?
As research on institutional work has widened its focus on who can do institutional work, Lawrence & Phillips (2019) identified different roles in which certain characteristics are shared that did not focus solely on central or peripheral actors within fields as in earlier institutional theory-perspectives. They labelled them *institutional entrepreneurs*, *caretakers* and *troublemakers*. With these roles, institutional work can easily be identified in different parts of organizations or institutions. *Institutional entrepreneurs* are people that according to Lawrence and Phillips (2019) act in the way that they are creating new institutions and changing existing ones by leveraging the resources needed. Not too surprisingly, this role stems from institutional entrepreneurship research. The role is however not limited to individuals, but can also be held by organizations, groups and industry associations. Further, the one having the role does not

necessarily have to know already that they are to succeed, but they should, with some awareness, take part in activities in that direction. *Institutional caretakers* on the other hand are those that, not necessarily with any significant rewards or attention, act in a way that could be compared with the maintenance work of a machine, but in relation to an institution. This kind of work is less dramatic, yet important for the persistence of institutions over time once endurance is not taken for granted. Last, *institutional troublemakers* are those working with trying to disrupt existing institutions in one way or another. They are often in conflict with those aiming at defending the status quo, and the stronger resistance they meet, the stronger the institution they try to disrupt is. (Lawrence & Phillips, 2019)

Institutional work conducted in different dimensions

In addition to the different roles in institutional work, Lawrence & Phillips (2019) further suggested three different dimensions of institutional work. The first and dominant one is the *discursive* dimension, which includes narratives, rhetoric, rules and scripts. That dimension is important, but if considered the only one in institutional work research, risks producing over-simplified descriptions of complex phenomena according to the authors. Instead, a second and a third dimension should be taken into consideration as well, they mean; The second dimension is the *relational* one, which has enjoyed far less attention, but which includes looking at how relationships are managed as part of conducting institutional work. Third is the *material* dimension, where the focus is on material objects and their role, as objects can be carriers of assumptions about the social world and in that way can be tools for conducting institutional work. (Lawrence & Phillips, 2019)

Empirical applications of institutional work

The field of institutional work has been used thoroughly in a wide range of empirical studies and has included research in how institutional work occurs, who conducts institutional work and what it constitutes (Lawrence, Leca & Zilber, 2013). The body of literature on institutional work can roughly be divided into literature on institutional change and institutional maintenance.

Styhre (2014) examines the institutional change within the Swedish church which allowed for women to enter the professional category of ministers ordained by the Church. He describes the institutionalization of women as legitimate and respected ministers as an ongoing process without a specified endpoint where agency is created through the joint capacity of the collective rather than by individual actors. Additionally, Egels-Zandén (2017) examines institutional change by studying a Swedish SME's payments of decent living wages at its Indian supplier. As opposed to Styhre (2014) who emphasizes the role of the community in institutional change, Egels-Zandén (2017) emphasizes the role of the SMEs as individual institutional entrepreneurs. The author takes a closer look at the role of the previously dismissed and ignored SMEs and instead suggests that SMEs are very well enabled to act as individual actors pushing for institutional change, thanks to their peculiarities such as ethical motives, low visibility, informal control, trusting relationships, and emergent strategy formation.

On the other side, many authors have used institutional work in order to describe how institutions are maintained. Micelotta & Washington (2013) writes in their article about how

actors in the Italian professional service sector were able to counter governmental reform efforts by reconstituting institutional agreements which had been disrupted. They emphasized the process of repair work when reversing change and re-establishing the status quo, thus maintaining institutions. Further on, Siebert, Wilson & Hamilton (2017) investigates the maintenance of institutions by studying the case of Scottish advocates - an old profession which functions as an institution in itself within the Scottish legal system. They highlight the importance of spatial aspects as well as emotional and aesthetic aspects within institutional maintenance work. Also Currie, Lockett, Finn, Martin & Waring (2012) use institutional work in order to study professions as institutions. They study the case of elite medical professionals within the English National Health Service, whose roles and status were being threatened when new medical roles were being introduced. The authors examine how these medical professionals conduct institutional maintenance work by protecting their role and status for example by highlighting the potential "risk" which is associated with change.

Although the above-mentioned studies have to some extent mainly focused on either maintenance or disruptive institutional work, a stream of literature is emerging which in contrast orients towards a more dynamic approach to institutional work (Lawrence et al., 2013). In Zietsma & Lawrence's (2010) study of the harvesting practices and decision authorities in British Columbia, they study the interplay between different kinds of institutional work within the same context, thus also contributing to untangling the paradox of embedded agency.

Method
The setting
This study includes 10 companies with the common theme being that they all are small/medium-sized companies based in Sweden. Our vision when choosing participants for this study was to get a broad picture of how sustainability work is enacted within SMEs. Thus, we chose companies from heterogeneous industries in order to get a picture of what characterizes sustainability work within SMEs in general, rather than within a specific industry. The fact that all companies are based in Sweden removes much of the cultural difference that might otherwise have been part of the findings. Instead, differences between participating companies can be discussed on other grounds. Instead of choosing companies based on what sustainability work is in our perception, we aimed to find companies where sustainability work is talked about and said to be done. Hence, contact with these companies was initiated with the help of the association CSR Västsverige - Public & Private Social Responsibility Initiative. CSR Västsverige is an association with the aim to spread knowledge about sustainability and to create a network where their members can share experiences and network. We chose to contact CSR Västsverige in order to benefit from their large network of relevant companies for our study, as we assumed that sustainability is talked about within their company members. Through CSR Västsverige's network, we got in contact with the participating companies. As all companies are members of the association CSR Västsverige, we can suppose that they continuously receive similar information and inspiration about sustainability work through them. This could imply unintentional or 'hidden' conformity among the companies. Though, as will be described in the findings, inspiration and insights on how to go about working with sustainability can be found around us in today's society, making such a distinct influence from

only one association rather unlikely. Also, the participating companies cannot be considered representative for all Swedish SMEs in general. However, including several SMEs provides a broader picture than would be the case if a single case study was conducted involving only one company.

During the interviews, several participants requested to be anonymous in the study, thus we decided to make all the participants anonymous in order to make the study consistent. Below is a table showing our participating companies, named with a anonymization aliases, and the employees interviewed at each one of them:

Company	Interviewee 1	Interviewee 2	Interviewee 3
Property Maintenance Company	Partner	Staff Coordinator	Service Coordinator
Wine Producer	Brand Director	CEO/Founder	
PR Agency	Agency Director	CEO/Senior Consultant	Business Area Manager
Profile Product Company	Sustainability Manager	Marketing Director	Key Account Manager
Baby Product Company	Quality Manager	Purchasing Manager	Head of Communications
Energy Distributor	Sustainability Manager	HR Manager	Marketing Director
Bank	Sustainability Manager	Risk Manager	Marketing & Sales Manager
Bakery	Quality Director	Export Manager	
Property Company	Sustainability Manager	Project Manager	CFO
Restaurant/Conference Center	Sustainability & Bakery Manager	Restaurant Manager	Booking Manager

Table 1. Participating companies and the roles of interviewees.

Research Design

In order to investigate how sustainability work is conducted in SMEs, a qualitative multiple case study with semi-structured interviews has been conducted. A qualitative research method is helpful in generating intensive and detailed information (Bryman & Bell, 2007), and is thus appropriate for our multiple case study where we wanted to get an in-depth understanding of how, in the view of the SMEs, sustainability work is carried out in their organizations. As our study seeks to understand the participants' experiences of *how* things are done, rather than *what* is being done, a qualitative approach allows us to capture this through the narrative and perceptions of the participating SMEs (Bryman & Bell, 2007).

We have chosen to conduct a multiple case study in order to get a broad picture of how, in general, sustainability work is enacted within the particular conditions of SMEs. By including more than one case, we hope to generate a rich picture of what this can look like in various SME contexts and industries. Although case studies have been critiqued for not being able to provide any generalizability, they have the benefit of providing valuable in-depth knowledge about a certain context (Flyvbjerg, 2006), and we hope that our choice of sample size provides a fruitful depiction of enactment of sustainability in SMEs.

All interviews were conducted within approximately one month - a rather short period of time. As this study seeks to understand the ongoing enactment of sustainability work in the mundane day-to-day activities, rather than the potential outcomes or accomplishments generated by sustainability work, we found it beneficial to investigate the SMEs at a specific point in time, thus avoiding any retrospective analysis which could potentially draw the attention away from the ongoing activities and instead towards accomplishments, as suggested by Raviola & Norbäck (2013).

Our research process has been characterized by an inductive approach regarding the relationship between empirical material and theory, meaning that theory was generated out of the sampled data (Bryman & Bell, 2007). While collecting data, we avoided categorizing our data too early on and tried to not decide on our theoretical framework to begin with, in order to be able to discover phenomena and themes which might not originally have been expected (Silverman, 2017). Instead, we let the empirical data speak to us throughout the process of data collection.

Data collection and data analysis

The empirical data collected in order to answer our research question contains primary data on how sustainability work is conducted in SMEs. This data was collected through interviews with various business managers within the participating companies. We were interested in how sustainability is made sense of and enacted in the SME context, and how the potentially related practices are socially constructed into being in the participants' everyday lives (Silverman, 2017). Thus, using interviews as our main source of data allowed us to get rich and detailed information from the interviewees' point of view (Bryman & Bell, 2007). A semi-structured interview approach was applied, where we beforehand had created an interview guide with general questions and topics. This interview guide covered topics such as the view on sustainability as a concept, the day to day operations tied to sustainability work and external relationships in regards to sustainability. However, the interviews were not completely tied to the interview guide. We encouraged the respondents to speak personally about their experiences and new questions were asked when we picked up on interesting topics and directions brought up by the interviewees (Bryman & Bell, 2007; Silverman, 2017). The questions were also adapted to the specific role of the interviewee. While collecting the primary data, we did not hold pre-defined perceptions of what sustainability is or how / if it matters for SMEs. Instead, we had a constructionist approach with an emphasis on the "how"-questions (Silverman, 2017) where we let the interviewees' perception of the world describe their reality. In each of the 10 participating companies, we interviewed 2-3 managers, resulting in 28 interviews with a duration of 45-75 minutes. After interviewing our initial contact person, which usually tended to be a sustainability manager, we applied the snowball effect where we let this person give us recommendations on who to interview next. Due to an ongoing pandemic while conducting the study, all interviews were conducted digitally through video conference software in which we were also able to record the interviews with permission from the participants.

The interviews were transcribed in detail as suggested by Silverman (2017) and then software was used to organize the coding of the material. This process has been characterized by an inductive approach regarding the relationship between empirical material and theory,

meaning that theory was generated out of the sampled data (Bryman & Bell, 2007). We avoided categorizing our data too early on and tried to not decide on our theoretical framework to begin with, in order to be able to discover phenomena and themes which might not originally have been expected (Silverman, 2017). Instead, we let the empirical data speak to us throughout the process of data collection. To begin with, the empirical material was coded without any specific theoretical lens. Instead, we tried to identify recurring topics, patterns and activities. It became clear that the material was very much about conducting sustainability work either in order to influence others or in order to stay relevant and live up to external expectations and demands. Thus, the theoretical lens of institutional work was applied when further analyzing the material.

When further analyzing the empirical data, recurring themes such as product and service development, internal and external communication and HR activities generated our main codes. With these codes in mind, we laid out the macro-structure for the different chapters in the study, in order to form a logical and sound narrative, thus setting out an overall argument (Silverman, 2017). Sub-codes to the main codes were also created, such as certification processes, sustainability reporting, supplier and customer relationships, financial implication, to mention a few. These codes helped us outline our micro-structure, meaning the investigation and analysis of a specific topic. Both the macro-structure and micro-structure were then continually revised throughout the whole process. When analyzing our material, we ended up using institutional work in order to explain our data with the help of a theoretical perspective. Institutional maintenance, disruption and entrepreneurship became our main theoretical concepts when conducting our analysis (Lawrence & Suddaby, 2006), supported by related theoretical concepts such as institutional roles, institutional dimensions (Lawrence & Phillips, 2019) and the paradox of embedded agency (Battilana & D'Aunno, 2009).

Ethical Aspects

As qualitative research to a large extent involves contact with human beings, ethical considerations have carefully been taken into account while conducting this study (Silverman, 2017). One important aspect while conducting ethical research is to avoid deception towards the participants (Bryman & Bell, 2007). Thus, prior to the interviews, we have informed the participants about the scope and purpose of our study. Additionally, participants who requested to read the material before it was published have been given a chance to do so. As preparation before the interviews, the participants were sent a document containing important information about terms and conditions for participation in the study. The document clearly stated that participation in the study was voluntary and that the participants have the right to withdraw from the study at any point in time without being asked about the reason. The document also contained information about how we were to store the recorded interviews and when they were to be deleted, information about where and how the final study would be published and information about the right to be anonymous. During the interviews, we made sure to ask the participants whether they had read the document and if they felt comfortable with it. As several of the participants requested anonymity, we afterwards decided to anonymize all the participants in order to be consistent. Thereafter, anonymization aliases for both the company names and the role descriptions were confirmed and agreed upon by the participants.

Ensuring confidentiality for our participants and carefully assessing and minimizing any potential harm or risks participation in the study could induce has been a critical issue

while presenting our data, as qualitative research raises particular difficulties compared to quantitative research in this matter (Silverman, 2017; Bryman & Bell, 2007). Thus, we have carefully taken precautions in order to as far as possible avoid publishing any information that could be sensitive or directly harmful to the participants, as well as to not publish any information which could directly reveal the participants' or external stakeholders' identities.

Findings

In this chapter, the sustainability work of the 10 investigated SMEs will be accounted for. The findings are divided into themes starting with the most apparent ones and finishing up with a summary.

Dealing with external expectations and demands

The most common answer when asking what the interviewees do when they work with sustainability-related issues in their positions during the day to day work is that they are coordinating and administering in order to make sure in different ways that the company lives up to external expectations and demands. For instance, the Export Manager at Bakery expressed that the customers, and especially one, is setting the agenda for his sustainability-related work:

> "I believe that the customers, especially [customer] X, have been very clear in showing what is expected. If one is to be working with them there are certain requirements that you have to live up to"
>
> Export Manager, Bakery

Further, he added that when he is in contact with sustainability in his role, it is most often related to administration and fulfillment of requirements.

> "...And regarding how I get in contact with it [sustainability]… Well that is because there are continuously new requirements and forms to be filled out. For example, we are working now with a document that I have filled out for many years, where we are to declare our footprint on the environment. Every year we fill out this form for X [customer X]. There we write how many cakes we have made, how many tonnes of paper we have sent them, how much cardboard we have used. Is it recycled paper? How much printer ink is there in one cardboard box?..."
>
> Export Manager, Bakery

The export manager explained that all customers do not require as detailed administration as customer X, and that a lot of his sustainability-related work is also about defending more sustainable ingredients in price negotiations, but he still emphasized that working with sustainability for him is very much about administrative tasks and collaboration with other departments in the company in order to live up to what is expected from outside.

When working towards the public sector, it is a prerequisite to have a certain level of documented sustainability work in place in order to take part in public procurement processes,

according to our participants. Hence, working with fulfilling these matters is one kind of sustainability work done in order to answer to external expectations and demands.

> "I guess that we have done most of the [sustainability work-related] things possible as we are contracted by everything from the Government Offices to minor public companies and then it's a prerequisite that you have done this transformation because if someone wants to have a look at it, you must at least have a document supporting it [sustainability work]. So we have been careful to make environmental policies and educating us in that"
>
> Agency Director, PR Agency

Also within banking, external expectations and demands are setting the course for how sustainability is enacted. At Bank, green bonds were issued as a part of their sustainability work. It should be emphasized that it was their own initiative, but their Sales & Marketing Manager described how working with green financing in similar ways is a prerequisite for acting within the bank sector nowadays:

> "I think quite a lot about it [sustainability] and get in contact with it by thinking about it proactively myself. But then also I note that we get questions, you want to interview us about it... And we had a preliminary report-meeting, a meeting where we go through the annual earnings of the bank and where we meet analysts, investors and so on, and there we know that it's important with green assets. No one wants to do business with brown companies so now we get in contact with it also by it actually becoming a prerequisite for doing business in the future."
>
> Sales & Marketing Manager, Bank

Another company that expressed that very much of the sustainability work is about making changes in order to live up to external expectations and requirements is Baby Product Company, however not so much because of customers demands, but of product standards and regulations:

> "And then many things are happening when it comes to standards, rules, laws... It is unbelievably much that we have to test in the USA, in Europe, in Japan. It is just accelerating without there being an end to it. So we are updating products and instructions all the time in order to fulfil all the needs and requirements that exist"
>
> Quality Manager, Baby Product Company

For Baby Product Company, the influence also goes the opposite direction, as they are an active part in several standard committees and emphasized in the interviews how important these are for the safest possible baby products.

Influencing others acting as a challenger
Some companies do not accept following others' requirements and demands - instead, they are enacting sustainability by actively working with influencing others, both customers, suppliers

and other stakeholders, sometimes acting as complete challengers of taken-for-granted ways of doing things. For instance, Wine Producer and Restaurant/Conference Center were founded in order to challenge their respective sectors in different ways towards sustainability. Wine Producer was founded in order to make non-alcoholic beverages an as equally obvious choice as beverages with alcohol so that they could make an impact for children suffering from their parents' drinking problems. Restaurant/Conference Center was founded with the vision to become a sustainability learning hub for food production. For these two companies, enacting sustainability is very much about challenging others - not only customers but also suppliers. For instance, Restaurant/Conference Center described how they push for sustainability when they place orders at their suppliers:

> "We were to change our supplier of paper bags [for take-away]. They have only Swan Ecolabelled products. Super good and perfectly in line with us, but today we have two paper bags that look the same. One with a surface added so that it works with oily products, and one without. And the salespeople at the [new] supplier could not understand why we wanted two different paper bags that look the same. They only have Swan Eco Labelled, good products! Well, yes, but if we sell a product that does not require that surface we use resources in excess. It becomes a more difficult product to recycle and takes more resources from planet earth than we need. There, I guess people can find us a bit difficult and frenetic at certain points..."
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> Restaurant Manager, Restaurant/Conference Center

When trying to influence customers, a certain level of balance is needed in order for the customers to become influenced. Brand Director at Wine Producer explained that they work with finding a balance without being to preaching:

> "It is for instance about social sustainability, we have tried to find a balance where we do not go too far and it becomes too much of preaching. If one, as an alcohol-free company, walks around like this and says 'do not drink alcohol, several kids are being hit out there, hey yo, drink our wine', then it does not become pleasant. We need to, you know, try to keep that pleasant… To live in this world..."
>
> Brand Director, Wine Producer

One other way of trying to influence both customers, suppliers and other stakeholders is the case of Profile Product Company. Their way of enacting sustainability has included taking the initiative to start an 'Advisory Association for Sustainable Product Media' in order to create a space for collaboration, inspiration and knowledge sharing within their industry. The Sustainability Manager at Profile Product Company explained that in order to make an impact, collaboration is the way to go:

> "If one is to get somewhere with sustainability work… I mean we are a small company but big within our industry with our 70-75 million in revenue and 19 employees. But in the pig picture we are just a little fellow company. (...) Because

we cannot make any substantial difference as a company, I mean something that can make a difference for real, if we don't do it together with others and others can be anyone. (...) Collaboration is the trick! And as one part of that we founded the, we call it an advisory association. We are called the Advisory Association for Sustainable Product Media. Product Media refers to our industry, profile products, and we invited other colleagues in the industry. Both rival business and suppliers."

<div align="right">Sustainability Manager, Profile Product Company</div>

With their Advisory Association, Profile Product Company aims to make sustainability work manageable for smaller rival businesses, as its website and activities serves as an information portal for sustainability work for whoever wants to do business within their industry. However, when it comes to their customers, they actively work with influencing them as well. For example, when they submit quotations to customers, they include what they call a 'sustainagood, sustainabetter and sustainabest' alternative in order for the customer to be able to make a more sustainable choice. The Sustainability Manager also explained how she works behind the scenes with influence with recurring customers:

"We try to find out about their sustainability work, what do they consider important, like for instance the large hotel chain we have, they work very much with reducing plastic usage. Then we try to offer products that can boost their sustainability work."

<div align="right">Sustainability Manager, Profile Product Company</div>

The Sustainability Manager further added that in larger companies, the people working with procurement often care most about their own budget. If she then happens to know that their Sustainability Manager dislikes certain kinds of products that their procurement department seem to prefer, she initiates a dialogue to see if there can be another product choice that fits better for the planet and the customer. In addition to working on influencing their customers' choices, Profile Product Company has also initiated an active dialogue with their suppliers when it comes to expectations tied to sustainability. Their Key Account Manager said that this has created a relationship that allows a higher level of transparency throughout the supply chain, which has in return been helpful in their sustainability work. However, he wishes that their suppliers would work even harder:

"We have our own supplier day, where we gather all of our suppliers and go through how we want them to act towards us. We give them lunch and then we have a thorough presentation about what demands we expect them to fulfill, especially from an environmental perspective. We usually have to tell them that they're not doing good enough, that they have to step up to a higher level and help us."

<div align="right">Key Account Manager, Profile Product Company</div>

Implementing sustainability measures into product development processes
One fundamental aspect of enacting sustainability in SMEs lies in between dealing with external demands and expectations, and influencing others. It functions as a supporting activity

to both. That is to integrate sustainability measures into product development and work processes. Sometimes it is done in order to live up to external demands, and sometimes it is done in order to challenge or just stay relevant. Sustainability measures in product/work process development are part of sustainability work to some extent in all participating companies, however for different reasons.

Often, sustainability measures come into product development after a product life cycle analysis. The Sustainability Manager at Baby Product Company explained how they found out what to put product development focus on in terms of sustainability by conducting one:

> "We conducted a life cycle analysis for our big-selling products, and that was very useful. We got to learn that the material is what is the most important, that it's there one has the largest environmental impact. That, and that the product is used for a long time, which is also a very essential part. Before, we believed that it was transports and those kinds of things, that we were to avoid air cargo transportation and similar, but that's a very small part if we compare with product usage time and material choice."
>
> Quality Manager, Baby Product Company

On the question of what sources of inspiration that guides Baby Product Company to further develop their sustainability work, he further emphasized the role of the life cycle analysis:

> "I actually start from these life cycle analysis, I think it is a quite scientific method of setting the agenda for what to work with, so you get your prioritization there."
>
> Quality Manager, Baby Product Company

Also Wine Producer let what they call 'climate calculations' guide some of their sustainability work. Even though the core of their sustainability work is their desire to change the worlds' drinking habits, they work with product development as a part of it:

> "We work together with a company called X who are making climate calculations on all our products, so what they help us with is to see… How much electricity is used in the dealcoholization-factory, how much electricity and water usage is there in the vineyards, and then they calculate everything, including transports, and get a number on every bottle what CO_2 footprint it has (...) so that we can see who are the big villains. That way we notice what they at X call the 'big camel', the one that takes the big part, what constitutes the problem we have to address.."
>
> Brand Director, Wine Producer

At Bakery, they also work with life cycle analysis according to their Quality Director. She described that it helps them to calculate and set course in the development of their products. However, many of the changes of products in a sustainable direction are, as aforementioned, because of demands from customers. As a producer of private label pastry, they need to fulfil the demands of the brands they bake for. Export Manager explained:

"Now there is a new certification for cacao that is called… I don't know, but it is a certification that customer Y will have on their cake. Then we quickly need to source that cacao in order to deliver on that. "

<div align="right">Export Manager, Bakery</div>

To not develop bakery products in a more sustainable direction is not an alternative anymore according to Export Manager at Bakery:

"There was this talk around Christmas that some bastard made gingerbread cookies using palm oil from a bad, bad supplier... You know, no way he gets to deliver again next year. There is no chance, and I believe they will disappear after a while... "

<div align="right">Export Manager, Bakery</div>

Another kind of bakery product that is developed more as a challenger product than as a response to the customers' demand, is the 'waste bread' at Restaurant/Conference Center. After some considerations about what that name would communicate, they chose to call it that, and use it in their dialogue with their customers. Sustainability & Bakery Manager explained that 20 % of the ingredients in that bread is old bread that would otherwise be wasted. She added that the 'waste bread' got a mixed welcome by the customers, but that it is now one of their most sold bread.

Another company that develops its offering in a way that challenges customers in a sustainable direction is Bank. With the credit card they offer, their customers get access to a selection of partner offerings and payment products aimed at making everyday life easier. Right now they are in the process of changing all partner offerings into more sustainable ones based on new criteria as a way of nudging their customers towards more sustainable consumption choices. Their goal is to enable a green lifestyle, and they emphasized that customers more often are less enthusiastic about sustainability than other stakeholders and investors. Hence, trying to nudge the customers towards more sustainable consumption is seen as a helping hand.

"I think we still have progress to make when it comes to the customer and I consider it an important mission for us working within businesses, that we should nudge and stimulate so that it becomes very easy to make the sustainable option. But also that we educate, coach and inspire. I usually bring up the example how it can be that, if we consider our western economy that we have in Sweden with high welfare and consumers with margins (...), how can it be that it's at first when we watch a cancer [charity] gala on TV with sad stories that we open our wallets? What's the logic? Well we get emotionally touched. And we get feedback and feel our contribution. I think we have a wide problem in creating that feeling in everyday lives in order to move towards a sustainable world. "

<div align="right">Sales & Marketing Manager, Bank</div>

As a service company, Property Maintenance Company do not have a physical product to develop or refine. However, they are enacting sustainability by developing the way the service is performed, with more sustainable service vehicles high up on the agenda. In general, Partner

at Property Maintenance Company described it as a constant questioning when it comes to sourcing things necessary to deliver the services:

> "But most often it's like 'okay now we will purchase that kind of thing'. How can we do that in a better way? How should we do it, can we do it in another way?"
>
> <div align="right">Partner, Property Maintenance Company</div>

That kind of integration of sustainability consideration in everyday work is also something that takes place at Profile Product Company. The way they include their 'sustainagood, sustainabetter and sustainabest' alternatives in their quotations to customers, as aforementioned, integrate sustainability concern/action into the everyday work processes of the sales department.

Communicating widely about what is being done - or not at all

According to the SMEs in this study, a common practice when enacting sustainability is that of communicating it. This practice takes many shapes, where marketing efforts and sustainability reporting are the most common ways of working with communication.

This study shows that some of the SMEs use communication as a tool for educating their customers in sustainability. For instance, the Restaurant Manager at Restaurant/Conference centre expressed that educating their customers in sustainability is the core idea of their whole business. Thus they aim to use communication of sustainability as a tool for education:

> "The fundamental idea is that we should be right on the border to provoke people in order to create a dialogue. We don't hand out butter to the bread as it creates so much systematic waste. Instead we hand out a bread spread made out of roasted root-fruit. It creates a discussion. (...) In order to create a dialogue you need to find these… where can you nudge a little bit in order to create a discussion without making people angry? But that is… Well, we try to be a hub for information as well. The business idea is that we are here to teach."
>
> <div align="right">Restaurant Manager, Restaurant/Conference centre</div>

Communication is also used in SMEs in order to strategically position themselves as a sustainable actor on the market in order to gain acceptance from customers:

> "Then we also try to communicate, as a pure marketing intention, to the customers whenever we work with charity or similar. Then we tell it to the customers in a kind of more pushing way."
>
> <div align="right">Sustainability Manager, Bank</div>

A large part of communicating sustainability in the SMEs is about navigating and dealing with the issue of what, how and how much of the sustainability work should be communicated. Many of the SMEs expressed a sense of doubt regarding how to communicate their sustainability work, as they feared being perceived as conducting greenwashing or being

criticized by external stakeholders. For example, the quality manager at Baby Product Company expressed that this fear has led them to a rather cautious way of communicating, where they rather hold back communicating what they do instead of saying too much:

> "Yes, and we have a dialogue about that [communication], and for me it's extremely important that we are open and honest and that we don't… talking about greenwashing and all that, that we don't have any tendencies towards that, it just cannot happen. That's why we have been holding back a bit. "
>
> <div align="right">Quality Manager, Baby Product Company</div>

The Quality manager at Bakery expressed similar feelings towards communicating their sustainability work:

> "We have a big problem. That is that I want to take all possible safety measures available, almost in an excessive way, before I go public with anything. We have been blamed for conducting "greenhushing". Not greenwashing but the opposite, greenhushing, meaning that we don't communicate what we have done"
>
> <div align="right">Quality Director, Bakery</div>

The Agency Director at PR Agency explained that when helping SMEs develop their communication strategies, he is often met with doubts regarding if and how to do it - which he found problematic. His experience is that in order to gain sympathy and trust from external stakeholders, it is preferable to communicate something rather than nothing:

> "That's the most common, that you don't believe… and that's what I mean rhetorically, that it's better to communicate that you're not there 100% yet and that you're not succeeding in everything, because then you get sympathy for the company, that they're working and trying (...) Use that instead, tell people about your journey towards your goals. But it's very difficult to make companies dare to do that."
>
> <div align="right">Agency Director, PR Agency</div>

Sustainability reporting plays an important role when it comes to working with and communicating sustainability in the SMEs. Some of the interviewees even expressed that the requirement to create a sustainability report to a large extent contributed to making sustainability work being taken more seriously in their organization. Despite this aspect with sustainability reporting, many of the interviewees expressed that there is a tendency for sustainability reporting to merely become an administrative "desk-product", with the purpose to fulfil external requirements rather than to actually make an impact on sustainability work. Thus, working with sustainability reporting involves dealing with the challenge that lies in making the report a meaningful tool, rather than just something done merely for compliance reasons. This can be exemplified by the Sustainability Manager at Property Company who expressed frustration regarding this:

"During these years, since I was hired in 2018, it's been a lot about… these two years I've been writing reports but it hasn't really been… it's been more about satisfying a system and a law rather than actually being meaningful for us in our day to day life (...) That's the challenge with all this work… For sure, you should document all the work but if you don't connect it to a need, some sort of result, it often becomes a desk product."

<div align="right">Sustainability Manager, Property Company</div>

The Sustainability Manager at Energy distributor further expressed the difficulties in finding the appropriate role the sustainability report should play in their sustainability work:

"And then I think regarding sustainability reporting… Sometimes it tends to take up a very large space. The sustainability report, it's almost as if that's the big thing. But I try to think that I want our work to be the important part and our reporting to be the smaller part which just shows what we have done, and that what we are doing is the larger part. The report is just there to highlight what we do. So that we can try to put 90% of our efforts into what we are actually doing and then maybe 10% on the report. Of course it's important to be transparent, but it's what we're doing which will actually affect our planet and the people living on it."

<div align="right">Sustainability Manager, Energy Distributor</div>

Sustainability work a part of employer branding activities and HR work

Overall, a clear pattern among the SMEs investigated in this study is the practice of communicating their sustainability work and vision both externally and internally in order to attract talented employees and to retain the right people, by clearly creating engagement, a culture and a sense of purpose. There was an agreement among the SMEs that people who consider sustainability aspects as important are often also talented people whom you wish to have in your organization. For instance, Sustainability Manager at Property Company expressed the reason why he tries to incorporate a vision about becoming a better employer with a stronger purpose into their sustainability strategy:

"The most important part is that we get profitability. And what creates profitability? Well it satisfied customers of course. Then what creates satisfied customers? Well that is satisfied employees of course, who are engaged. What creates satisfied employees? Well that is having a culture, a DNA, some kind of clear values which makes people want to work here. This part, this whole value chain, it's just so important to grasp it. You often have better employees if you focus on sustainability."

<div align="right">Sustainability Manager, Property Company</div>

The Sustainability Manager at Bank further exemplified this by explaining how they through working with sustainability hope to create a sense of pride and purpose internally, while also making their organization an attractive workplace:

> "...but for us it's [sustainability work] a lot about creating a sense of pride and an awareness within the organization. Because we want talents to keep finding us also in the future, knowing that we are good in these aspects. It should be a given thing, like "wow! they are really progressive there!" That's when things start to happen, that's where we want to be. "
>
> Sustainability Manager, Bank

Enacting sustainability in connection to the employee aspect also involves dealing with the challenge of making sure that both the current employees and potential future employees understands and agrees upon your values and purpose. Thus, working with sustainability involves continuously educating the employees and checking if the values of potential employees align with yours. Partner at Property Maintenance Company exemplified this by explaining how important it is for them in the recruitment process:

> "When we are hiring people nowadays, that's our biggest challenge. When we talk with them, both sides need to get a sense of if it's really here they want to work. Do they agree upon our values and the culture that we have? Is this how they think and feel? The culture clash just becomes too large otherwise. You can imagine yourself… If you have some prejudice towards the construction industry, I still think you're being too nice [in your prejudice about the construction industry]. So that's why it's so important for us to find the right people."
>
> Partner, Property Maintenance Company

He further on explained that they are putting a lot of efforts into educating their employees:

> "Our next goal regarding our sustainability work is that we have started something called Property Maintenance Company Academy. There we want to gather all of our education and especially add education regarding sustainability. That's one of our dearest projects."
>
> Partner, Property Maintenance Company

Many of the SMEs also expressed that working with sustainability includes creating a healthy working environment and being a fair and decent employer taking care of their employees:

> "What do we mean with sustainability reporting then? For me, well we report our over-time hours, and sickness hours, that's sustainability for me. We need to have decent overtime levels, everyone should be able to go home after a 40 hours long working week without feeling that they have to work more or answering the phone at 6 pm. That's sustainable in the long run to me."
>
> HR Manager, Energy Distributor

A few of the SMEs also consider providing job opportunities to certain employees as a part of their social sustainability work. The Quality Director at Bakery explained that since a large percentage of their employees are people from diverse groups who might otherwise find it more

difficult to find a job, they mean that the fact that these people now have a job contributes to a more sustainable society. Thus, employing these people becomes a way of working with sustainability:

> "We have always worked with social sustainability. We have around 70% foreign people who work in our bakery (...) We have been able to have people who don't speak Swedish, they simply learned it. We have had unaccompanied refugees working here. Originally that wasn't part of our social sustainability strategy, we've just been like that. We see that we have 25 nationalities who now work great together. We have also always been much about gender equality, that men and women should have the same roles. And we are 50/50 in the top management."
>
> <div align="right">Quality Director, Bakery</div>

Summary of findings

When SMEs work with sustainability, they do it mostly by 1) actively working on trying to deliver on external expectations that they are confronted with or by 2) actively working on influencing the surrounding world in a more sustainable direction, then often with grand intentions of being part of big-scale change. Hence, doing sustainability work is often a matter of either going with someone else's stream, or a matter of creating the stream for others to go with. SMEs further, as supporting activities to 1) and 2), conduct sustainability work by 3) developing/making changes to the product or service they offer in a more sustainable direction, implementing sustainability aspects in daily work processes of employees, and by 4) putting more or less emphasis on communication efforts explaining the sustainability work internally and/or externally. They also 5) consider their sustainability work to be a part of their long-term employer branding activities and find certain aspects of their everyday HR work to be part of sustainability work. Overall, working with sustainability is seen as a strategic must in order to stay relevant for customers and future employees.

Discussion

This chapter will discuss the empirical findings in relation to institutional work theory, aiming to develop an understanding of how sustainability is enacted in SMEs.

First, it is important to state that what we have been able to get insights about in the 10 SMEs are actions rather than accomplishments. We have been able to get access to stories about what the SMEs say that they are doing and the intentions they have with their actions. What has been considered a status quo way of doing things, sustainability wise, tend to be intentionally maintained or disrupted by the SMEs, and the actions and intentions involved with these stories can well be explained by the theory of *institutional work* as suggested by Lawrence & Suddaby (2006), Lawrence et al. (2009) and Lawrence & Phillips (2019). Across the stories, there is an overall strong presence of intentionality (Lawrence et al., 2009), and a range of examples of activities that can be understood by the institutional work-roles and dimensions as suggested by Lawrence & Phillips (2019).

Entrepreneurial and disruptive institutional work - Challenging and paving the way for others to follow

When discussing how some of the SMEs, in their daily operations, actively strive to influence their business partners and customers towards more sustainable alternatives and consumption in different ways, two central parts of the institutional work-perspective can be considered; The multidimensional perspective describing how institutional work can be conducted in several dimensions, and the different roles in institutional work (Lawrence & Phillips, 2019).

Looking at the example of what Restaurant/Conference Center did when they were to change their supplier of paper bags and they questioned the new supplier about the added surface for oily products, this act of intentionally challenging them can be interpreted as an institutional entrepreneur doing institutional work in the material and relational dimensions. The material, as the paper bag and more specifically the added surface that became important carriers of the challenged taken-for-granted way of offering paper bags. The relational, as the potential long-term relationship with the supplier was used as an arena for questioning the supplier's suggestion with the intention to influence them to alter their offering. As Restaurant/Conference Center even describe themselves as sometimes "frenetic" in their way of approaching their suppliers with high sustainability standards, there is strong reason to believe that the influence work is done intentionally (Lawrence et al., 2009) on a day to day basis. As the Restaurant Manager further emphasized in relation to their customers, they work with communication to "educate" their customers, which can be seen as an act by an institutional entrepreneur in the discursive dimension. Hence, institutional work is done in a multidimensional, entrepreneurial way (Lawrence & Phillips, 2019) with a strong continuous intention to change the perception of sustainable food and set new standards. One could, as a contrast, instead argue that the institutional troublemaker-role could be assigned to Restaurant/Conference Center as they act in a quite upfront way suggesting their way of working whenever possible. However, no sign of aiming to seriously *damage* or *disrupt* the conventional way of running a restaurant or working with procurement can be identified. Instead, the sole focus is to *inspire* and *educate*, to compete with others by offering their way of running their business.

Turning instead to Wine Producer, they are more disturbed by the status quo of the alcoholic beverage industry. The company was founded with the mission to disrupt the institutionalized alcoholic beverage industry and change people's drinking habits into alcohol-free ones. The work conducted to get there is, however, done with a tone that can be accepted by the potential customers without being too preaching, as Brand Director explained. The purpose to disrupt the industry and institution of alcohol consumption is crystal clear and the somewhat 'softer' method is chosen as it is considered the most effective way to get there. This can be understood as a way of working with disrupting institutions through projective agency by smoothly attacking the legitimacy or taken-for-grantedness of an institution [that of conventional alcohol consumption] (Battilana & D'Aunno, 2009). What makes them more of institutional troublemakers than institutional entrepreneurs, is the intention to drive the institution they are attacking to an end completely and that it is to be replaced by their suggested norms. They stand for something completely opposite to the status quo of alcohol consumption, and the notion of them having to adjust their tone when communicating about their product can

be a sign of strong resistance, suggesting that the institution that they are attacking is a strong one (Lawrence & Phillips, 2019). Just like Restaurant/Conference Center, Wine Producer do institutional work in multiple dimensions too. Their product development is an effort in the material dimension; Their alcohol-free products are carriers of the ideas they propose, and the rhetoric and carefully considered level of communication can be considered an effort in the discursive dimension (Lawrence & Phillips, 2019). The sustainability work carried out by both Restaurant/Conference Center and Wine producer, which is characterized by them being small individual actors performing actions aimed at pushing institutional change, is similar to the findings done by Egels-Zandén (2017). He points out how small actors such as SMEs are well suited for pushing for change, particularly thanks to the conditions which come with being small actors. Many of the SMEs in this study leverage SME related conditions such as close relationship with suppliers and emergent strategy formation, which might not be equally possible in a large company. Wine Producer, being a small company, enjoys the benefits of a flexible and emergent strategy formation, while Restaurant/Conference Center can be very flexible in what they order from their suppliers, not having to consider formal requirements from any headquarters.

Profile Product Company represents a slightly different approach than Restaurant/Conference Center and Wine Producer. Their creation and running of the 'Advisory Association for Sustainable Product Media' can be interpreted in different ways as institutional work; One way of seeing it is to consider it an active institutional maintenance work done by institutional caretakers as the association's existence justifies the many times questioned profile product sector. However, it can instead be seen as an example of institutional entrepreneurs putting bits and pieces together in a format that paves the way for a more sustainable future for them as well as their rivals, as actions to change the rules of the game for every actor within that sector. (Lawrence & Phillips, 2019) This is supported by Styhre (2014), who emphasizes that institutional change is created mainly by the joint capacity of the collective. Instead of only acting as an individual actor trying to create change isolated from their rivals, they invite their rivals to become a part of a collective - striving towards institutional change. Adding the other kinds of actions Profile Product Company do, such as the influence work in negotiations with suppliers, behind the scenes-work when contacting sustainability managers of customers placing unsustainable orders in order to have them influence the product choice, and sustainability alternatives in quotations ('sustainagood, sustainabetter and sustainabest'), multidimensional institutional work in an entrepreneurial rather than maintaining manner can be identified (Lawrence & Phillips, 2019). The material dimension is there in the product alternatives developed and suggested, the relational dimension is there in the way that relationships with customers and suppliers are steered towards higher levels of sustainability, and the discursive dimension is there in setting new norms and rules for themselves and their rivals in the 'Advisory Association for Sustainable Product Media'.

Altogether, applying an institutional work-perspective on the SMEs that most actively work with activities aimed at changing taken for granted ways of doing things, patterns of institutional entrepreneurship and, although with a soothing touch, troublemaking, emerges. What we can see is that multidimensional institutional work of different forms is conducted by institutional entrepreneurs and troublemakers in Restaurant/Conference Center, Wine Producer and Profile Product Company. The institutional work is conducted in a way that, with strong

intentions, aims to challenge and change institutionalized practices and thereby pave the way for others to follow.

Institutional maintenance work - Doing what is expected and required

Rather than actively trying to change and influence business partners, customers and other actors towards new directions within sustainability, many of the SMEs rather expressed a way of dealing with sustainability which can be explained as institutional maintenance work (Battilana & D'Aunno, 2009; Lawrence & Suddaby, 2006).

Maintenance work, which allows persistence of institutions over time, could for example be described in the example of Bakery. In their operations, a lot of the sustainability-related work involves administering and coordinating their products in order to live up to their customers' expectations (sustainability wise). Even though this is not the only way sustainability is enacted within this organization, the Export Manager expressed that this is how he most often interacts with sustainability. Additionally, they work with certifications on their cacao, which is a requirement from one of their largest customers. Actions such as the above mentioned could be seen as an intentional act done with the purpose of protecting and maintaining the status quo, where Bakery takes on the role as an institutional caretaker, involving both the material and relational dimension (Lawrence & Phillips, 2019). This is further supported by Bakery's conviction in that working with a sustainable direction is the only alternative if you do not want to disappear from the market, which implies a sense of intentionality. Further on, sustainability is also an important aspect when it comes to external communication, which is a clear example of the importance of the discursive dimension of institutional work (ibid). Bakery has experienced a hesitance in how to conduct proper sustainability communication and thus takes safety measures in order to not be blamed for greenwashing by external actors such as the media or customers. This could be assumed to reflect the intentionality aspect of institutional work, as this could be a way for Bakery to protect and maintain the legitimacy that comes with the institutionalized practices.

Also Baby Product company, which could be another example of an institutional caretaker, expressed similar hesitance in the discursive relation regarding communication of sustainability work. They prefer to hold back their communication regarding sustainability rather than taking the risk of being blamed for greenwashing. Opposed to institutional entrepreneurs described in the section above, both Bakery and Baby Product Company are examples of how institutional caretakers conduct institutional work in a less dramatic way without necessarily receiving significant rewards or attention, while still being important for the persistence of the institution, as they strive towards not harming the legitimacy that can be derived from sustainability work. Besides working with institutional maintenance in the discursive dimension, Baby Product Company is also active within the relational och material dimension (Lawrence & Phillips, 2019). By using life cycle analysis when developing their products, they enact their role as an institutional caretaker and their intention to maintain sustainability on the agenda. Additionally, they continuously have to make sure that they live up to needs and requirements in the form of standards and rules regarding their products.

However, one can question whether Baby Product Company's actions done in order to live up to standards, or Bakery's actions connected to sourcing products that live up to their customers' certification demands, could be considered as pure institutional work. All actions

labelled or considered as "sustainability work" by the SME's investigated in this study does not necessarily contain the *intentionality* which Lawrence et al. (2009) described as essential within institutional work. Instead, these actions by Baby Product Company and Bakery can also be understood as the outcome of coercive isomorphic mechanisms embodied in formal and informal rules resulting in pressure to conform (DiMaggio & Powell, 1983). The reason why the isomorphism in such an argument would be considered to be of a *coercive* kind, is the very severe sanctions involved if not acting accordingly. Standard-setting organizations, certifications, laws and norms, as mentioned by Ahrne et al., (2015), may indeed play an essential role in certain actions observed in the SME's, together with a powerful important customer in Bakery's case. Baby Product company's work with standards, as well as Bakery's work with certifications, are examples of this. That part of the sustainability work does not necessarily need to be governed merely by *intentionality*, but could also to a large extent be ruled by formal and informal coercive isomorphic mechanisms which force them to comply with institutionalized practices. Thus, these practices may not be done with the intention to actively maintain a certain institution, *but rather in order to avoid negative sanctions*. Another example of such coercive isomorphism is the case of sustainability reporting. Both Energy Distributor and Property Company expressed similar feelings about how the sustainability report to a certain extent mainly had the purpose of fulfilling external requirements, rather than making a large impact on their operations. However, they both expressed a desire to in the future make their sustainability reporting more meaningful, but as of today, the sustainability reporting is rather an action done in order to deal with coercive pressures, than an institutional work act. Also PR Agency's work with environmental policies and documentation, which they do partly in order to for example live up to prerequisites in public procurement processes, is an example where coercive pressures may play an important role. This does not necessarily have to mean that they do not have any intentionality when it comes to maintaining the status quo regarding sustainability work, but it is likely that coercive mechanisms play a role in these operations.

To sum up, we can see that when using the institutional work perspective in order to explain how the SMEs enact sustainability in the role of caretakers conducting institutional maintenance work, one can complement it with the isomorphism perspective in order to discuss how they enact sustainability. There are degrees of freedom and room for maneuverability in institutional work, but it is also confined and limited by coercive mechanisms. Thus, conducting institutional maintenance work does not exclude also being under coercive pressures regarding sustainability - and in some cases coercive pressures may even be what pushes the SMEs into taking a more active role as an institutional caretaker.

Additionally, we can see that these findings regarding how institutional maintenance work is conducted in the SMEs are somewhat different from what we have seen in previous empirical applications (Micelotta & Washington, 2013; Currie et al., 2012; Siebert et al., 2017). In these previous studies, the institutional work is more about actively defending and protecting an institution that is under a threat, whereas the institutional work in this study is more about intentionally supporting and maintaining the status quo in sustainability work.

Leveraging on the paradox of embedded agency

Being constrained by institutionalized practices within one's own industry while at the same time conducting institutional work in a direction to influence that institution, described as experiencing the paradox of embedded agency (Battilana & D'Aunno, 2009), is something that can be identified in the investigated SMEs. For none of them, being in this situation is considered a disadvantage or problem, but rather an opportunity that comes with certain rules.

Looking at for instance Bank, they describe how they have to be 'green' in order to do business with investors. Greening one's investments and capital as a bank is presented as an institutionalized practice within the bank sector. However, as Bank describes, their customers are not necessarily as interested in this greening, putting Bank into a situation where they are in between. This situation tends to have put them in a direction where they try to influence their customers in a way they describe as 'nudging' towards more sustainable choices. This can be an example of how a company, constrained by institutionalized sustainability engagement at a business sector level, acts as institutional caretakers as in adhering to and supporting this institution in their actions, while they are at the same time acting as institutional entrepreneurs towards their customers. They balance the interests well, as no friction is described by them. Hence, one can argue that they cannot be assigned either a strict institutional caretaker- or entrepreneur-role, but rather leverage on the paradox of embedded agency in both roles.

Also Wine Producer is in a situation where they adhere to, and work with influencing, institutionalized sustainability practices. In their role as institutional trouble makers (Lawrence & Phillips, 2019) they are very focused on the social aspects of sustainability, as their existence is based on working with changing the conditions to the better for those experiencing the negative sides of alcohol consumption. Though, in the ecological part of sustainability, they create life cycle analysis for their products and work with changing materials and similar just like other companies. Thus, Wine Producer are maintaining institutionalized sustainability work practices in one aspect while being more disruptive in other aspects of sustainability work (Lawrence & Suddaby, 2006). Also here, this situation is not described as a problem in any way by Wine Producer. Rather it turns out to work just fine and be an obvious part of their everyday life.

It can, as a contrasting argument, be argued that Bank in the first example is maintaining *one* institutional environment and acting as an institutional entrepreneur in *another one*, as the former consist of the institutionalized practices within the business sector and among its investors, whereas the latter involve the customers, separated from the investors. In the same way one can consider Wine Producer as a caretaker in *ecological aspects* of institutionalized sustainability work and a troublemaker in the *social aspects*. If one, however, argues that sustainability work and the way sustainability is enacted is a group of institutionalized practices under the same umbrella, the paradox of embedded agency (Battilana & D'Aunno, 2009) is still useful for understanding how institutional work in multiple directions and in several dimensions can be conducted simultaneously. Another example though, where the different directions of the institutional work are present in the very same institutional environment, was found in the operations of Baby Product Company, where they adhere very strictly to industry standards from around the world and say that they adjust the products all the time accordingly (institutional maintenance work (Lawrence & Phillips, 2019)), while they at the same time conduct institutional work as institutional entrepreneurs (ibid) to change and affect the

development of the standards. There, the institutional work in separate roles and dimensions is conducted within the very same institutional environment. There were no signs of this being a problem. Rather, it was seen as more of a chance of staying legitimate and relevant, while at the same time intentionally working with changing the basis for legitimacy that they rely on.

What we can learn from the aforementioned discussions is that institutional work does not have to be black or white, nor this or that. Instead, SMEs turn out to be able to posit multiple institutional work roles at the same time and navigate their actions successfully within these roles. This is also supported by Zietsma & Lawrence's (2010) study where they argue that instead of only focusing on one role within institutional work, it is valuable to look at the dynamic interplay between different kinds of institutional work and roles within the same context, in order to fully grasp the whole picture.

Supporting activities in doing institutional work

As discussed in previous sections, enacting sustainability in SMEs is very much about influencing others by acting in a certain way - conducting institutional entrepreneurship / disruptive work, or conducting maintenance work of institutionalized ways of enacting sustainability. Part of institutional work is, as Lawrence et al. (2009) described, many kinds of more or less mundane work activities. In the findings, several different kinds of work activities are described. Here will follow a discussion of how these practices can be considered a supporting part of the institutional work conducted by the SMEs.

Starting with *communication*, communication-related practices are part of institutional work in diverse ways. Sustainability Manager at Bank said that they communicate with a pure marketing intention about their sustainability work, which can be considered a part of their aforementioned institutional entrepreneur-role towards customers. Similarly, but towards suppliers, Key Account Manager at Profile Product Company emphasized how they use their supplier-days to communicate clearly about their sustainability requirements in order to influence the offerings of the suppliers. This can be explained as a part of their institutional entrepreneurship work in changing the profile product industry, and as institutional work done in multiple dimensions (relational and material (Lawrence & Phillips, 2019). However, communication about sustainability is not always an easy activity; Agency Director of PR Agency witnessed about SMEs being rather hesitant about what and how to communicate about their sustainability work. He suggested a transparent approach where one communicates that one is 'not there 100 % yet' as a company, and that such communication would gain legitimacy for the SME. Though the question is where 'there' is? Is it where everyone else expects the SME to be (implying institutional maintenance work as a suitable way of enacting sustainability) or as in becoming a frontrunner (implying disruptive/entrepreneurial institutional work)? Being transparent and communicating progress is a possible part of all three categories of institutional work, making it a supporting practice for institutional work overall.

Turning instead to *sourcing*, it is part of the activities conducted by Property Maintenance Company and Restaurant/Conference Center in their sustainability work. What Partner at Property Maintenance Company described; always questioning sustainability-wise what the best way of sourcing something they need could be - can be seen as a part of

conducting institutional work to change institutionalized ways of sourcing material within their sector. In the same way, Restaurant/Conference Center, as previously discussed, asks themselves the same question and also challenges their supplier in their sourcing of paper bags for take-away food. Also other SMEs mentioned decision making within sourcing as an aspect in their sustainability work; An additional example is that of Bank, who are currently 'sourcing' for new, more sustainable, partner-offering partners for their credit card product. Hence, intentionally sourcing in different forms is an activity involved in institutional work conducted by the SMEs.

Moving on to *recruitment and HR activities,* such activities are conducted in all SMEs in this study. The role of recruitment in sustainability work was described differently between SMEs, but it turned out to be part of sustainability considerations for many of them; It was described as either a *reason* for doing sustainability work (employer branding), or as having an *active role* in it. Property Company and Bank were for instance both describing it as a reason (they would not be relevant as an employer in the future otherwise, they meant), whereas Property Maintenance Company described that an important part of their recruitment process is to ask questions and make sure that the candidates share their values when it comes to sustainability. They motivated this practice by implying that the construction industry lags behind in these areas and that they want to represent a change towards sustainability. As an additional tool in that, they use their 'Academy' to educate their employees within sustainability. For Property Maintenance Company, Recruitment and HR activities are important parts of their institutional work as institutional troublemakers (Lawrence & Phillips, 2019) to change their industry's institutionalized values and norms. The impossibility of getting there (to make an impact) if they recruit candidates with the wrong values as Partner described, can be considered an example of the institutionalized norms within their industry being very strong (ibid).

Other aspects of HR activities that were considered sustainability work by the SMEs were employing people far away from the labour market (Bakery) and making sure overtime levels are not too high (Energy Distributor). These activities were, however, not described as tools for creating change, maintaining or disrupting any status quo in relation to institutionalized practices, but rather as important aspects in their specific business.

Last but not least, *conducting product life cycle analysis in product development* is something that SMEs bring up as part of their sustainability work, no matter what kind of direction they are heading with it. Baby Product Company, Bakery and Wine Producer all described how product life cycle analysis is part of their sustainability work. Baby Product Company and Bakery described it as a tool used for setting the course in product development sustainability-wise, in order to find out where to start. Wine Producer called it 'climate calculations' but the meaning and use of these is the same as for Baby Product Company and Bakery, however with an emphasis on the calculations being part of the *ecological* aspects of their sustainability work, not the for them so important *social* one. Looking at these three companies and how they have been described as institutional caretakers and troublemakers (Lawrence & Phillips, 2019) earlier in the discussion, product life cycle analysis as part of product development work appears as a possible part of multiple institutional work-roles, hence being a supporting activity for not only one kind of role. One can, however, argue that the *ecological* aspects of the sustainability work at Wine Producer is not what makes them

institutional troublemakers but instead the *social* aspects where product life cycle analysis is not present. But, as sustainability work is mostly seen in a more holistic way by the SMEs, such an argument does not quiet the idea that product life cycle analysis as an activity can be part of several kinds of institutional work.

Conceptualizing enactment of sustainability as institutional work in SMEs

To summarize, depict and conceptualize the above discussions, the following model was created which includes the aspects covered in this study. The main idea, that sustainability work in SMEs is very much about either following someone else's stream or creating one for others to follow, is represented by the two middle figures with bold text. The status quo way of working with sustainability is either intentionally challenged or maintained, and that institutional work is done in multiple dimensions and with different supporting activities. The model ends to the right without a description of the final state. That is as the findings and discussions have focused on the work *towards* something, but not the potential accomplishments (Lawrence, Suddaby and Leca, 2009). The paradox of embedded agency (Battilana & D'Aunno, 2009) was discussed as a potentially beneficial situation for the SMEs where the institution which they aim to influence is the one putting constraints on their actions. The SMEs that this applies to navigate this situation well, as it does not stop them from working with influencing the institution towards a change in their preferred direction.
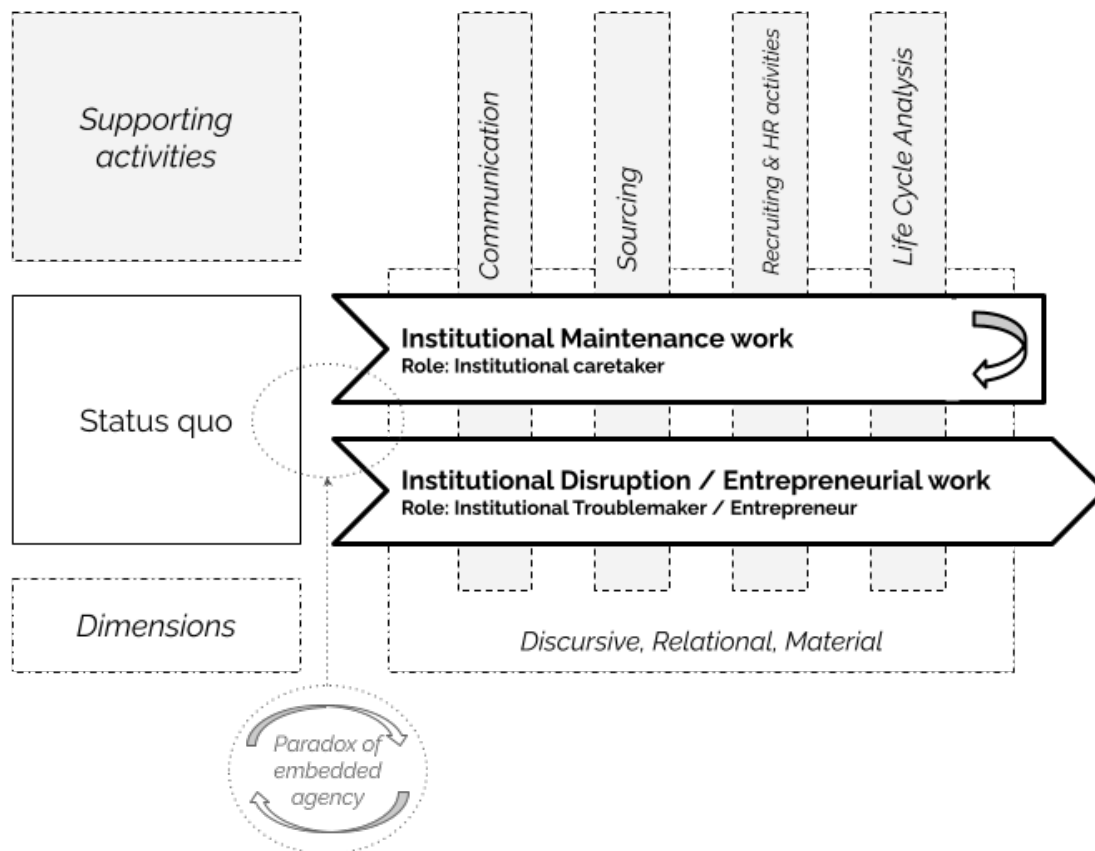

Figure 1. Conceptualization of enactment of sustainability as institutional work in SMEs.

Conclusion

Sustainability work, nowadays a mainstreamed part of running a business (Jamali, 2010), has been studied far more in larger corporations than in SMEs (Maldonado-Erazo, Álvarez-García & Correa-Quezada, 2020; Hörisch, Johnson & Schaltegger, 2015; Murillo & Lozano, 2006; Jamali, Zanhour & Keshishian, 2009), despite SMEs' significant role in worldwide business (Jamali et al., 2009). In order to generate an understanding of how sustainability is enacted in SMEs, this study has put in light the activities done by a wide range of SMEs saying that they do sustainability work. Their stories, from different industries and contexts, have been discussed through the theoretical lens of institutional theory, more specifically the institutional work-perspective, in order to describe how the intentional work by SMEs can be understood as part of an ongoing sustainability work discourse. As the question of how to enact sustainability is high up on the agenda nowadays, such analysis may be helpful for businesses considering their alternatives as pressures on prioritizing sustainability increases.

In this study we have described that SMEs mainly enact sustainability by either trying to go with someone else's stream in order to live up to external expectations, which we consider to be examples of doing institutional maintenance work, or by trying to create the stream for others to go with, which we consider to be examples of institutional entrepreneurial- or even disruptive work. Doing sustainability work in SMEs is, in other words, *very much about intentionally maintaining, creating or disrupting institutionalized ways of doing it*. There is a high degree of intentionality in most of the work related to sustainability, and the institutional work is often done by involving sustainability aspects in supporting activities such as sourcing, recruitment, communication and conducting product life cycle analysis in order to set the course for product development.

Most interesting is the finding that these different institutional work roles can be combined by the SMEs. The SMEs can for instance combine being an institutional caretaker (enforcing institutionalized practices) in one aspect of their sustainability work with being an institutional entrepreneur in another aspect of their sustainability work. There is, hence, a *potential benefit of being within the paradox of embedded agency*, for SMEs to enjoy where entrepreneurial institutional work can be fueled by the legitimacy earned from acting as an institutional caretaker in other chosen parts of the sustainability work. The navigation of this multiple role-situation is part of doing sustainability work in some of the SMEs. Important to note though is that this study has looked at *actions*, *not accomplishments*, meaning that we cannot know if such combinations prove to work successfully according to the SMEs, or not. However, the SMEs did not describe their multi-level work as conflicting, which gives reason to believe that it works well.

This description and analysis of how sustainability is enacted in SMEs contribute to the SME sustainability research with rich descriptions of how sustainability can be handled from a very diverse set of businesses in the early 2020s. It further adds to the growing field of institutional work as an example of what multidimensional institutional work done in multiple institutional roles simultaneously, as a way of navigating a discourse, can look like. This contribution is also valuable for practitioners in SMEs and the SME sustainability discourse, as it opens up for further studies on how these multiple role-situations act out in terms of results and progress for SMEs possessing them. One suggestion for further research is hence to study

the results, or *accomplishments* of sustainability work carried out in SMEs possessing multiple roles, in order to evaluate its effectiveness. Also, studying further how these multiple institutional work roles evolve in SMEs would add further clarity to what institutional environments might trigger them, or what kind of organizational characteristics are necessary for them to evolve.

To make the most of our final words, we wish to leave you as a reader with a broader perspective on how sustainability is enacted in SMEs, with new insights on how it can be done in multiple roles simultaneously in different aspects of the sustainability work. We wish to leave you with the idea that enacting sustainability in SMEs is, most often, very much about either working towards setting the standard for how to do it, or about maintaining a standard way of doing it that one relies on. Further, we wish to have generated inspiration to develop an even deeper understanding of especially how the situations of being in multiple roles that we have described can evolve, and/or what they may lead to in the long run in terms of impact and success. In terms of the institutional work-discourse, we hope to have either provoked or created a curiosity for further research by mixing institutional work roles and argue that they are able to be combined when navigating a landscape of institutionalized practices.

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