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Steering towards Circular Economy

A case study about how individual translation of circular economy influences a multinational corporation (MNC)

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Abstract

Circular Economy (CE) has been argued to be a necessary guideline for improving sustainable development, with the objective to gradually decouple growth from the consumption of finite resources. The findings in this report emphasise the complexity of finding a coherent definition of CE and outline why the concept is translated differently by individuals in a multinational corporation (MNC). Throughout 26 interviews with managers connected to sustainability and organisational change at a Swedish MNC, the report validates that organisations will likely react to external pressures when implementing new ideas. We suggest that organisations have motives to act according to what is considered acceptable since this enhances the firm's legitimacy. Also, we demonstrate that the translation process is important to include in this discussion, especially when new concepts such as a CE will be implemented. The findings reveal that CE means different things to different individuals, which must be taken into consideration in processes of change. We highlight that profitability is still the key factor in strategic decisions, though arguing that an environmental logic is emerging in the current business climate. For organisations to implement a change towards CE, we suggest that everyone inside the organisation should prioritise it on their agenda and see their role in such an engagement. However, a change to CE will likely require significant investments and risk taking. Much focus in previous research has been on defining CE, while we suggest that focus instead should be placed on acknowledging the individual motives to engage in CE activities.

Keywords: *Circular Economy, Translation, Institutional logics, Organisational change, Legitimacy, Individual motives, MNC*

Introduction

There is only one planet Earth. Still, we would need a generative capacity of 1,7 Earths to provide the natural resources and ecological services we use today. By 2030, this estimation is equivalent to 2 planets (Global Footprint Network, 2016). As for today, the economic system of the world is based on the principle of eternal growth and consequently eternal use of our planet's resources (Världsnaturfonden WWF, 2020). However, the more we produce and consume, the more we are stressing the world we live in (ibid.). To handle the conflicts between economic growth and perseverance of our planet, sustainable development has grown in interest. Researchers, experts, and governments have all identified a transition towards a more sustainable system as necessary for the future of our planet (Geissdoerfer, Savaget, Bocken & Hultink, 2017; Markard, Raven & Truffer, 2012; Silvestre & Țircă, 2019; The Swedish Government, 2020; Världsnaturfonden WWF, 2020). One concept that has been identified to contribute to such a sustainable system is the concept of circular economy (CE) which has by researchers, leading consulting firms and businesses been acknowledged as a more essential path on this journey (Ghisellini, Cialani & Ulgiati, 2016; Kirchherr, Reike & Hekkert, 2017; McKinsey, 2021). The CE concept is not a new phenomenon, already in 1989, Pearce and Turner (1989) described how sustainable economic development is influenced by the resources we consume. Even if CE has been called a “buzzword” by researchers (Sauvé, Bernard & Sloan, 2016), the trending idea are continuously gaining attention and having a more sustainable approach has become a critical factor in obtaining competitive advantage (Bocken, Short, Rana & Evans, 2014). The growing interest in CE over the last five years has led to a wide range of definitions to the concept, and researchers have not yet reached a common definition (ibid.). However, a general idea to CE and the definition addressed in this report is retrieved from Ellen MacArthur Foundation (2012, p.7), who proposes that: “A circular economy is an industrial system that is restorative or regenerative by intention and design. It replaces the ‘end-of-life’ concept with restoration, shifts towards the use of renewable energy, eliminates the use of toxic chemicals, which impair reuse, and aims for the elimination of waste through the superior design of materials, products, systems, and, within this, business models”. Moreover, the European Union (EU) have agreed on an action plan towards a CE and portrays an urgent situation where the world needs to move towards a regenerative growth model and accelerate work towards a more circular approach. The action plan emphasises that we must together give back to the planet more than we take and aim to retain the highest utility and value of products, components, and materials at all times (European Commission, 2020).

In this major transition towards CE, the business sector plays a vital role (The Swedish Government, 2020). Businesses can recognise and grasp sustainable development opportunities and make conscious choices to incorporate them into their business models, such as extending the use of products and circulating the material flow (ibid.). Although, with opportunities comes the pressure of proceeding; thus, new organisational practices in the spirit of CE are continuously being developed and managed (Frishammar & Parida, 2019). However, research shows that despite organisations' willingness of incorporating CE, several existing market barriers may hinder such realisation (Rizos et al., 2016). Despite the business sector's importance and possibilities within the CE transition, previous research has narrowed

to address the concept of CE only in terms of definitions, challenges, advantages, and implementations of already existing business models (Dean & McMullen, 2007; Frishammar & Parida, 2018; Kirchherr et al., 2017; Korhonen, Honkasalo & Seppälä, 2018; Schaltegger, Hansen & Lüdeke-Freund, 2015). However, the previous research has mainly been conducted towards SME:s (García-Quevedo, Jové-Llopis & Martínez-Ros, 2020; Rizos et al., 2016) often studied outside-in rather than looking at how the concept is translated within, and why so (Lieder and Rashid, 2016). Interestingly, previous research has given little attention to MNC despite being an essential player in the transition towards a more sustainable planet (The Swedish Government, 2020) and its lack of dynamic capabilities to fully implement sustainable business models (Bocken & Geradts, 2019). A missing and arguably important factor in previous research, which this study addresses, is how MNC incorporates CE into their business practices and its effect on the translation process.

Previous studies (Campbell, 2007; Clemens, Bamford & Douglas, 2008; Delmas & Toffel, 2008; Iarossi, Miller, Connor & Keil, 2013; Strannegård, 2000) indicate that strategic responses towards sustainability initiatives often come from institutional mechanisms which influences an organisations likelihood to act in a socially responsible way. It is often a balance act between exploring new possibilities while exploiting existing capabilities (Iarossi et. al., 2013). It seems reasonable to argue that CE can be such a response, as a result of institutional mechanisms influencing organisations to act in accordance with what is considered as acceptable to gain legitimacy (Campbell, 2007). Meantime, research shows that the concept of CE means different things to different people (Kirchherr et al., 2017). This implies that organisations will manage CE by focusing on certain activities connected to specific circumstances (Lewandowski, 2016) dependent on people's translation of CE (Kirchherr et al., 2017), also influenced by specific industrial sector conditions (Brammer & Pavelin, 2008). Therefore, an interesting aspect would be to add a discussion on how these individuals translate ideas, something that Sahlin and Wedlin (2008) have defined as a process type of research that focuses on how and why ideas become accepted and how such ideas become accepted influence day-to-day organisational practices. If individuals, as in this case, refers to employees at different departments inside an MNC are likely to translate concepts differently, this thus implies that businesses' practices are more dependent on how individuals translate the concept of CE. Therefore, it would be interesting to recognise how individuals in an MNC translate the concept of CE and what motives there are to engage in CE for the organisation.

Within management and organisation studies, the focus has mainly been on describing how institutions are transformed as they become embedded in local organisational practices and routines (Boxenbaum & Strandgaard Pedersen, 2009). The translation process highlights that processes are shaped by interpretations, values and interest of the actors involved (ibid.). Processes are influenced by the context and actors involved in translation, stressing the variety of motives and interests connected to how the organisation is understood and acted upon internally (Sahlin & Wedlin, 2008). An interesting take on this would be to add a perspective concerning institutional logics (Thornton, Ocasio & Lounsbury, 2012). Scholars have stressed the importance of looking at how individuals experience and respond to multiple logics (Lindberg, 2014). Research about institutional logics has mainly focused on the relationship between organisations and the field in which they operate (Greenwood, Raynard, Kodeih, Micelotta & Lounsbury, 2011). Even though the concept of institutional

logics emphasises a macro-perspective (Lawrence, Suddaby & Leca, 2011), Lounsbury (2008) has argued that it is important to focus on actors to understand how logics are transformed in practice. The micro-level has often been neglected (Greenwood et al., 2011) while adding a perspective where actors can be viewed as spokespersons of logic, it might explain how ideas are translated by individuals. With inspiration from Pallas et al. (2016) and Lindberg (2014), we emphasise that these two theories can be combined and add a fruitful discussion of how the competing logic affects the translation processes.

By highlighting the importance of looking at individuals' engagement in organisational change, we provide a lens of translation theory where we try to illustrate that the development of a CE is dependent on people's translation of it. By drawing on insights from institutional logics literature, we suggest that different translation to CE occurs because of different logics. When exploring what influencing CE translation inside an MNC, a qualitative case study was to be preferred. Consequently, the research questions in this report are defined as:

1. *What influences the individual translation of circular economy in a multinational corporation (MNC)?*
2. *How do individual motives influence the shaping of a circular economy?*

We believe this study contributes to the following: First, we address the challenges of finding a cohesive definition to CE and discussing the implications of such definitions. Secondly, we highlight how organisations adapt trends that can be considered external organisational pressure. The process of translation is a result of the actual outcome and emphasises the complexity of a transition towards a CE. Lastly, we provide a discourse to institutional logics where we evaluate that competing logics affect the translation process.

To obtain concrete and focused research, we aim at delimiting the study. The respondents should have prior knowledge about CE and be involved in projects related to sustainable development of CE to access the correct data. Furthermore, the data collection was limited to respondents situated in Sweden, which potentially could generate biased answers. However, due to time constraints and access to interviews, this was argued to be sufficient for the study. Further, the research is carried out from data at one single case company, which reflects their interpretations and individual motives concerning implementation of CE.

Literature review

Circular economy in organisations today

Implementing CE into business activities is a prioritised area for sustainable development, often used as a guidance for organisations to move towards a more sustainable business practice (Ghisellini et al., 2016). To reach the global goals of Agenda 2030 with its 17 objectives for sustainable development (United Nations, 2018), a major shift towards a CE is necessary which leads to a society where resources are used more efficiently (Swedish Government, 2020). However, for organisations and researchers to understand what CE actually means has proven to be difficult (Kirchherr, Reike & Hekkert, 2017). A wide range

of definitions of CE makes implementation challenging, whereby actual implementation of the concept into business practices has been complicated (Kalmykova et al., 2018). A general idea to CE is to create a flow of materials whose aims are to capture value from “end-of-life concept” by restoration and replacing resources into the system again (Ellen MacArthur Foundation, 2012). Others argue similar ideas, that CE is about closing the system by using resources in loops to provide less new raw materials and use the resources already extracted over a longer time (Urbinati et al., 2017). This refers to capturing what previously have been categorised as waste by reducing, reusing or recycling the core materials used in production (ibid.). By that, products and materials are brought back into the circular loops again, allowing products and materials to be classified as new input materials when recycled (Ellen MacArthur Foundation, 2015; Jaeger & Upadhyay, 2020).

Other research suggests that CE is an emerging concept whereby a wide range of definitions can be found (Homrich et al., 2018). The coherent definition from researchers has not been announced but what they all have in common is the theoretical idea that CE is strongly connected to sustainability and guiding businesses towards a more sustainable system (Geissdoerfer et al., 2018). The wide range of definitions have proven to be hard to comprehend for businesses, and the lack of a coherent definition that can be adopted by every organisation is missing (Lewandowski, 2016). CE has already been studied intensively in the scientific literature where a few broad perspectives can be identified (Fischer & Pascucci, 2017; Homrich et al., 2018; Kirchherr et al., 2017). The definition paradigm mainly tries to outline what the concept of CE is, not for every organisation but as a conceptual framework based on previous literature. The industrial ecological path has mainly focused on the broader societally collaboration to implement CE into organisations, whereby partnership between organisations create the benefits to incorporate CE into existing business practices (Urbinati et al., 2017). From these insights, this study does not aim to outline another theoretical definition of CE but instead investigate what is influencing individuals to translate the concept differently, thus why different perspectives occur. Seeing CE as an evolving idea rather than a fixed concept allows the respondents in the study to shape their own view and definition to it, regardless of previous stated definitions.

The concept of CE has in previous studies been categorised as a trendy buzzword (Sauvé et al., 2016) slowly starting to interact and being synonymous with sustainability (van Loon & Van Wassenhove, 2020). However, studies show that actual changes towards a CE de facto have been difficult for companies to achieve (Bocken et al., 2014; Frishammar & Parida, 2019; Bocken, Ritala & Huotari, 2017; Ritzén and Sandström, 2017; Rizos et al., 2016). The concept has been criticised for being both unclear and difficult to comprehend and lacking a clear link to scientific research (Kirchherr et al., 2018; Korhonen et al., 2018). It has been criticised for having highly idealised visions where energy is 100% renewable and materials are fully recycled (Korhonen et al., 2018). Furthermore, there exists market barriers for a transition towards a CE (Rizos et al., 2016), for example a lack of appropriate value chains to support a fully circular transition (Kirchherr et al., 2018) and only a few actors are ready to use waste as raw material for new production (Sauvé et al., 2016). Prices for virgin material are still low compared to recycled material and supportive policy frameworks are yet not in place (ibid.). Kirchherr et al. (2018) suggest that CE will be implemented when it provides economic initiatives, only then can a shift towards a CE be the new norm. Similar

conclusions have been made by Lieder and Rashid (2016) arguing that implementing CE in organisations has been challenging since the linear way still is considered as the norm. Even though organisations identify the environmental benefits with CE, the economical incitements for such a transition have not been incentivised (ibid). They suggest two approaches on how CE can be implemented, either by external pressure or by providing economical aspects to it. However, to successfully incorporate CE in organisations, a combination is preferred (ibid.).

Previous research about CE is closely linked to activities categorised as CE initiatives, whereby a range of research has outlined the conceptual activities related to CE (Kirchherr et al., 2017). Focus seems to be on organisational adaptation, less is explored about how individual motivation inside organisations affects such adaptation. Research shows that the concept of CE means different things to different people (Kirchherr et al., 2017). If individuals at different departments inside an MNC are likely to translate the concept of CE differently, this thus implies that businesses' practices are dependent on how individuals translate the concept of CE. The motive for such individual translations is something not explored in previous research and thus an interesting phenomenon to examine. The trendy buzzword of CE is in this study used as a conceptual idea, growing in popularity both by businesses and governments and affecting organisations on a global level.

Theoretical framework

Translation of ideas and the effect of circular economy translation

With inspiration from Scandinavian institutionalism (Czarniawska & Sevón, 1996; Sahlin & Wedlin, 2008), which highlights organisational variation (Czarniawska & Sevón, 1996) rather than homogeneity as in the case of neo-institutional theory (DiMaggio & Powell, 1983; Meyer & Rowan, 1977), we draw this study based on Scandinavian institutionalism theoretical framework. Czarniawska and Sevón (2005) propose that organisations are constantly translating, highlighting that when anything moves from one place to another it cannot emerge unchanged. Instead, a dynamic focus is applied that focuses on how identities are formed, how rules are established, and how they are rejected and “deinstitutionalised” (Czarniawska & Sevón, 1996).

This process type of research focuses on how and why new ideas become accepted and their implications to day-to-day organisational practices (Sahlin & Wedlin, 2008). Individuals in an organisation will react or, more precisely, translate ideas, rules and norms and find ways of adaptation (Czarniawska & Sevón, 2005). Hence, change is a natural state of mind (Tsoukas & Chia, 2002). Individuals convey and negotiate ideas between themselves. Thus, certain outcomes are created (Sahlin & Wedlin, 2008). By highlighting the dynamics of going from intention to actual outcome, the process of translation refers to all actors whose translation includes all adjustments that influence the process (Czarniawska & Sevón, 2005). In that sense, institutional rules can be said to be reshaped and modified. Sahlin and Wedlin (2008) suggest that ideas evolve differently in different contexts. In practice, that would mean that every time an idea or a practice “travels” through an organisational context, the ideas are likely to change (ibid.). Further, as ideas “travel”, they are also interpreted by all people

which implies that the actual outcome is not necessarily what was first pronounced (ibid.). Interestingly, change often occurs during the same period as organisations seek legitimacy by imitating others' best practices (Greenwood et al., 2008). As Czarniawska and Sevón (2005) portray it, change occurs as a specific organisational form becomes fashionable. Hence, fashion leads to imitation which in turn leads to an outcome that is desirable at a specific time and place (ibid.). Transforming into a CE can therefore be said to be both driven and restricted by a willingness to change, in accordance with what is considered to be "fashionable".

Sustainability is not always an easy task for organisations to address as it plays out in ambiguous and uncertain situations (Hahn, Preuss, Pinkse & Figge, 2014), as situated in the organisation's ongoing activities regarding a transition towards a CE (Kirchherr et al., 2018; Korhonen et al., 2018). In fact, actors that have alternative frames of interpretations may intentionally translate an idea that is in line with their own interests (Boxenbaum & Strandgaard Pedersen, 2009). In other words, it can be a strategic decision to choose to interpret a phenomenon in one way or another (ibid.). Organisations can therefore be said to adopt, but also translate ideas into actions that are in line with their own interest. This could verify that both organisations and individuals are able to form their own organisational practice (Sahlin & Wedlin, 2008) even though they are likely to be affected by what is considered as "fashionable" (Czarniawska & Sevón, 2005) and hence legitimate. As rules are constantly modified, or even ignored, actual organisational tasks will turn out the way they are translated.

Translation theory emphasises the importance of the context and the actors involved in translation, hence stressing the variety of motives and interests connected to how the organisation is understood and acted upon internally (Sahlin & Wedlin, 2008). Translation theory has successfully been used when studying processes in sustainability or more specifically, circular activities (Corvellec, Babri & Stål, 2020; Lernborg, 2021) where the context evolved in a particular place. As we have chosen the manufacturing industry, it will be interesting to understand how the contextual factors alongside how different actors translate the concept to their own actions (Sahlin & Wedlin, 2008), and therefore affect the development of CE.

One organisation - multiple logics?

Another interesting aspect to add is that external pressures are argued to influence a firm's sustainability practices (Campbell, 2007; Fischer & Pascucci, 2017). Companies' sustainability practices can be considered as an enactment of external pressures (Wolf, 2013). Such external pressures relate to building legitimacy and acceptance towards multiple stakeholders (Hessels & Terjesen, 2008). The sustainable strategies formulated by organisations are not randomly expressed, nor formulated as a result of entirely internal decisions. Instead, they are shaped through influences over time and translated, reshaped, and modified to fit a specific organisation (Strannegård, 2000). When the majority of organisations have a particular structure, there exists institutional pressure for organisations to have similar structures in place (ibid.), whereupon organisational work is often very much the same (Campbell, 2007). Once enough people/organisations communicate new practices and gains legitimacy, others will simply follow to not fall behind.

Organisations are not only affected by external pressures from outside-in. External pressures are also channelled to different organisational functions, which influences organisational responses (Dubey et al., 2016). In fact, depending on the influence of different corporate departments, different external pressures will naturally be prioritised inside the organisation and thus will generate different management practices (Delmas & Toffel, 2008). The organisational context should be taken into consideration. For example, decisions taken to support sustainable decisions are dependent on top management engagement and their beliefs towards a sustainable business climate (Dubey et al., 2016). In fact, it can be seen in a sense that organisations are sites in which human action takes place. Interestingly, the discussion about CE has mostly been focused on organisational adaptation, rather than individual action who constitutes the organisations. This can be contextualised by using Boden's (1994) words from *The business of talk*:

“The enacted organisation is produced through the actions and inactions of its constituent members . . . organisations are composite groups of individuals, collaborative to varying extents ... operating in variable ways toward a variety of goals, both shared and, not unusually, divergent.” (Boden 1994, p.199)

We argue that we therefore must consider that individuals will come to play an important role in this transition towards a CE.

A theoretical framework that strengthens this argument is the field within institutional theory, more precisely known as the concept of institutional logics. Research about institutional logics has mainly focused on the relationship between organisations and the field in which they operate (Greenwood et al., 2011). However, individuals are driven by different logics that emphasise differentiation and pluralism (Thornton et al., 2012). The concept of institutional logics focuses on the macro-dynamic of organisational fields (Lawrence et al., 2011) and emphasis that the external environment influences organisations. Even though institutional logic is born out of a macro perspective, it is useful to focus on actors and understand how logics are created and transformed in practice (Lounsbury, 2008). In fact, research in the field of institutional logics has often neglected the micro-level dynamics (Greenwood et al., 2011) and the day-to-day operational work of people in organisations (ibid.). Greenwood et al. (2011) suggest that actors “represent” logics, thus becoming spokespersons of logics. Therefore, using institutional logics in the lens of how people act upon them, a new light will shed on actors compared to the macro-perspective more often used within the field.

Friedland and Alford (1991) introduced institutional logics as a theory of institutions including both organisations and individuals. Institutional logic has been defined as “meanings, values, norms, and/or rules that frame how individuals make sense of the world around them and consequently know how to act” (Cloutier & Langley, 2013). It relies on the idea that organisational behaviour is influenced by different logics, and that the behaviour of individuals can be explained by a certain logic. There can exist several competing logics whereby one should redirect focus to the fact that there exist multiple forms of rationality which underlie change in organisational fields (Lindberg, 2014; Reay & Hinings, 2009). These logics enable actors to make

decisions and actions that contribute to organisational change. Still, competing logics can facilitate resistance towards organisational change (Marquis & Lounsbury, 2007) which highlight that the logic perspective is interesting in the debate concerning CE. The institutional logic perspective highlights that organisations are shaped by their logic which makes them who they are (Thornton et al., 2012). Hence, the internal balance can be challenged due to different perspectives since different logics are associated with different meanings and values which will result in certain outcomes (Reay & Hinings, 2009). Logics can therefore be dependent on translation processes and will be translated based on different perspectives inside the organisation. Studies show that modern societies are influenced by the following logics: market, profession, corporation and state (ibid.).

Figure 1: *Explanation of institutional logics*

	<i>Market Logic</i>	<i>Profession Logic</i>	<i>Corporation Logic</i>	<i>State Logic</i>
<i>Source of Legitimacy</i>	<i>Share Price</i>	<i>Personal expertise</i>	<i>Market position of firm</i>	<i>Democratic participation</i>
<i>Source of Authority</i>	<i>Shareholder activism</i>	<i>Professional association</i>	<i>Executive management</i>	<i>Bureaucratic domination</i>
<i>Source of Strategy</i>	<i>Increase profit</i>	<i>Increase personal reputation</i>	<i>Increase size of firm</i>	<i>Increase community good</i>
<i>Basis of Norms</i>	<i>Self-interests</i>	<i>Associational membership</i>	<i>Firm employment</i>	<i>Citizens membership</i>
<i>Basis of Attention</i>	<i>Status in market</i>	<i>Status profession</i>	<i>Status in hierarchy</i>	<i>Status of interest group</i>

Note: Inspired by Thornton, P. (2004). *Markets from culture: Institutional logics and organisational decisions in higher education publishing*. Stanford, CA. Stanford University Press

The market logic is influenced mainly by an economic logic that focuses on increasing profits and serving the interest of its shareholders. The profession logic is conditioned by a trustee logic that emphasises professional values, technical expertise and serving the public interest. The corporation logic is centred by organisational functioning and balances shareholder interest with reinforcement of employees and management. There is also a state logic which emphasises on democratic participation and the redistribution of resources through bureaucratic channels that increases community welfare (Thornton, 2004).

Another emergent logic is the environmental logic that is driven mainly by protecting the natural environment and decreasing the firm's impact on natural resources (Dahlmann & Grosfold, 2017). A study by Kok, de Bakker & Groenewegen (2017) explored how organisational subcultures and institutional logics affect the development of sustainability policies and concluded that individuals interpret logics affected by their subcultural values, beliefs and assumptions. Previous research shows that environmental managers face competing logics where on the one hand there is a market logic based alongside an environmental logic (Dahlmann & Grosfold, 2017).

In sum, we will use the notion of institutional logic as an attempt to understand why translations occur accordingly. We seek to provide a different perspective on translation theory where we add a micro perspective trying to understand if different logics can explain why CE is a challenging task for organisations to address.

Methodology

Methodology of the study

With the purpose of exploring what influences the translation of CE inside an MNC, a qualitative case study was conducted. This approach provides insight to a general phenomenon (Bell, Bryman & Harley, 2018) and was chosen by using insights from one case company which helped us access detailed information about the phenomena studied (Silverman, 2017). This case study research design aims to bring forth a deeper and more comprehensive understanding on the phenomena (Silverman, 2011) of CE, whereby interviews at one MNC in Sweden were conducted. In order to answer questions such as *what* and *how*, a qualitative study was to prefer (Silverman, 2017). Moreover, this research design is appropriate since it enables us to study routine-based everyday activities and behaviours in practice and generate a more comprehensive understanding of the phenomena (Crowe et al., 2011) something we consider as important when studying how individuals translate ideas of CE into their daily working tasks. By studying one MNC, we were able to gather very detailed and comprehensive data that reflected how individuals translate CE at Company A. The interview data collection was limited to respondents situated in Sweden, which potentially could generate biased answers. Furthermore, the research is based on data from one single case company, which only reflects their view and individual motives towards working with CE. However, our aim is to provide a general idea that can be generalised and adopted to a larger scale (Silverman, 2017) when analysing factors influencing the translation of CE. The established contact with Company A guided us into the field of CE and further helped us find the most relevant employees to interview. The snowball sampling technique provided us with very limited insights and knowledge about the employees beforehand to access to the most appropriate individuals to interview (Brinkmann & Kvale, 2015).

Setting of the study

The case company chosen in this research is referred to as Company A, a Swedish multinational manufacturer company with core activities including production, distribution and sale of industrial products (Case company website, 2020a). With eight major business areas their subsidiaries act independently in sales operations, but the centralised R&D department supports the entire organisation allowing them to take advantage of economies of scale (Company A Annual Report, 2020). The case company is listed on the OMXS30 (Nasdaq, Inc, n.d.) and had net sales in 2020 qualifying them as one of the tenth largest companies in Sweden (Company A Annual Report, 2020). This case company was useful in terms of its size, but also since they have an ongoing strategic investigation aiming at defining and submitting an overall strategic framework related to CE in the second quarter of 2021. The company has been working on moving towards a more sustainable business practice for

many years and some activities can be directly related to CE, such as the remanufacturing and high degree of reused metals in production. The manufacturing industry has previously been categorised as a heavily polluting industry both in production and use of products by customers. However, this has started to change, and the industry is today in the beginning of a transition towards a more sustainable business practices, whereby analysing their journey towards a CE and the phenomena of how individuals translate the concept was suitable to study.

Data collection

For this study we have used 1. interviews, 2. text analysis and 3. observations from internal meetings as collection methods. The sampling frame used for the interviews was drawn from the case company and a purposive sampling method together with snowball sampling technique was used. The purposive sampling method was to be preferred, since we searched for participants with prior knowledge (Collis & Hussey, 2003) to the phenomenon of CE and working tasks related to CE. In order to provide a wider data collection and better understanding for the analysis (Silverman, 2017), different collection methods were used (Silverman, 2017). Altering between interviews, published documents and observations gave the study more data material to analyse and was argued to increase the reliability of the study (Bell et al., 2018). However, a risk associated with multiple data collection methods, as Silverman (2017) suggested, is analysing too many datasets and not studying it in detail enough. The use of multiple sources of data does not automatically improve “the whole picture” and constitutes a risk for the researchers. However, these risks were argued to be marginal and easy to mitigate (Silverman, 2017), because of the benefit the data triangulation gave the study in terms of greater validity and reliability (Collis & Hussey, 2003). The approach required some basic knowledge about the phenomenon studied whereby some background information about the concept of CE was collected. Data collection from previous literature and theoretical framework based on secondary data was conducted where databases such as Business Source Premier, Google Scholar and Gothenburg University Library were used to find appropriate data. Secondary data about the case company such as public information, annual reports and sustainability reports were collected from the organisation’s website which initiated a good understanding of the organisation's strategy and ongoing initiatives. Moreover, secondary data in terms of documents about strategies of a global CE was retrieved from the European Union and the Swedish Government official website. This allowed us to access both external data as well as internal documents. The observations acted as a third data collection method where our contact person at Company A was allocated 15 minutes during the interview, by which we acted as passive audience. The contextualisation phase acted as the first data collection followed by the actual interview phase and post-interview phase. The five weeks period of data collection was equally divided between the phases whereby we visited Company A combined with online video meetings due to the Covid-19 restrictions, which may have reflected the findings of our data. The pre-interview phase acted as part of the contextualising where meetings with our contact person at Company A provided us with an overview of the organisation. Furthermore, we were supplemented with internal and external documents related to the CE concept at Company A. Having a close dialogue with our contact at Company A was an important step towards the development of

our research question, where important details for our collaboration were discussed and verified.

Interviews

The primary source of data collection has been through semi-structured interviews which enabled us to access primary data directly from the company. An interview guide was formulated in a way to best capture how CE is translated and formed in the organisation, questions such as: how do you define and describe CE, followed by questions regarding activities performed today and how changes and strategies could be implemented in the future. The flexibility allowed the interviews to be more open and respondents could share more details, something that has been suggested by Bell et al. (2018) as well as Silverman (2017). Furthermore, by following the interview guide, it was possible to categorise and ensure a degree of comparability between the respondents. We continued to collect data by analysing text and reports published by the case company to obtain new information that was relevant to the study. We identified different perspectives on CE and understood how different business areas were working together on the topic. Our contact person at Company A supported us with a broad picture and was working with similar tasks and therefore participated in the interviews whereby she also asked questions to capture more specific questions related to circular activities performed today. This was an insightful complement to our study where we could act passive and observe how respondents answered these questions.

In total 26 interviews were conducted with sustainability managers, technical development managers and overall purchasing functions at Company A. Figure 2 shows an overview of respondents interviewed related to their position and business areas at Company A. To collect relevant data, the respondent's daily working tasks needed to be connected to at least one of our leading words: CE, sustainability, product/business model development or strong connection to organisational culture and change. It was sufficient to believe that these respondents were translating CE in one way or another linked to their profession at Company A. However, a risk associated with interviewing a homogenous group could be a collection of standardised answers (Bell et al., 2018). However, we believe that individuals with considered relevant experience to sustainability could give the study both validity and reliability, since these respondents represent their business area expertise in the field. Respondents with no prior experience would simply not understand or have the knowledge to provide us with useful information. Beside the fact it was a homogenous group in terms of responsibility and working tasks we tried to diversify our interviewees based on the different business areas but also working experience, age and gender to obtain a deeper and more comprehensive data analysis.

Figure 2: Summary of interviews at Case company A

Business Area	Position	# of Interviews
Group Function Management	Associate Director	4
	Senior Managers	5
	Managers	2
Technology development	Senior Managers	3
Operation managers	Senior Managers	3
Real Estate Group	Mangers	2
Business Area A	Senior Managers	1
Business Area B	Senior Managers	2
Business Area C	Senior Managers	2
Business Area D	Senior Managers	2
Total		26

All interviewees were informed about their anonymous participation as well as the company's anonymity in the study, which allowed us to obtain trustworthy answers and made participants feel comfortable during the interview (Silverman, 2017). To cope with the anonymity, we refer to the respondents with their business titles. When this was not anonymous enough, we tried to interpret their role in the company and create a title that represented the respondent's role in an anonymous way. Due to the Covid-19 restrictions, the interviews were held digitally and only one interview could be performed physically at the respondent's office. However, Company A has worked digitally during the past year, which allowed the respondents to feel comfortable in a digital set-up. The digital interviews lasted around 45-60 minutes, similar duration as the face-to-face interviews at the Company A's office.

Data analysis

All interviews were recorded and thirteen fully transcribed. Due to time limitations, not all interviews could be fully transcribed. This was partly solved by taking comprehensive notes where one of the researchers was leading the interview where the other took notes and building a "map" to access the recorded material when interesting topics were discussed. The empirical findings were compared and analysed with chosen theoretical framework consistently during the interview phase and afterwards. This allowed us to gather a general idea of the collected material during the data collection phase (Bell et al., 2018) and helped us identify interesting topics brought up by our respondents during the interviews but also to identify when saturation of data was obtained (Glaser & Strauss, 1967). The idea was to obtain a rich picture and comprehensive data from a case company to test and verify existing theory, but also to investigate what is influencing the individual translation of CE. Further, the interviews were translated from Swedish to English. This was carefully made to make sure that no misunderstanding and faulty interpretation were done, which can be a risk when translating data from one language to another.

The analysis of data was conducted in three steps, inspired by Martin and Turner (1986). The first step was to transcribe the interviews and identify codes. This was done during the interview phase and we concluded at an early stage that interpretations and motives were different among our respondents. This data was considered important to answer the

research questions. After completing all interviews, the second stage was to read the notes and transcriptions once again with more codes being recognised, whereby a number of different codes had to be narrowed down. Having a large number of codes was aggravating the process, whereby we identified some broader patterns of codes. These codes referred to how the respondents interpret the CE concept. Keywords and citation gave us the following codes: Acknowledgement of climate risk, business opportunities, sustainable development, legal aspects, disruptive innovations, organisational change, legitimacy building, business models, and the 9 R's of circularity. By dividing the codes into broader key words, it allowed us to analyse data suitable for the study. One reason we identified such a wide range of codes could be explained by our questions being rather open and not specific enough. Even though the idea was to let the respondents do their translation of CE, it was challenging to identify and analyse when the answers were not concentrated on the purpose of this study.

By categorising the coding in a second step, we managed to identify a few key themes regarding motives being connected to how CE was translated. We also analysed our data based on each respondent's position in the company, their view on organisational change and their engagement in circular initiatives today. By critically assessing whether these findings helped us answer the research questions, we could conclude that all data was not sufficient to retain for further analyses. In the final step, we categorised our collected material into different themes and later narrowed it down to four general more theoretical themes on how CE was translated. These themes refer to: profitability, prosperity of our planet, organisational development, and legalisation. The profitability theme refers to findings related to how CE was identified as business opportunities and model to minimising cost. It was also identified as a fear of spending money on CE initiatives unless profitability could be guaranteed. The prosperity of our planet refers to a desire to not only maximise profit but see CE as a driver for better sustainability practices, acting as a motivator for Company A to be competitive in the future. Organisational development was constructed as a theme for findings regarding CE as a tool to drive organisational change and the necessity to change in order to implement CE, and remain competitive. Legalisation was a theme that classified activities of CE as driven mainly by regulations and legal aspects. Based on these themes we further identified differences about how respondents differ in their translation of CE and found patterns related to their profession, underlying motives to CE and closeness to executive management. Furthermore, these patterns acted as our explanation to how and why differences in interpretations of CE occurred inside the organisation.

The interview data and secondary data was analysed together with the primary task to identify similarities as well as differences in the collected data. By drawing on the theoretical framework of translation and institutional logics, we could analyse how the concept of CE was reflected upon and understood within the organisation, and how various actors translated it into their own local context. This was done in order to compare and put the findings in a more general idea (Martin & Turner, 1986) towards the CE phenomenon.

Ethical consideration

The ethical aspects with interviews need to be identified and managed. Doing interviews could be based on subjective interpretations from both the researchers and respondents (Bryman & Bell, 2015). The asymmetric relationship between the two, and given the fact that

interviews were not daily tasks for our respondents consisted of a risk but were managed by trying to build trust and explain the anonymity the study will have. However, we were aware of the risk that we could receive biased answers and there might be a risk with high involvement and dependency from the case company. One risk is also if they try to influence and lead the study towards their benefit. This was partly solved by offering a separate presentation to the case company instead of the academic report. The anonymity of both the case company and our respondents allowed us and our respondents to feel comfortable during the interview. Also, all respondents were informed that any involvement is voluntary and that specific information from one respondent would not be given to their employer. This further aimed to minimise problems with harm-to-participants (Bryman & Bell, 2015). The risk associated with social desirability where the respondents were trying to answer in a more socially accepted way rather than expressing criticism of the company (Lavrakas, 2008), also consisted of a risk that had to be managed when conducting the interview. In the beginning of the study, we signed a contract with the case company where we agreed on how to handle the collected data and confidential information. Recordings, internal documents, and internal information gathered from the interviews were deleted and we agreed to not share this information with anyone other than the participants in the study. The organisation allowed us to collect material connected to the purpose of our study.

Findings

Without an align definition

Company A has for many years worked with strategies to move towards more circular designed products, increasing the amount of recycled materials used in production and renewable energy on their production plants. Still, CE is a rather new concept for them even though some ongoing activities are closely linked to CE, such as remanufacturing, high level of recycled raw materials in production and refurbishment of older products to extend the life cycle. A wide range of definitions of CE was framed by the respondents. Some described it as reuse or remanufacturing activities, while others suggested CE to be about closing loops of raw materials, creating new business models and improving resource efficiency. Moreover, everyone argued that it was about time for someone to define what CE means for the organisation and employees, since CE was claimed to be difficult to understand. One reason to have a clear internal definition to CE was to encourage employees to work towards the same goals:

We need to create a shared view of CE. The maturity level in our company is not equal. Instead, we can see that some have done a lot while others have not. It is clear that we need to create a common internal definition in order to reach the full potential of a CE (*Sustainability reporting director*).

The lack of a coherent definition made many of the respondents unable to define what a CE meant to them or more specifically, what it meant for their daily working tasks. In fact, the concept of CE in Company A was still considered to be vague and ambiguous, especially in the context of an actual implementation. All respondents emphasised that CE will be very

important to stay competitive in the future, but how it will affect the company and their daily tasks and activities were not easy to explain.

A strategic movement towards a CE has not fully been defined or clarified to employees but from their Annual report (2020), the definition is about the efficient use of resources. They state that there exist large incentives for rethinking existing production patterns. By designing properly, products and materials can be kept in the user phase for a longer period. Another definition to CE comes from the capital market day (Company A video, 2020), where they communicate that the goal of the coming decade is to move from only delivering products to offering a solution instead. The executive management connected to the overall strategy describes CE as new business model innovations. Not only reuse, remanufacturing or recycling but the equipment-as-a service will enable them to retain customers over a longer time. “A very important aspect approaching the CE, will be our change towards delivering a service, instead of a product.” (Company A, Senior Vice President Group Strategy). This enables a longer life cycle interaction with the customer, which will prolong the revenue cycle. In this case, CE was argued to be a tool for new revenue streams.

I think that adopting new business models will be necessary to succeed in the future. We must be able to scale up good initiatives and try to create value elsewhere than from the amount of sold products. Right now, it is done independently, but to succeed, it needs to be cross-functional initiatives (*Vice President Strategy, EA & Analytics*).

Still, implementing such models was identified as a challenge that will require a new way of thinking.

Furthermore, CE was also understood as a way of reducing the environmental impact. By joining the Science Based Targets Initiative, Company A commits to reduce global warming to 1.5°C by 2050. They believe the transition towards more CE activities will enable them to reach this goal. The reuse of material has been identified by the company to be a key enabler and could accelerate the transition towards a CE (Company A Annual Report, 2020). However, as mentioned by numerous of the respondents, reusing materials is only one part of decreasing the footprint. It will not be enough to reach the goal of zero emissions. A much more comprehensive strategy involving all business units and new business model innovations need to be in place before fully transforming into a CE. Moreover, clear targets and goals have not been communicated to employees who still try to define the concept of CE. Measurements have not yet been identified but nevertheless something argued to be very important in order to succeed.

We need clear objectives, concrete methods to be able to measure and accelerate the transition towards more circular activities. If not, people will interpret what to do by themselves and no big steps are taken to lead the company to the future (*Head of Sustainability and PA Business Area D*).

Another common view of CE was that it was argued to be highly visualised with objectives impossible to accomplish in the current business climate. Hence, CE was described as a utopia and some argued that it is impossible to close all loops and move in the same direction

at the same time. The change process is possible on a local level, but other countries have other conditions and if they should be included in the circulatory system, the transition was argued to be very complex.

Interestingly, it was observed that employees also prioritise work based on self-interests. Thus, fulfilling sustainability objectives was not necessarily first priority. A concern regarding the responsibility in this transition was addressed, something that was thought to slow down the transition due to the lack of no clear guidelines for how individuals should work with it.

1. Nobody is responsible for this; it is yet not clear who and what one should be responsible for. Everyone's waiting for someone else to start and lead the process, and that does not fasten up the process (*Env & Substance Compliance manager*).
2. CE is also about making people prioritise the subject, we will have to work on our internal maturity (*Head of Sustainability and PA, Business Area D*).

Moreover, the majority of respondents believe that individuals make their own definition of CE, something argued to be problematic since these ideas are now evolving little by little and the benefits of being an MNC are lost. Many wide definitions were something many respondents were already aware of:

Some people would argue that they act circular today when recycling plastic or packaging. Others would argue that we are circular the day when we provide only services, using only recyclable material and remanufacturing all our products (*Real Estate Environmental manager*).

It was thought that people might share a common view on the organisation's objectives and vision, but they have different views on how to achieve those objectives. Also, it remains unclear whether those objectives can be connected to certain people inside the organisation. "People have different tasks in a company, and CE is currently not on everyone's table" (*SoC and Leader materials*). This implies that looking at CE from an individual perspective, it can be noticed that CE does not necessarily affect everyone in the organisation.

CE as a business opportunity - to what price?

Being a public company clearly puts pressure on maximising profit. This was a very common view expressed by employees and acted many times as both a hindering and motivating factor to engage in circular initiatives. It is a balance between delivering profit to shareholders today at the same time as securing revenues in the future. By 2030, more than 50% of Company A's annual turnover is expected to be generated from services and subscription models (Company A Annual Report, 2020). However, moving from one model to another is not easy, especially as KPIs are measured and interpreted by investors. This raised a discussion about what would happen if they stopped publishing how many new orders they have, which continued as a discussion whether the stock price would go down or not. Respondents expressed a need to fulfil current goals and be legitimate to existing stakeholders. A concern regarding the change process related to what the market expects was identified and many employees stated similar thoughts as the Dir of Sustainability reporting:

After all, we need to ensure that our investors get the return on investment they expect, and therefore it is difficult to be a pioneer in an industry. Low-risk investments tend to be the leading strategy even though it might put the company in a vulnerable situation in the future. Circular initiatives are clearly not a low-risk investment whereby middle managers tend to look for more reliable projects showing good revenues today (*Dir Sustainability reporting*).

Several respondents argued that there existed a need to show profitability before implementing a circular initiative and expressed it as:

It is not difficult to try out new initiatives, but if we want to succeed, we must be able to scale it up and before doing so we must guarantee profitability. (*Dir. Env. & Innovation*)

Another common theme amongst our respondents was that sustainability has been important for many years and will continue to be important in the future, but they are operating in a world where value is still measured in a linear system, not in a circular system.

We must include circularity in the economic model, we cannot be circular until stocks are valued based on these measurements. Unfortunately, money talks (*Soc and Leader materials*).

Given the scenario that CE does not provide economic benefits to the organisation, we could observe a potential reluctance when it comes to new CE initiatives. After all, business is about making money. If the price factor is still the most important factor, the question is if circularity will be prioritised as long as the cost is higher. By adopting a strategic approach to CE, the associate management believes in a new way of doing business, which could create potential ways of reducing costs. Several respondents suggest that there truly exist economic incentives to engage in CE since such an engagement could lead to cost savings, better resource utilisation and goodwill of being pioneers. Previous CE initiatives, such as remanufacturing has been successfully implemented as a way to lower cost and use raw material for spare parts to customers. However, when CE activities require investments and higher initial costs, it is difficult to suggest new ways of doing business.

Previously it has been legalisation motivating us to perform better in sustainability, doing it on a voluntary basis has just been too expensive. Being first comes with challenges when you have no other to copy but I think that this is changing today and perhaps Company A can take a leading role and still find economic incentives in a transition to CE (*Sustainability Manager Purchasing*).

Other motives to engage in CE were argued to be based on pure legalisation aspects. The need to cope and proactively work ahead of the legal aspects was argued to be necessary to not end up with reactive strategies to CE.

I definitely believe legalisation of CE will accelerate the process of operating more circularly in the future. The legal requirements will most likely force organisations to know more about their entire value chain, including taking back products that are put on the market and be responsible for it (*Dir. Env. & Substance Compliance*).

Organisational development

The general consensus is that CE will continue to grow in interest.

In fact, sustainability is nowadays on everyone's agendas and the one who can find the right recipe will be the winner in the end. There is really no way out and if we cannot cope with it, we won't succeed in the future (*Brand Creative Advisor Group*).

In this shift, it seems like strategy comes to play a role in forming organisations' business practices, especially when risk-taking regarding new initiatives is discussed. When implementing CE, it was argued to require a new way of thinking. The level of boldness and innovative spirituality was expressed to be important for implementation of CE and addressed as missing parts in current business decisions.

Being at the forefront requires effort, financial support and risk taking. Still, if we are to shift to a CE, we need to be more edgy and take more risks to create an exponential effect on best practices (*Corp. Communication Brand Director*).

To make a shift towards a circular society, several respondents emphasised a need to be bolder in decision making.

It is only natural wanting to preserve the heritage, but it might be very costly in the future. We have seen many good examples such as Uber, Airbnb, Spotify, and e-commerce which all managed to basically steal part of whole industries. Only a few brilliant examples of innovation and boldness, and we can expect more of that in the future (*Corp. Communication Brand Director*).

There is a shared view amongst all respondents that the size of the organisation both has advantages and disadvantages. On one hand the organisation has the ability to make a change, both in terms of financial stability and ability to reach out to a larger audience. On the other hand, one challenge is that decisions on all levels must be firmly established and that can take time in a multinational organisation. Also, knowledge and best practices can have difficulties reaching out in large organisations.

Transfer of knowledge inside an organisation is crucial, and for large organisations as Company A it has been time consuming to share and legitimate this knowledge inside the organisation (*Soc and Leader materials*).

A common view regards the process of change in the organisation. Respondents felt from previous experience that new ideas emerging at business areas often travel slowly inside the organisation. Only when new ideas have been defined and incorporated in the strategy with clear goals, change starts to evolve. The electrification shift have been such an example, once it got established as a clear strategy for the future, the shift was happening fast. The idea to implement CE was further agreed to follow the same habits, where we have yet not reached a breakthrough in the same way as we have done with the electrification of products. The director of sustainability reporting mentioned how he believe ideas are turned into actions:

Imagine a big ship, in the beginning you turn the steering wheel, it reacts slowly, but when it starts to turn it does not stop. It is the same with a strategy, it is hard to stop it once you have clear goals (*Director of sustainability reporting*).

Moreover, people felt that CE is a good vision for the organisation. But in reality, it is easy to end up trying to cope with legalisation. Reactive activities were not something individuals preferred, yet importantly something that had to be managed to be able to sell products. Even though everyone agrees that the company should implement activities fostering a CE, it is changing too slowly as a fear of ending up with a higher cost.

The whole industry in which we operate has been slow and conservative. To engage in CE, we must reconstruct our entire offer which will require not only new competences but also boldness and a new level of risk taking. Being sustainable today is actually profitable, we only have to realise that (*Sustainability Manager purchasing*).

An important statement from the business area managers was the need to have support from the top management team. An organisation that follows acts rather than taking the lead, will not earn the big bucks in the long run.

We communicate how well prepared we are for the future, but as soon as it comes to actual changes, we are afraid of spending money on the wrong things. If we want to lead in this transition, we must have the greatest support from top management and maybe actually lose some money to be able to win in the long term (*Head of Sustainability and PA*).

Several discussants emphasise the need of having fruitful collaboration both inside the industry and cross-functional collaboration internally. This was identified as necessary, but also something that could be problematic. When organisations work together there is potential for better collaboration and solutions, but there is also a business conflict where everyone wants to be the big winner in the end, grabbing the large piece of the cake which can lead to difficulties when creating competing collaborations.

Becoming circular requires a holistic perspective where we can close the loops in all our functions. One of our most important challenges will be to cooperate and find synergies that benefit everyone (*Vice President Quality and Environment*).

In interviews with managers at purchasing departments and managers with strong supplier connections, it was argued that Company A was more engaged in circular activities compared to their suppliers, something identified as problematic. “In a CE, it is not clear when your responsibility starts and when it stops” (*Sustainability Manager purchasing*).

A very interesting topic discussed refers to how activities related to CE are considered when communicated in goals and decision-making. As mentioned, respondents highlighted that CE will be important in the future. The strategic decisions that regard the future, combined with clear visions have been defined by leaders but they have yet not been internalised to all employees and incorporated in decisions taken by the organisation today. The respondents often classified their CE ideas to be either reactive or proactive. The more operational decisions respondents were responsible for, the higher degree of reactive CE

activities was identified. They were more trying to follow legislation and regulations. Proactive CE activities could be classified more towards future strategic manoeuvres, often communicated from the associate managers. It was said that: “Top-down sets the boundaries, bottom-up is making it happen but everyone needs to be fully engaged and motivated to do it” (*Regulatory Affairs Manager*). A disparity regarding the ambition level was identified between those who saw CE as a part of future strategies, and those who were closer connected to activities fulfilling the current strategy at the business area level today.

To conclude, the main findings indicate that:

- 1) CE is not yet defined internally. Hence, individuals do their own interpretations based on their personal motives to engage in such activities.
- 2) CE is argued to be very important for the organisation in the next few years, whereby it is time for the executive management to set the boundaries for such a transition. All individuals must work cross functional towards measurable and defined goals of CE. However, the business areas suggest that it is up to executive management to coordinate the important cross-functional collaboration to successfully accelerate a transition of CE. Meanwhile, the executive management indicates that the opportunities already exist to start working with CE.
- 3) Previously innovative ideas have been slow to reach actual implementation but once these are incorporated into the overall strategy, achievements are happening fast. The CE approach has only reached the idea level, and everyone is waiting for someone to take the lead.
- 4) The cost focus is still the prevailing factor for the company and to accelerate a transition to CE, further focus should include more risk-taking and long-term perspective.

Discussion

Looking for a coherent definition

With the ambition to explore what is influencing the translation of CE and how the individual motives shape CE in an MNC, there was a need to identify how the case company interpreted and defined the concept of CE. Previous studies suggest that a common definition to CE has been hard to provide (Kirchherr et al., 2017). It is therefore not surprising that Company A experiences similar challenges in their way to find an organisational definition to it. One reason for why CE is translated differently can be a result of its complexity and the wide definitions that exist (Kirchherr et al., 2017; Lewandowski, 2016). People cannot simply clarify what CE means for their role of expertise or more specifically, how they can replace existing methods to more circular ones. They take note that they should act but actual outcomes are still far away from what is publicly announced. If organisations are to contribute to actual activities, they must be able to sort a definition into concrete and applicable actions styled to fit the organisation and its specific industry conditions before it can be implemented. This is in line with Lewandowski (2016), who highlighted that it is necessary to narrow down the concept when managing and implementing CE into organisations. It can further be explained by Czarniawska and Sevón (2005) arguing that all actors translate processes

individually which create adjustments that influence the outcome, something identified in the findings to be one factor holding back a transition to CE. The wide range of definitions leads to an ambivalence view on CE for many of the respondents. As there is not an explicit definition to CE, individuals are experiencing difficulties in adapting activities to it. Also, a clash between a necessity to define what CE means to the organisation, and what activities that can be performed by employees exists. By that, people are not able to grasp the entire idea of CE. In fact, ideas are not turned into actions to a large extent because everyone is waiting for someone to define it. The findings strengthen the argument that CE is a wide and ambiguous concept in general (Kirchherr et al., 2018; Korhonen et al., 2018). However, respondents agreed on a necessity to have concrete definitions and measurements in relation to CE, in every business area, to make sure that the entire organisation will work towards the same goals.

Having a clear definition to CE, communicated from executive management was an overall idea supported by many respondents. This could be in line with Dubey et al. (2016) suggesting that the top management team needs to demonstrate an ability to act and lead the way towards a CE. Meanwhile, the executive management team revealed that employees at the business areas are the ones who must act and adopt more circular approaches which created an antagonistic relationship between the two actors. As far as we can observe, the executive management concluded that actual outcomes will be dependent on the people working with these tasks in their attempt to actualise them. Meanwhile, people on the operational level did not necessarily see their role and how they can start to make a change. It is constructed as a scenario where it is not clear who should be responsible for what and what role one has in the shift towards a CE. We do not however believe that this confusion lies solely on the case company at hand, but rather the fact that they are in a shift where they must reconstruct major parts of their business offer in a society who has not yet defined what CE actually is.

Some argued for a situation where there might be a clash of having a clear definition of CE since it could restrain them in various ways when it comes to innovating distributive ideas regarding CE. If the top management team does their translation and defines CE, the concept would become internalised. This could lead to the individual translation being hampered. When this occurs, the entrepreneurial innovative ideas shaped by individual interpretations must be matched against the strict path a definition might create. There is a clash between finding a definition that is suitable for the organisation's existing business practice and at the same time generating circular activities, whereby these definitions could decrease the potential outcome of the broad CE concept.

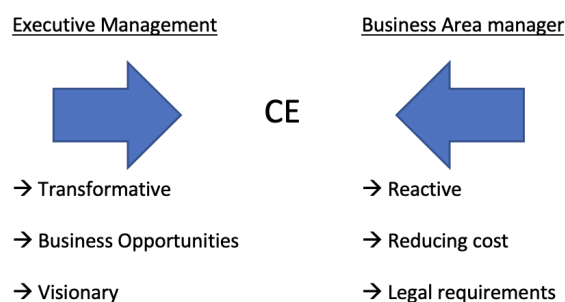
As Boxenbaum and Strandgaard Pedersen (2009) suggest, individuals can interpret ideas in ways that benefit their own interests. In that case, it is up to every person to make their own interpretation of the concept, people that have alternative frames of interpretations may translate ideas based on their own interests. As stated in the findings, if some people would consider recycling their lunch packages as circular, while others would consistently work with circularity in all their daily working tasks, actual outcomes would play out differently. Those individuals who would genuinely try to cope with new methods in their daily working tasks would probably create more opportunities compared to those who would characterise themselves as circular when recycling their lunchbox. The findings emphasise

that people do translate the word CE differently, some would argue that they are in a circular shift now, others have argued that much will not have happened in the coming 10 years. It was not either clear if CE was affecting everyone in the organisation. This can be problematic because cross-functional work is expressed to be a necessary key factor to reach ambitions towards a CE. There is a divided opinion if CE affects everyone in the organisation which can be seen as rather contradictory, some respondents argued CE would not per se affect everyone in the organisation while others pointed out that everyone must see their role in this shift.

Another way of how CE was translated could be identified as individuals having their view on how certain things must be in place before adapting work towards it. If you cannot measure if something is circular or not, it is difficult to act upon such non-existing measurements. And if you cannot understand a coherent definition, it is difficult to work towards such objectives. Critics argue that CE is a utopia (Korhonen et al., 2018), a goal achievement impossible to meet in a business climate, something that also was mentioned by some of our respondents. Reaching total circularity can thus, under existing societal structure (Lieder & Rashid, 2016) and level of knowledge, be impossible as individuals or organisations are not fully confident on what it means and if it can be achieved. This raises questions if organisations should really focus on understanding and defining CE as it has been defined so far or, perhaps the organisation's goal should not be to create total circularity. Instead, organisations could focus on finding a clear and transparent definition to CE on a business level and find appropriate ways of measuring CE. If so, employees can understand and make sense of the concept in their daily working tasks. It would create the incentive to change if business functions are evaluated based on these measurements. In this way, organisations can learn from each other and over time create a broader and deeper knowledge of what CE is and how it can be better achieved in practice.

To conclude, the ideas of CE are translated differently between individuals. All point out the importance of engaging in CE. Though, Figure 3 suggests that CE is understood differently based on the role of the respondent. On a strategic level combined with what is communicated in annual reports, a more transformative mindset could be identified. The executive management experienced CE as providing many business opportunities whilst managers working on operational level were more focused on legal responsibilities and experienced real actions towards a CE as more challenging due to strict cost focus and technical limitations. They were more concerned with actual implementation and expressed several difficulties with such activities. The closer the respondent were to operational decisions, the more reactive statements could be identified.

Figure 3: *View of CE based on position in the organisation*



Financial pressure in Circular Economy

Despite that sustainability is a prioritised area both in terms of competitive advantage (Bocken et al., 2014), gaining legitimacy (Hessels & Terjesen, 2008) and prosperity of the planet we can observe that it conflicts with profitability, which is still top priority for organisations today (The Swedish Government, 2020). One may argue that managers lack the ability or motive to understand what is best for the company when it comes to the cost of CE. A common view regards the market value, where it was suggested that it is not acceptable to engage in high-risk projects and drive new innovative change processes if profitability is not secured. If these projects are not appropriate to create market legitimacy (Hessels & Terjesen, 2008), individuals do not act even though they identify potential benefits by adopting a CE. The explanation to why profitability still is considered as the organisational norm was thought to be that public companies need to act according to market requirements and expectations, to gain the legitimacy needed. This could explain why individuals, thus translating in a certain manner, react passively when the cost surpasses the utility since there exists financial pressures to deliver profit rather than fulfilling circular ambitions. An interesting discussion to this would be when we reach a point of acceleration towards more sustainable businesses where the market does not expect high returns directly but finds a potential in investments for future business opportunities. Quarterly financial reports indicate how well the company is doing short term but could also hold back investments in CE affecting the company's long-term profitability.

Another pattern identified regards the legislation and regulation which has previously acted as a catalysator for strategic decisions related to sustainability. The findings reveal that we might soon reach a point in which decisions are taken based on financial valuations as well. As Lieder and Rashid (2016) argue, implementing CE into organisations has been challenging when the economic incentives have not been clear for neither the organisations nor society. If sustainability or more specifically CE is to be replaced as an organisational norm in a society where value is measured based on that, things can start to change. As the economical aspect and a need to keep up with legislation were motives to engage in CE, we draw on research from Lieder and Rashid (2016) who argue that a combination of these two motives will most likely actualise a CE transition. This strengthens that motives do exist for a transition towards CE. Still, such a transition has yet not commenced. Maybe the economical or legal motives are not strong enough for a transition to be implemented. When no strong incentives for CE implementation exists, none is willing to take the lead in a fear of investing in non-desirable strategies.

An interesting discovery from the findings reveal that the closer contact the respondents had to the overall strategy, the more economical incentives were identified. They were more optimistic that CE will lead to future cost savings and business opportunities while respondents classified to the substance of concerns position were more optimistic that legalisation will fasten up a transition. Due to stricter regulations, work towards CE will motivate them to work towards these objectives since the opposite would lead to additional costs. They were not convinced that business opportunities would fasten up the transition since the cost for recycling today is often more expensive than producing new products, something that Sauv e et al. (2016) has mentioned as problematic. Based on this, it can be illustrated how an implementation of CE will be an outcome of an individual's translation of

the concept where different individuals characterise a transition towards a CE based on different objectives. A paradoxical relationship that could be identified was that CE was argued to lead both to cost savings and future business opportunities. Still, people working close to the operations were not comfortable with spending money and trying to incorporate these initiatives. Despite that CE potentially could lead to cost savings and profitability, it is confident to cope with secure sources of profit primarily. Therefore, it was suggested that the organisation needs to be willing to have expenditures and take risks to prioritise CE, something that was mentioned to have restricted them before. This illustrates a paradoxical relationship where the respondents argued that the organisation must spend money on CE whilst decisions were mainly driven by cost incitements which created a trade-off resulting in passivity.

In line with Czarniawska and Sevón (2005) who suggest that individuals in an organisation will translate ideas, rules and norms and find ways of adaptation, we can see a similar pattern in this case. It plays out as if the norm is still driven mainly by economical incitements, which holds back employees to act in accordance with CE. Rules are important and constitute to gain legitimacy. Moreover, ideas are willingly received but are also “rejected” if they do not meet the requirements of the “norm”. It constitutes as if CE is interesting and important but to operate in accordance with the concept, ideas turn into actions but often become rejected to some extent because of several reasons as in this case identified as a need to deliver short-term profitability. Also, the technological aspect is identified in the individual translation process. To what extent can a product be designed, recycled, or remanufactured a hundred percent in line with CE?

Not too fast, not too slow

The notion of CE is according to all representatives necessary and has grown in interest during the last year. Though, it is still a trending word and people are not comfortable to suggest new ways of adopting circular initiatives, unless it results in profitability. It can in fact be argued that one has an ambition to stay competitive and adapt to trends, rather than leading the transformation to a CE. One explanation that has been elaborated on earlier is that it is simply too expensive to take the lead. For example, all respondents had a clear view that a circular flow of material will replace a linear flow of material in the future, but several respondents could not suggest how materials could be recycled de facto. It seems therefore reasonable to argue that the norm influencing organisations are still aligned with financial metrics. In line with previous studies (Greenwood et al., 2008), we suggest that change is limited to others’ best practices. For example, few respondents believed that major changes would be actualised today. This could be explained by Czarniawska and Sevón (2005) who portray change as something that occurs as it becomes fashionable.

A good example of this was the rising of electrification in their industry, which has during the last years had a tremendous impact on the whole industry. Comparing that with CE, it was argued that we have only reached the development phase, an early maturity phase where organisations just started to see the potential of such business practice. It is not until the world around them has defined an organisational practice as successful that organisations are able to see their own potential in such success. In this case, Company A clearly is pushed by

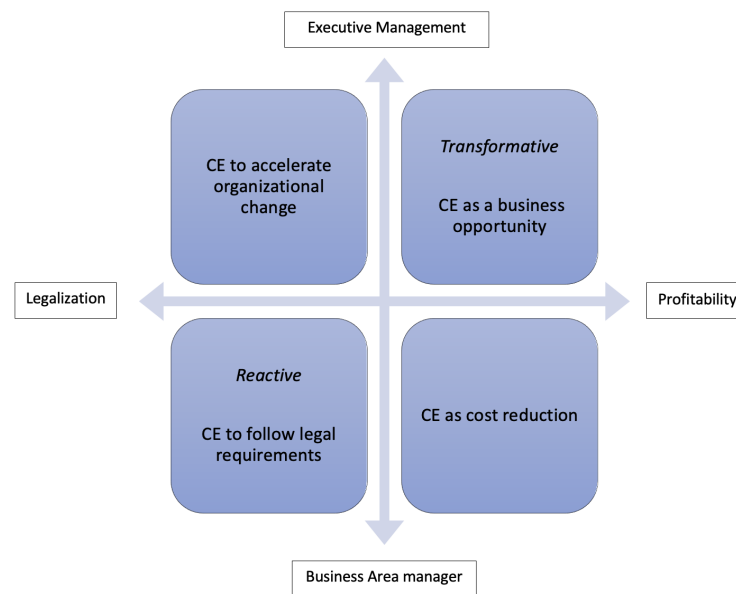
the norms existing in their external environment to engage into CE, and acts upon these trends to be legitimate to the market.

This is in line with Campbell (2007), Hessels and Terjesen (2008) and Strannegård (2000) who have suggested that choices taken by organisations are taken based on external pressures. CE is still a widely open and undefined concept whereby organisations still try to outline their potential benefits at the same time act in a responsible and appropriate way to what the market expects. There seems to be a conflicting dilemma where on the one hand, respondents are positive towards a shift but on the other hand, they fear that actualisation will be restricted by several different barriers, something that Rizos et al. (2016), Kirchherr et al. (2018) and Sauvé et al. (2016) have mentioned in their own research. Maybe this highlights the difficulties with CE. CE is neither clear nor useful in terms of implementation since it highlights the need to take care of materials in a good way, but not how it should be actualised. This, however, is not where the main conflict is identified. As mentioned, the need to show profitability was identified and if economic incitements were lacking, something that Kirchherr et al. (2018) and Lieder and Rashid (2016) have identified as problematic, implementation was difficult to accomplish. It is simply to say that sustainability is important, but business is about making money. An interesting finding from this was again in line with translation theory, this time in accordance with Sahlin and Wedlin (2008) who have emphasised the importance of the context. The context illustrates in this situation an external pressure that is currently not strong enough to change the organisation to act otherwise. As stated, the industry in which they operate has been slow and conservative. Also, to preserve the historical heritage was mentioned as something that has been important for the organisation. Moreover, as mentioned by Brammer and Pavelin (2008), organisations are influenced by specific industrial sector conditions which constitute another contextual factor. When external factors become strong enough, organisations will have to act in accordance with that to remain competitive. In this case, it looks like these external factors are lagging behind to fully change into a CE.

What's in it for me?

By stating that individuals clearly have their own ways to achieve certain objectives, it is also clear that individuals have different motives to engage in CE. Looking at Figure 4, the vertical axis represents the closeness individuals have to the executive management and the horizontal axis represents their motives to engage in CE, as mainly driven by legalisation or by business opportunities for future profitability.

Figure 4: *Motives identified to engage in CE*



Interestingly, the profession individuals belong to, shaped their motives to engage in CE. We state that the closer connection to the executive management, the more visionary view individuals have on future strategies connected to CE.

Resource efficiency and new business model innovation was identified to be this group of individuals' view on CE. At this strategic level, individuals also had a more transformative mindset towards CE, as a way to engage in new business opportunities and create competitive advantages. These managers had clear motives to deliver a long-lasting return on investments for investors. However, the bottom of the vertical axis represents the business areas managers, who translate CE as a tool to reduce costs which can prosper return on investments. This clear cost focus drives business area managers to innovate new ways of reducing cost to reach the profitability goals for the organisation. What these two business functions have in common is the incentives to deliver profit, and the translation process of CE becomes related to meet this objective. However, on the left side of the quarter were those who had a close connection to legalisation, both as reactively managing legal requirements but also a willingness to influence policies to and push CE as a tool to promote prosperity of our planet. Based on these insights, we argue that the individual translation of CE is in fact a consequence to their tasks in the organisation. These different motives can be challenging to address in an undefined conceptual idea as CE has proven to be. When the motives shape the different definitions identified, a coherent definition might not address the challenge of these competing motives. Instead, identifying the logics shaping the definitions could be a more useful way of implementing new strategies into an organisation.

By drawing on research from Boxenbaum and Strandgaard Pedersen (2009) and Czarniawska and Sevón (2005) which portray change as something that occurs as a specific organisational form becomes fashionable, we can conclude that adopting a circular system instead of a linear system is important for companies today. Thus, it is taken for granted that moving towards a CE is necessary for future survival of the company. However, organisations are still in the development phase where on the one hand, some activities connected to CE

such as remanufacturing have been natural for the company for a long time. But on the other hand, the concept is considered as a rather new concept that has grown in interest that can include everything from recycling wrapping-paper to taking back every sold product into a remanufacturing process for new production. This challenge could refer to how individuals can find their role to engage in a way that both prosper organisational change to CE but also deliver value to existing strategy. How can one prosper organisational change into the CE era while still being able to meet existing objectives? To what degree organisations act in socially responsible ways or not consist both of exploring new possibilities while exploiting existing capabilities (Iarossi et al., 2013) which truly complexifies the relationship between organisational change and keeping up with existing business practices.

Still, it constructs that everyone does not necessarily see their own role to engage in CE, something that must be carefully considered since CE will accordingly affect everyone in the organisation, at least according to what our data reveal. By looking at CE from this view, it cannot be entirely market or legally driven actions, instead it should foster organisations to think more widely and let individual motives be a part of the transition, since these individuals will in the end affect the outcome. Keeping these insights in mind when organisational change is emerging could lead to more successful implementations, where one should focus on individual translation and how contextual factors will be influencing the translation process. The need for a common definition might still be relevant but when acknowledging individual motives to change, the implementation of such strategies could be just as important.

Competing logics as a facilitator of resistance towards change

We illustrated in the theoretical framework that logics can explain why translations occur accordingly as actors are driven by different meanings, values, and norms (Reay & Hinings, 2009). The motives to incorporate CE were identified as different depending on the profession the respondent belonged to. Furthermore, we also suggest that there exist several competing logics. In this study, we could identify five different logics that were represented by the group of our respondents where motives to engage in CE were driven by these logics. Based on Figure 4: Motives to engage in CE, we have further structured findings on the theoretical framework of institutional logics. In line with Reay and Hinings (2009), these logics are affecting the translation process since the motives to engage in CE are connected to the different perspectives as a result of different meanings and values.

Figure 5: CE motives conceptualised to institutional logics theory

CE motives	Logic	Output
Legalisation	<i>State Logic</i>	Individuals wants to do the right thing. Follow legal requirements and participate in societal engagement Individuals wants to provide better resources for the state
	<i>Profession Logic</i>	Individuals wants to be successful in their professional role. Motivated by personal interests and expertise
Profitability	<i>Market Logic</i>	Individuals do not want to spend money unless it provides profitability
Organisational change	<i>Corporate Logic</i>	Individuals incorporate CE for future survival of the organisation When demand is increasing, the willingness to act is accordingly
Prosperity of planet	<i>Environmental Logic</i>	Individuals wants to the right thing for the planet

Dahlmann and Grosvold (2017) suggested that there is an environmental logic living next to a market logic. This creates competing logics that possibly can facilitate resistance towards organisational change (Marquis & Lounsbury, 2007). We could identify something likewise where a market logic was prevalent placed on legitimacy and profitability maximisation where CE was seen as a driver to reduce costs and create business opportunities, whilst the environmental logic was concerned with decreasing the firm’s impact on natural resources. Furthermore, the profession logic could be identified by respondents concerned about legal aspects, who expressed a necessity to carefully prepare a shift towards CE. To them, motivation to operate in accordance with CE was mainly driven by their personal expertise. For example, reducing harmful substances were acting as a core facilitator since those concerns represented their level of expertise. They also expressed a fear of doing the wrong thing for the sake of the right thing. A shift towards a CE is much more than communicated strategies and clear objectives. It must work on a technological level and not lead to a backlash in the future, something that also could be connected to their knowledge within the field.

In line with an emergent and increased pressure on organisations to apply more circular methods in current business operations, a corporate logic was identified as a way to prosper organisational change. This motive was mainly reinforced by expectations from shareholders but also from employees and customers. Finally, the state logic was identified as serving the best of society, where CE was important as a way to increase community and wellbeing of society. It was represented by legal aspects, where the size of the organisation was thought to drive development towards a CE. They also identified their role to be responsible for a better and more sustainable planet.

Bearing in mind that multiple competing logics can be a facilitator of resistance towards change (Marquis & Lounsbury, 2007), this shed light to a problematisation why CE yet has not been as successful as one could have hoped for. The underlying logics individuals

have, clearly shape their motives to engage in CE and could explain why such a wide definition to CE occurs. It is therefore important to acknowledge the individual motives to accelerate strategies towards CE. Clearly, this illustrates that if CE is to be implemented, more attention should be concentrated on the environmental logic, only then would CE be able to increase in scale. Less focus should be spent on the market logic since that is likely to hold back new innovative ideas of generating cash flow in a more sustainable way. Furthermore, this strengthens that individuals will act in line with their own motives, which should encourage the dialogue to focus more on individuals' certain interests to engage in CE. To announce another vision or develop a common definition to CE may not contribute to actual changes in an MNC. Instead, divisions could create their own ways of achieving common objectives, since such engagement could lead to better goal achievements. This brings forth a reflection if CE can be addressed by the organisation as one unit, or if it would be more efficient to address such problematisation on a division level, or maybe even on an individual level. Another interesting aspect to this regards the need to have cross-functional collaboration. The problematisation that was identified from that discussion refers to competition within such necessary collaboration. If individuals with different motives must collaborate, which was argued to be necessary in a shift to CE, one must understand that different functions in the organisation will be driven based on competing logics which have been identified as slowing down the change process. Therefore, when shaping current business practices to be more circular, the organisation should facilitate different motives to make sure that everyone benefits from such a change process.

Conclusions & Contributions

It is previously known that organisational actors interpret and translate ideas to their own organisational context (Czarniawska & Sevón, 2005). The findings in this case study strengthen that argument, concluding that individuals inside an MNC have different meanings and definitions to CE, which thus creates certain outcomes. Ideas evolve differently in different contexts (Sahlin & Wedlin, 2008), something also identified in the findings when looking at how the different individuals translate CE. As previous research highlights, the concept of CE is a complex conceptualisation, but its general idea is argued to be closely connected to environmental concerns, resource efficiency and new business model innovation. CE is understood as a necessary objective to work with, but there are slight differences in opinion whether such objectives can be actualised or not. Some individuals considered CE as recycling or reuse of materials while others also included new business models into the concept, creating a difference in opinion whether the organisation was acting circular today or not. Some individuals were unable to see their own role to engage in CE. To them, it was not clear who should be responsible for implementing and performing CE activities. As CE has been proved to be both ambiguous and difficult for organisations to fully understand, more clear measurements are needed to accelerate CE at all levels.

When exploring what influences the individual translation of circular economy, in addition to providing a discussion if individuals motives shape this process or not, the main findings will be presented accordingly. A common expression was identified as a need to

have a common definition that would encourage work towards CE. Our contribution refers to if such a definition would result in such engagement. Having a wide range of definitions to CE leads to many different perspectives which reflect a fluster if individuals are acting in accordance with the CE concept or not. Meantime, having a narrow definition to CE could lead to a scenario where individuals do not see their own need to engage, something that could be a result if all motives are not being acknowledged. However, cross-functional collaboration was argued to be a prerequisite to successfully implement more circular activities for an MNC but could be restricted by the wide range of motives to engage in CE. We suggest that one must balance defining the concept of CE. The definition must be less ambiguous and vague, but still provide the incentives for all actors to contribute to an actual implementation. Clearly, there exists different motives to engage in CE and mostly driven by profitability, legalisation, organisational change, or prosperity of our planet. Furthermore, the different logics identified act as an explanation to why these motives occur in the way they do. The market logic, environmental logic, profession logic, corporate logic and state logic could consequently explain why individuals translate CE the way they do. It further illustrates why these different groups of individuals act in a certain way towards CE implementation. Individuals have different motives to engage in CE, in addition to being driven by different logics. By that, we suggest that CE will be successfully implemented only when individuals find their own motives to be acknowledged by the organisation.

A key point for organisations would therefore be to spend more time to motivate and impel individuals to act in accordance with a CE, rather than looking at how an organisation should transform itself into a circular society. Translation theory provides an interesting view on how ideas will change and evolve in the organisation, and thus provide alternative ways of adaptation. By analysing why individuals translate the concept of CE the way they do, we argue institutional logics can partly provide an answer to that. The profession individuals belong to affect their motivation for engaging and translating ideas in a certain manner. As provided in this study, where several motives have been identified, different incentives to fulfil these motives are thus needed from the top management to accelerate a transition to a CE. Clear guidance is however needed to implement such ideas, not only as a top-down decision but to acknowledge a bottom-up perspective where the actual transition is happening. When all individuals have their motives acknowledged and expressed into an overall organisational idea, thus change can be facilitated. However, our research reveals that it takes time and effort to get all individuals onboard but once it happens, only then can ideas turn into business practices changing organisations.

To reach an effective transformation into a CE, we argue that individuals should take more responsibility for their own engagement in circular activities. It connects to the importance of questioning and reflecting on taken for granted methods and practices. By doing so, we believe that many processes and practices regarding CE could be improved. We hope that our research will help organisations to understand how the role of people's own definitions and efforts contribute to a productive enactment of CE. Sustainability is top agenda for companies today, and as we are moving towards a CE, more organisations are seeking an answer to the most efficient and profitable way to fulfil such business practice. On the path in this journey, we may need to redirect focus on how value should be measured, which will require a new level of risk taking and boldness. Those who will be responsible and

communicate such actions must consistently walk the talk in such a way that encourages individual engagement on all levels. Much focus in previous research has been on definitions, while we suggest the focus should instead be placed on acknowledging the individual motives to engage in CE. Instead, trying to identify ways of measuring CE can facilitate more successful implementation of CE.

Research implications and suggestion for future research

This case study approach explores what influences the translation of CE inside an MNC. Compared to previous research, this study provides an insight into actual outcomes rather than focusing on definitions and limitations of CE (Frishammar & Parida, 2018; Schaltegger et al., 2015; Dean & McMullen, 2007; Kirchherr et al., 2017; Korhonen et al., 2018). With insights from Sahlin and Wedlin (2008) work on practice-driven institutional change, we focus on how and why ideas become accepted and hence review how such ideas influence day-to-day organisational practices. We highlight the fact that CE must be understood based on individual participation rather than focusing on organisational adaptation, considering that individuals will translate the concept of CE differently which contributes to different organisational outcomes. Another important theoretical contribution is that we provide a lens of institutional logic, where we suggest that individuals are driven by certain logics which influences the translation process. Both theoretical implications to the development of CE would be a useful tool for organisations to use on their path towards a CE. The empirical findings reveal a clash between executive management and employees at the business area level, showing sufficient variance in how CE is viewed and implemented in the organisation. This strengthens what researchers have previously concluded when analysing different definitions of CE, where we add a perspective that the translation process creates variation which is likely to complexify how strategies of CE will be adapted. Combining the two theories have provided a new lens when studying CE, where both highlight the importance of individuals in such a change process. By showing that individuals are driven by both different motives and logics, hence providing a discussion that CE should be reviewed to meet all demands. The study further strengthens that institutional logics can be used in a micro-perspective where individuals/actors represent “spokesperson” of logics.

Much of previous research has been focused around defining CE in a theoretical way. However, we suggested future research to study the phenomenon of CE from a more organisational perspective, to outline what is the outcome from businesses around the world trying to incorporate CE into their current business practices. Further research is also needed to establish whether these individual motives to engage in CE activities account to every MNC and how it affects the implementation of more CE activities. As stated, the collected material in this research is based on interviews and observations from managers connected to sustainability at one Swedish MNC. Whether this affects the collected material is difficult to tell but the fact that Swedish companies in general have been in the forefront of sustainable development, it is likely that their view on CE is influenced by these assumptions. Other regions with less developed strategies and policies for sustainable consumption might have different motives and ambitions to engage in circular activities. Furthermore, CE is still an evolving concept and therefore it would be interesting to see how our conclusions change over time, with a longitudinal study of how the individual translation to CE affects

implementations of circular activities over time. Something discussed in this study was the lack of appropriate measurement methods to CE. It would therefore be interesting to understand how such measurements to CE can affect and influence organisations to work more consistently towards a circular sustainable development.

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